

## **Management comments to the Internal Audit Report on Select WFP Corporate Processes (AR/14/09)**

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WFP Management acknowledges the findings and recommendations of the Office of Internal Audit (OIGA) through this audit report on Select WFP Corporate Processes, identified in the context of the audit of WFP Operations in the Republic of South Sudan.

Management will ensure that the audit recommendations are addressed in a timely manner. Actions are already well underway to address the high risk recommendation included in the report. In this regard, WFP Management is finalizing a Construction Manual which will provide comprehensive guidance on all WFP engineering- and construction-related projects and will address all governance, risk management and control weaknesses identified by the audit.

By mid-2014, WFP Management had already implemented actions to address 50 percent of the medium risk observations, namely: a review of the standard field level agreement templates regarding the management and monitoring of sub-delegation by Cooperating Partners; and the preparation of guidelines to assist the Country Office in the calculation of costs relating to the provision of services to humanitarian partners.

WFP Management is planning to fully implement actions to address the remaining recommendations by the end of 2014 and, as recommended by the Office of Internal Audit, will: (i) develop both criteria to guide the creation of Compliance Officer Positions and guidance to assist such staff in executing their functions; and (ii) prepare a lessons-learned exercise on the management of in-kind donations from non-traditional donors.

WFP Management appreciates the opportunities identified by the audit report and is working towards further enhancement of its Corporate Processes.