



**Management comments to the Internal Audit of WFP Operations in Burundi
(AR/14/10)**

WFP management appreciates and welcomes the observations made by the Office of Internal Audit (OIGA) in its audit report on WFP operations in Burundi, for the period 1 October 2012 to 30 September 2013. Management has noted agreed action in response to the observations.

WFP management further welcomes the positive practices and initiatives noted by the auditors during the audit. These included the development of a national contingency plan for emergencies in coordination with the Government and other UN Agencies operating in the country; the organisation of an After-Action Review for the Protracted Relief and Recovery Operation (PRRO); the effective and efficient management of voucher distribution in different locations; and, the roll-out of WFP's payroll system for the holders of service contracts and special service agreements in the field (PASport). Management commits to continue with these and similar collaborations and best practices.

Management recognises the overall conclusion of unsatisfactory and the high-risk audit observations relating to weaknesses in the internal control environment; failure to meet the Minimum Operating Security Standards (MOSS) at one of the Country Office's sub-offices; and, weaknesses in IT security including untested IT disaster recovery plans. Management is taking the necessary actions in ensuring that the recommendations on these and other issues are addressed with the utmost priority.

The positive feedback from OIGA acknowledging the actions already taken by management to implement the audit recommendations, of which 2 out of 13 have already been implemented and the remainder are in process with clear implementation targets by end 2014, is appreciated.

Management will ensure that regular updates on the implementation status of the remaining outstanding agreed actions will be provided to OIGA on a regular basis. In addition, WFP management will conduct regular oversight and assistance missions to the Burundi Country Office to ensure that the necessary internal control environment has been properly established.

Management appreciates the internal control strengthening opportunities identified by the audit report.