

## **Management comments to the Internal Audit Report of WFP's Per-Capita Funding Modality for Corporate IT Services (AR/14/13)**

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WFP Management welcomes the audit report on WFP's Per-Capita Funding Modality for Corporate IT Services ("Per-Capita"). The report provides added assurance on the processes associated with the implementation and management of Per-Capita as part of the process to support the Executive Director's statement on governance, risk management and internal control.

Internal Audit notes that the Per-Capita cost-recovery process provided WFP with a means to charge the recurring cost of certain IT-related services to the correct cost category and that a system was in place to monitor the status of cost-recovery.

Internal audit have made recommendations in relation to five medium risk observations focusing on further improvements to the process: to facilitate the calculation of the Per-Capita unit cost for each Business Area; to enable the revision of services and applications included in the Per-Capita charge; to clarify the procedures for dealing with cases of inability to pay the Per-Capita within the required timeline; and to strengthen the internal communication on Per-Capita.

All five medium risk recommendations have been accepted by Management and work is already in progress to address these recommendations.