Management Comments:

WFP management welcomes the observations and recommendations made by the Office of Internal Audit (OIGA) in its audit report on WFP operations in Kenya (AR/14/15) for the period 1 January 2013 to 28 February 2014. Management has agreed to actions in response to the observations.

WFP management further welcomes the observations of the auditors of WFP Kenya’s positive practices and initiatives. These included the biometric identity verification system in Dadaab and Kakuma thus providing assurance that only eligible beneficiaries could access food assistance; emphasis on gender equality in the composition of beneficiary committees for various projects that were visited during the audit; implementation of cash transfers to schools as part of the school feeding activities in the Country Programme, replacing direct provision of food; implementation of a hotline for beneficiary feedback; and locally developed applications to support the applications of cash and voucher programme.

WFP management recognizes the overall conclusion of the results of the audit which is partially satisfactory and notes that there were no high risk observations. Of the 15 medium-risk audit observations, two have been addressed while implementation of the remaining audit agreed actions are in progress. Management is committed to implement the remaining outstanding agreed actions on or before the target implementation date.

Management will ensure that updates on the implementation status of the remaining outstanding agreed actions are provided to OIGA on a regular basis. In addition, WFP management will guarantee regular operational oversight of the Kenya Country Office to ensure that the necessary internal control and risk management practices that need improvement are in place.