

**World Food Programme****Programme Alimentaire Mondial****Programa Mundial de Alimentos****برنامج الأغذية العالمي**

December 2014

Internal Audit of WFP Operations in Syria and Neighbouring Countries (AR/14/22)**Management Comments**

WFP Management appreciates and welcomes the observations made by the Office of the Inspector General (OIG) in its audit report on WFP Operations in Syria and Neighboring Countries (AR/14/22) for the period covering 1 July 2013 to 31 March 2014. As a highly challenging context, we appreciate the strong oversight required to mitigate the many risks inherent in the nature of our operations.

WFP continued to face the permanent risk of escalation within Syria and further involvement of neighboring countries throughout the audited period. The size, complexity and the protracted nature of the operation, as well as the extremely difficult operating environment, is posing a continued challenge to all humanitarian actors. Despite these challenges, WFP has been able to effectively and efficiently deliver its planned assistance, and continues to provide humanitarian relief to the Syrian people. This achievement has been possible due to the outstanding support of partners, the successful coordination with all stakeholders, and WFP's continued focus on the needs of beneficiaries.

WFP Management welcomes the OIG's recognition of the positive practices and initiatives in this operation, including: the implementation of all the 21 recommendations made in the 2013 internal audit report; addressing of recommendations made by various other oversight missions; forward contracting for food commodities to procure at advantageous times and prices; innovative solutions to meet the monitoring needs of various offices; and the well documented risk register for the Regional Emergency Coordination Office.

WFP Management recognizes the overall conclusion of a partially satisfactory audit and has immediately started implementing agreed actions, including standardizing monitoring activities in the region to avoid voucher monetization and taking a harmonized approach to determine acceptable risks and mitigation actions related to food assistance through vouchers. Further, WFP Management, in coordination with the Syria Country Office and taking into consideration the country context, will develop a plan to expand geographic coverage for verification of programme activities and improve tracking system of the recommendations resulting from verification visits.

WFP Management is committed to ensure the timely implementation of all agreed actions and will ensure that updates on the implementation status of the remaining agreed actions are provided to OIG on a regular basis. In addition, WFP Management will ensure continued operational oversight and support for the Syria Operation to strengthen further internal control and risk management practices while continuing to improve upon the positive practices.