

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

21 January 2016

Internal Audit of WFP Operations in Lebanon (AR/15/17)

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 the Republic of Lebanon for the period of 1st April 2014 to 31st July 2015.

Management further welcomes the OIG's recognition of WFP Lebanon's positive practices and initiatives which include: detailed Standard Operating Procedures (SOP) on shop controls; well documented risk registers as a result of a good understanding of risks associated with Cooperating Partners (CPs), WFP staff, and banks; strengthening of Monitoring & Evaluation (M&E) capacity in the sub-offices; an extensive e-card validation exercise conducted in 2015 as a quality control measure; implementation of the e-voucher management platform; planning undertaken to develop a comprehensive strategy for the management of WFP-contracted supermarkets; and implementation of "Personal Development Plans" to identify and plan the development of staff skills.

Management recognizes the overall conclusion of a partially satisfactory audit and acknowledges that all eleven agreed actions are being addressed in an adequate and satisfactory manner. Management appreciates OIG's recognition of the significant work that has been carried out by WFP CO.

In order to ensure the full implementation of all agreed actions, Management will closely monitor the CO efforts to implement them on or before the target implementation dates, and will also ensure that updates on the implementation status of the remaining outstanding agreed actions are provided to OIG.

WFP Management is fully committed to ensuring the continuous improvement and strengthening of its business processes and internal controls in the CO.