

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

March 2016

Internal Audit of WFP Operations in India (AR/16/04)

Management Comments

WFP management welcomes the observations made by the Office of the Inspector General (OIG) in its audit report on WFP operations in India for the period of 1st October 2014 to 30th September 2015.

The audit took into account the unique position of CO India which is focused on food and development assistance in the context of a MIC (Middle Income Country). The auditors clearly noted critical issues and offered constructive suggestions on how to address these at both CO and HQ level.

Management further welcomes the OIG's recognition of WFP India's positive practices and initiatives which include: alignment of Strategic Priorities with objectives stated in Government plans and ongoing national initiatives as required by Indian law and the United Nations Development Action Framework (2013-17); effective use by the Country Office (CO) of the WFP Annual Performance Plan and the CO risk register; recognition by government representatives in India of WFP as a longstanding and valued partner; joint programme planning with assigned government partners and investments by both WFP and government in Programme Management Units facilitating integration into government programmes and contributing to ownership and sustainability; development of specific standard operating procedures to guide the performance of duties in several areas relevant to the context of India; development of an automated system to assist in managing day-to-day activities (e-recruitment software, e-leave application system, e-attendance reporting); and a comprehensive Monitoring and Evaluation (M&E) strategy providing for standard operating procedures, theory of change, M&E budgets and sets of indicators for the Country Strategic Plan (CSP) components.

Management recognizes the overall conclusion of a partially satisfactory audit and acknowledges that all nine 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 on a regular basis.



WFP Management is fully committed to ensuring the continuous improvement and strengthening of its business processes and internal controls in the CO and sharing best practices , particularly with other MIC operations.