

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

21 October 2016

**Internal Audit of WFP Operations in South Sudan (AR/16/11)**

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**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 South Sudan (AR/16/11) for the period 1 January 2015 to 31 March 2016. Management has agreed to address the audit observations and has started implementing the agreed actions.

WFP management further welcomes the OIG's recognition of WFP South Sudan's positive practices and initiatives, including the Country Office's active and transparent communication with donors; training of staff and CPs, improved accountability through performance evaluation of service contracts; the successful implementation of LESS and the improvement of recruitment practices to achieve a better gender balance.

WFP Management recognizes the overall conclusion of a partially satisfactory audit. The implementation of the high risk observations is well underway and Management expects that these will be fully implemented by the end of March 2017. To ensure the full implementation of the Internal Audit agreed actions, Management will closely monitor the CO efforts to implement them on or before the target implementation dates. Management will also ensure that updates on the implementation status of the remaining outstanding agreed actions are provided to OIG on a regular basis through WFP internal tracking system.

WFP Management is fully committed to ensuring the continuous improvement and strengthening of South Sudan Country Office internal controls. In addition, WFP management will ensure continued operational oversight and support to the South Sudan Country Office to further strengthen internal controls and risk management practices.

WFP Management would like to thank the Office of the Inspector General for the meaningful collaboration and support.