

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

30 October 2017

Internal Audit Report of WFP's Management of Food Assistance for Assets (AR/17/14)

Management comments

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in its Internal Audit Report of WFP's Management of Food Assistance for Assets (AR/17/14), covering the period from 1 January 2016 to 31 March 2017.

WFP Management recognizes the positive initiatives and practices pursued by OSZ highlighted in the report. These include the development of the three-pronged approach (3PA) programming tools, effective coordination with governments and local authorities, and the Infobit tool to enhance and streamline communication with key Food Assistance for Assets stakeholders.

The systematic application of WFP's three-pronged approach in the design and implementation of Food Assistance for Assets is recognised by WFP Management as an area of underinvestment, and acknowledges the overall conclusion of 'partially satisfactory'. WFP Management is proactively taking action to supplement its capacity to support operations to fully employ the different components of the 3PA in the design, planning and implementation of FFA programmes. The implementation of the remaining agreed actions is also underway and Management has developed a detailed workplan to ensure full implementation within agreed timeframes monitored through OIG's standard internal tracking system. WFP Management would like to thank OIG for its meaningful collaboration and support.

Management has agreed to the audit observations. Implementation of the agreed actions is underway, with the view of strengthening WFP's capacity to support communities and governments' capabilities to address immediate manifestations of food insecurity and create longer term opportunities for contributing to SDG2. Management expects to address all audit observations by the end of March 2019.