

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

Internal Audit Report of WFP's SAP (WINGS II) GRC Access Control and Related Modules (AR/17/16)

Management Comments

WFP Management acknowledges the findings of the 2017 Internal Audit of WFP's SAP (WINGS II) GRC Access Control and Related Modules (AR/17/16) and conclusion of “partially satisfactory” by the Office of the Inspector General. WFP Management is fully committed to implement the agreed actions to remedy any limitations.

WFP Management recognizes that the audit notes the positive practices resulting from the implementation of the SAP GRC Access Control, such as: the improved level of risk awareness to protect WINGS II critical transactions; the transfer of ownership for SoD and CA conflict decisions and controls from IT perspective to Subject Process Experts; the definition and enforcement of the relationship between the business tasks in WFP's process and the roles in WINGS II; and the implementation and enforcement of an authorization workflow granting permission to administrative users to access GRC platform aimed at mitigating the risks of serious operational failures or financial fraud.

WFP Management is keen to initiate and support all actions required to address the issues highlighted in the report, including but not limited to: supporting MISSC in establishing an appropriate governance mechanism for SAP GRC; configuring the SoD and CA risk owner for each risk defined in the e-Guide into SAP GRC; and establishing the security administration function for SAP GRC and WINGS II.

WFP Management foresees full implementation of the agreed actions as per the timelines specified in the report.

WFP Management would like to thank the Office of the Inspector General (OIG) for the constructive report, the actionable findings, and the proactive and engaging terms in which the entire audit exercise was conducted.