



World Food Programme

Programme Alimentaire Mondial

Programa Mundial de Alimentos

برنامج الأغذية العالمي

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Management comments to the internal audit report of WFP Operations in Nigeria (AR/18/03)

Management Comments

WFP management appreciates and welcomes the observations made by the Office of the Inspector General (OIG) in its audit report (AR/18/03).

The audit focused on WFP operations in Nigeria from 01 September 2016 to 30 September 2017.

During the audit period WFP rapidly scaled up to respond to a dynamic and volatile situation with the designation of the L3 emergency in August 2016 and by December 2016 successfully reaching one million beneficiaries. This was especially challenging because prior to April 2016, WFP had no official presence in Nigeria and had to undertake a massive effort to staff, establish basic office arrangements in several locations, and ensure the security of staff in high risk environments while simultaneously designing and carrying out life-saving operations on a large scale.

Recognizing the inherent risks, WFP deployed oversight support including both compliance officers and senior regional and HQ technical staff as well as highly experienced leadership from the start to help establish an adequate control environment.

WFP Management recognizes the Audit's overall conclusion and the three areas identified as high priority, which were targeting and registration of beneficiaries, cash based transfer processes and security risk preparedness action and planning. Management further recognizes the seven medium priority observations.

Management will ensure that all the agreed actions in the audit report will be fully implemented by the agreed implementation dates in the report. Actions are already underway to address them for example:

- With regard to Observation 3: Shortening the time between targeting and registration and issuance of SCOPE cards, in close consultation with authorities and communities
- With regard to Observation 4: A dedicated reconciliation team was set up in December 2017 and is working closely with the Financial Service Providers to provide monthly report to carry out different levels of reconciliation. Tighter controls have been established for the management of instruments of payment.
- With regard to Observation 7: Procurement actions have been expedited to ensure requirements for MOSS compliance in place. An HQ security assessment mission will be carried out in April.

To ensure the full implementation of the Internal Audit agreed actions, Management will closely monitor the Country Office efforts to implement them on or before the target implementation dates. WFP Management, in close collaboration with OIG, will undertake quarterly reviews of outstanding agreed actions and ensure that implementation status updates are provided through the WFP internal tracking system.



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