

22 September 2022

Management Comments to the Internal Audit Report of WFP Operations in South Sudan (AR/22/14)

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in this internal audit report (AR/22/14), covering the period from 1 January 2021 to 31 December 2021.

WFP Management acknowledges the complexity of the operational environment in South Sudan, which has been exacerbated by recurring subnational and localized conflict, climatic shocks such as unprecedented flooding and a deepening economic crisis, driving widespread population displacement. South Sudan is also grappling with the impact of the Ukraine crisis, as prices of fuel and essential goods have surged significantly. Relatedly, humanitarian actors are facing higher operating costs while the purchasing power of vulnerable households continues to diminish, which threatens to further aggravate acute food insecurity, particularly for market-reliant populations.

Despite these challenges, WFP responded to increased humanitarian needs with an enhanced focus on resilience building to address entrenched inequalities and isolation, which present obstacles to achieving zero hunger, lasting peace, and stability in South Sudan.

During the audited period, which comprises of the fourth Interim Country Strategic Plan (ICSP) implementation year, WFP continued to provide life-saving humanitarian assistance, while simultaneously scaling up resilience programming to include explicit contributions to peace across the humanitarian-development-peace nexus, with the ultimate goal of leaving no one behind.

WFP Management takes note of the overall audit rating of "**some improvement needed**" and agrees with the report's six medium priority observations, two of which have actions to be followed up at the corporate level. The additional four medium priority observations and agreed actions are cross-cutting, and relate to beneficiary management processes, non-governmental organization (NGO) partnerships, warehouse risk management and humanitarian access in South Sudan.

WFP Management notes that the audit observations and agreed actions are closely aligned with existing management priorities and operational requirements. These include: strengthening existing targeting guidance with clear timelines, roles, responsibilities and criteria for prioritising vulnerability assessment recommendations; dedicated trainings on targeting criteria and processes to NGOs and beneficiary communities; enhancing partners' awareness of WFP data protection protocols; and their capacities around food quality and safety standards.



WFP management is committed to the implementation of the agreed actions within the specified timelines, which also considers the transition to a successor Country Strategic Plan (CSP).

WFP Management will undertake regular reviews of outstanding agreed actions and provide updates through WFP's corporate tracking tool. The WFP Regional Bureau for Eastern Africa will provide guidance and technical support to the country office, as required. WFP Management appreciates the constructive and useful engagement of the Office of the Inspector General and its thorough analysis, receptive engagement, and collaborative support.

WFP Management recognizes the observations and agreed actions presented by the internal audit report as a valuable instrument to improve operational effectiveness and to further strengthen the governance, risk management, and internal control processes of WFP's operations in South Sudan.