

19 March 2024

**Management Comments to the Internal Audit Report of Selected WFP Processes in Syria (AR/24/02)**

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in its internal audit report of selected WFP processes in Syria (AR/24/02), covering the period from 1 January 2022 to 30 June 2023. WFP Management appreciates the focus on the functional areas comprising governance, beneficiary management, management of cooperating partners, and monitoring activities.

WFP Management recognizes the complexity of the operating environment during the audit period, which has been compounded by a series of challenges. These included a further deterioration of the economic situation, supply chain disruptions and increased operational and food costs, an earthquake affecting Türkiye and Northern Syria in February 2023, continued constraints in physical access to North-Western and North-Eastern Syria, and restrictions in collecting and managing personal identity information.

WFP Management agrees with the audit's recommended action plan to address the three high-priority and three medium-priority observations. WFP Management fully endorses the corresponding agreed actions and has commenced their implementation, with completion expected within the agreed timelines.

WFP Management notes that some of the audit's recommended actions were already underway prior to the OIGA mission, and subsequently more have been launched, including the following related to the three high-priority observations:

**Observation 1:** The country office has initiated its Reassurance Action Plan to reinforce risk management and strengthen internal controls. Steps include drafting the overall country office risk management strategy, the follow-up on the fraud risk assessment recommendations and the enhancement of the current incident management process.

**Observation 2:** The country office has developed a new targeting and prioritisation of assistance strategy for 2024. Assurance measures and beneficiary experience standards are being harmonised across programme activities, processes, modalities, solutions, and locations. A review of data needs has been conducted spanning core processes, aiming to ensure robust accountability to affected populations as well as to external stakeholders. A communication strategy to accompany the programme shifts is being implemented.

**Observation 5:** The country office started to implement most of the related actions as of the first quarter of 2024, most notably the recommended competitive call for proposals for cooperating partners.

WFP Management would like to thank the Office of the Inspector General for the meaningful collaboration and support, and thorough analysis undertaken in Syria. WFP Management is confident that the implementation of the agreed actions by their respective due dates will further strengthen the governance, risk management and internal control processes of WFP's operations in Syria.