

22 October 2024

### **Management Comments to the Internal Audit Report of WFP's Operations in Iraq (AR/24/12)**

WFP Management acknowledges the observations and recommendations made by the Office of the Inspector General (OIG) in its internal audit report on WFP operations in Iraq (AR/24/12), covering the period from 1 January 2023 to 31 March 2024. WFP Management appreciates the audit's focus on strategic planning and staffing structure, risk management and oversight, programme design and implementation, needs assessments, targeting and identity management, programme delivery, monitoring, community feedback mechanisms and procurement. The insights provided by the audit are welcome, as WFP continuously strives to enhance the operation and strengthen its control environment.

WFP's operations in Iraq are outlined in its country strategic plan (CSP), covering the period 2020-2024. This plan guides WFP's efforts aimed at ending hunger, closely aligning with national priorities and government systems. It promotes the implementation of scalable, evidence-based strategies to support the Government of Iraq tackle the root causes of food insecurity and climate change challenges. WFP collaborates closely with the United Nations Country Team (UNCT) and operates under the guidance of the United Nations Sustainable Development Cooperation Framework (UNSDCF) for Iraq (2020-2024).

WFP Management appreciates the recognition that governance arrangements, risk management, and controls were generally well-established and functioning effectively. WFP Management acknowledges the areas highlighted for improvement including oversight and field staff capacity, targeting and prioritization for refugee assistance, implementing resilience activities, the cash-based transfers process and monitoring structures and processes.

WFP Management takes note of the audit's overall conclusion of **"some improvement needed"** and agrees with the one high- and five medium-priority observations contained in the report. WFP Management endorses the corresponding agreed actions and has initiated their implementation, with completion expected within the agreed timelines. The observations and agreed actions are closely aligned with existing management priorities and country and regional-level control strengthening efforts.

WFP has initiated consultations at country level to develop a community engagement plan, which will be complemented by community-based participatory planning activities aimed at ensuring regular interaction with beneficiaries and enhancing their awareness of programme information and feedback mechanisms. Furthermore, a feedback management framework is being developed to define roles and responsibilities, categorize issues by severity and impact, and ensure a timely response.

WFP Management extends its gratitude to the Office of the Inspector General for its thorough analysis and excellent collaboration with the country office team. The implementation of the agreed actions will be



instrumental in enhancing operational effectiveness and further strengthening the governance, risk management, and internal control processes of WFP's operations in Iraq.