

13 January 2025

## <u>Management Comments to the Internal Audit Report of WFP's Regional Bureau for the Middle East</u>. <u>Northern Africa and Eastern Europe (AR/24/23)</u>

WFP Management acknowledges the observations made by the Office of the Inspector General (OIG) in its internal audit report of WFP's Regional Bureau for the Middle East, Northern Africa, and Eastern Europe (AR/24/23), covering the period from 1 January 2023 to 30 September 2024. WFP Management appreciates the audit's focus on the Regional Bureau for the Middle East, Northern Africa, and Eastern Europe's fulfillment of its role set out in the regional bureau terms of reference issued in 2019, and the detailed testing carried out on additional areas including emergency preparedness and response, transport and logistics, staff wellness, knowledge generation, and management services. The insights provided by the audit are welcome, as WFP continuously strives to enhance and strengthen its internal control environment.

WFP's Regional Bureau for the Middle East, Northern Africa, and Eastern Europe operates in a challenging context and provides guidance and support to 15 country offices. The region faces an unprecedented level of crises, involving conflicts, political turmoil, refugee emergencies, environmental disasters, and economic downturns. Three corporate scale-ups are currently active in the region. These include the State of Palestine, Lebanon and Syria. Likewise, two operations, Ukraine and Yemen, are under corporate attention.

WFP Management takes note of the audit's overall conclusion of "effective/satisfactory" and agrees with the three medium-priority observations outlined in the report. WFP Management endorses the corresponding agreed actions, noting that the regional bureau and concerned headquarters functions have initiated their implementation with completion expected within the agreed timelines. The observations and agreed actions are closely aligned with existing management priorities and regional-level control strengthening efforts.

WFP Management extends its gratitude to OIG for its thorough analysis, constructive engagement, excellent collaboration with the regional bureau team, and efforts to ensure that the audit observations and agreed actions reflect the operating context. The implementation of the agreed actions will be instrumental in enhancing operational effectiveness, further advancing the corporate Duty of Care portfolio and contributing to maintaining and preserving institutional knowledge.