



WFP ACCOUNTABILITY AND OVERSIGHT FRAMEWORK

Informal consultation

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I. Introduction to the WFP accountability and oversight-framework

A. Purpose and objectives

1. WFP is committed to achieving the highest standards of accountability and oversight in its mission to end hunger and improve food security in the countries where it operates. As a 100 percent voluntarily funded organization entrusted with substantial resources from Member States and public, private and multilateral partners, WFP must ensure that its actions are transparent, responsible and impactful, and that they do no harm to the people it is entrusted to serve.
2. The WFP accountability and oversight-framework reinforces WFP's commitment to ethical, results-based and risk-informed performance management by integrating oversight mechanisms, risk management processes and value-based principles into its governance and operations. Accountability is not only a guiding principle but a practical, organization-wide standard, fulfilled through clear roles, transparent practices and consistent oversight. By institutionalizing these principles, WFP fosters a culture of integrity, continuous improvement and trust, achieving measurable results responsibly and maintaining stakeholder confidence.
3. The WFP accountability and oversight-framework aims to
 - **enhance transparency and trust**, determining clear reporting structures, robust conflict of interest disclosure mechanisms and visibility in the areas of decision making, financial management and programme outcomes.
 - **strengthen internal and external oversight**, establishing robust mechanisms for monitoring, evaluation and auditing to ensure compliance with policies and standards.
 - **clarify roles and responsibilities**, defining the obligations of relevant stakeholders in upholding accountability and ensuring effective governance.
 - **enhance governance**, strengthening WFP's governance structures by ensuring that decision making is informed, inclusive and aligned with the organization's strategic goals and that frameworks, policies and guidelines follow international best practices.
4. Governance and oversight are central to WFP's accountability and oversight-framework, ensuring strategic direction, ethical conduct and effective oversight. The updated **WFP governance structure and oversight framework**, which supersedes the WFP oversight framework¹ approved by the Board at its annual session in 2018, is presented in the annex of this document.

B. Definitions

5. **Accountability** as defined and endorsed by the General Assembly of the United Nations in resolution A/RES/64/259² is the obligation of an organization and its employees to be "answerable for all decisions made and actions taken by them, and to be responsible for honouring their commitments and the United Nations values and standards of conduct without qualification or exception. Accountability includes achieving objectives and high-quality results in a timely and cost-effective manner, in fully implementing and delivering on all mandates to the Secretariat approved by the United Nations intergovernmental bodies and other subsidiary organs established by them in compliance with all resolutions, regulations, rules and ethical standards; truthful, objective, accurate and timely reporting on performance results; responsible stewardship of funds and resources;

¹ "WFP Oversight Framework" (WFP/EB.A/2018/5-C).

² United Nations. 2010. *Resolution adopted by the General Assembly on 29 March 2010* (A/RES/64/259).

all aspects of performance, including a clearly defined system of rewards and sanctions; and with due recognition to the important role of the oversight bodies and in full compliance with accepted recommendations.”

6. **Governance**³ refers to the action of steering or directing an organization. It encompasses oversight as a critical activity for ensuring accountability and proper functioning. The role of governing bodies includes setting and maintaining the entity's direction, ensuring the effective and efficient allocation of resources, and monitoring management and operations to achieve desired outcomes. Good governance is participatory, consensus-oriented, accountable, transparent, responsive, effective, efficient, equitable and inclusive and it adheres to the rule of law.
7. **Organizational oversight** refers to the process of supervision, monitoring, evaluation and reporting that ensures organizational, financial, operational and ethical accountability; the effectiveness of internal controls; and the prevention of fraud and malpractice.⁴ Oversight activities within WFP promote accountability and transparency and reinforce the accountabilities and internal controls established by governing bodies and the Executive Director. Oversight, as an integral part of the system of governance, provides assurance that
 - the activities of the organization are fully in accordance with legislative mandates;
 - the funds provided to the organization are fully accounted for;
 - the activities of the organization are conducted in the most efficient and effective manner; and
 - the employees and all other officials of the organization adhere to the highest standards of professionalism, integrity and ethics.
8. Organizational oversight is grounded in the decisions of WFP’s Executive Board and the overall policy guidance of the General Assembly of the United Nations, the Conference of the Food and Agriculture Organization of the United Nations (FAO), the United Nations Economic and Social Council (ECOSOC) and the FAO Council⁵ and encompasses external, independent and management oversight.⁶

C. Implementing accountability at WFP

9. Accountability applies to WFP as an organization and to each employee individually. Functions, programmes and offices must define specific accountabilities unique to their objectives, ensuring alignment with this framework. These accountabilities must be clearly reflected in relevant policies and normative instruments such as delegations of authority, circulars and decision memoranda to ensure coherence and enforceability. Such clarity ensures that every employee understands their role and responsibility, takes ownership of results, and contributes to a transparent and responsible organizational culture. Key implementation measures include the following:
 - a. **Fostering a culture of accountability:** Leaders and managers must model accountability through fair, objective and transparent decision-making. By embodying

³ As defined by the Independent Steering Committee’s “[Comprehensive review of governance and oversight within the United Nations and its funds, programmes, and specialized agencies](#)” (A/60/883/Add.1).

⁴ “[WFP oversight framework](#)” (WFP/EB.A/2018/5-C).

⁵ The Executive Board is subject to the general authority of the United Nations Economic and Social Council and the Food and Agriculture Organization of the United Nations Council ([Article VI](#) of the General Regulations and General Rules).

⁶ As defined in the Joint Inspection Unit’s “[Review of accountability frameworks in the United Nations system organizations](#)” (JIU/REP/2023/3).

the WFP leadership framework,⁷ they set organizational standards, build trust and foster ethical conduct. Sharing information, decisions and results openly creates psychological safety and encourages staff to raise concerns without fear of retaliation.

- b. **Defining clear roles and responsibilities:** To avoid gaps and overlaps, clear roles and responsibilities must be established at all levels, ensuring accountability for decisions, activities and results. Roles must be embedded in normative documents – including policies, circulars, procedural manuals, position terms of reference and performance assessments – for consistency across WFP and updated regularly to ensure segregation of duties to support coordination and internal controls, continued alignment and clarity within the organizational structure.
- c. **Setting measurable goals and objectives:** Measurable goals and objectives clearly linked to organizational priorities must be established using key performance indicators (KPIs) to track progress and evaluate progress, ensuring alignment with WFP's corporate results framework and annual performance planning targets. Strategies, programmes and country strategic plans must be fully aligned with WFP's strategic plan to ensure coherence, accountability and meaningful performance measurement at all levels.
- d. **Implementing effective oversight and reporting mechanisms:** Robust oversight systems must be established to track performance, risks and results through management oversight reviews, independent audits, evaluations, field monitoring and after-action reviews. Follow-up should be timely and delineated, with digital tools used to consolidate data, highlight trends and flag gaps. Convening regular performance discussions and integrating reporting into management routines ensures that managers provide oversight and actively use monitoring and reporting outputs to drive continuous improvement and inform decision-making.
- e. **Fostering cross-functional collaboration with shared accountability:** Within WFP, the definition of interdependent roles, shared deliverables and collective goals strengthens both **mutual accountability**, through joint planning, regular use of coordination mechanisms and shared performance indicators, and **individual accountability** by ensuring that each team member understands their specific contributions and responsibilities. Within the United Nations system, inter-agency mechanisms, such as the United Nations country teams and humanitarian coordination platforms, must be leveraged to reinforce collaboration and align WFP's efforts with broader United Nations system goals. Open communication, joint problem-solving, and shared ownership fosters coherence, reduces duplication and enables effective, system-wide delivery aligned with WFP's strategic commitments.
- f. **Providing tools, resources and training:** Employees must be equipped with the necessary knowledge and skills to fulfil their responsibilities. Regular learning opportunities enhance understanding of accountability processes and ethical standards and strengthens both individual and organizational accountability.
- g. **Enforcing consequences and providing rewards:** Accountability at the team, employee and organizational levels can be recognized and rewarded through performance-based incentives and career development opportunities. Equally important is addressing accountability failures with proportionate and constructive consequences, which may include corrective actions, such as additional training, coaching, close monitoring of performance improvement plans or process improvements. In more severe cases, such

⁷ The WFP leadership framework establishes common standards of behaviour that guide WFP in how to work together to accomplish its mission. It is a key enabler of the people policy, integrating and embedding WFP values, and contributing to improving WFP culture. The framework guides all people processes, from talent acquisition, performance management and career management to learning and development.

as sexual misconduct, fraud or corruption, timely disciplinary measures should be implemented to uphold organizational standards and reinforce the seriousness of accountability. Effective performance management requires open communication, early issue identification and timely action. Support is available through managers, human resource officers, including the performance management helpdesk, the Office of the Ombudsman and Mediation Services, the Ethics Office, and the Protection from Sexual Exploitation and Abuse (PSEA) Unit. WFP also ensures fair investigations of misconduct, with consequences reflecting the severity of wrongdoing. Annual disciplinary reports reinforce standards of conduct and accountability.

- h. **Encouraging feedback and continuous improvement:** Creating and leveraging accessible feedback channels for employees and other stakeholders means actively seeking, reviewing and acting on feedback to identify lessons learned, address gaps and strengthen systems. Strong knowledge management that captures and uses data, research and insights to inform policy and practice helps to embed a continuous feedback culture which enhances performance and reflects WFP's commitment to learning and adaptation and to meeting the evolving needs of its employees and the communities it serves.

II. WFP accountability framework

10. In 2023, the Joint Inspection Unit of the United Nations system (JIU) released a report on the review of accountability frameworks in the United Nations system organizations, aiming to strengthen system-wide accountability, credibility, efficiency and effectiveness. The review is a follow-up report to the 2011 JIU report on accountability frameworks in the United Nations system⁸ requested by the General Assembly in 2010. While the 2023 report acknowledged WFP's 2018 oversight framework as a strong umbrella document for its many accountability-related activities that go beyond oversight, incorporating elements such as roles and responsibilities, governance and key policies, the JIU recommended that WFP formalize a standalone accountability framework.⁹ Similarly, various reviews within WFP highlight the need to improve and strengthen accountability matters, such as the governance review commissioned by the Board, under the supervision of the governance working group,¹⁰ which requested WFP to update the 2018 WFP oversight framework to an oversight and accountability framework in response to the JIU recommendation, ensuring that the new framework encompassed mechanisms for following up comprehensively on recommendations from oversight bodies. The 2023 report of the External Auditor on oversight by management¹¹ recommended that the concept of oversight as used at WFP be clarified and standardized. In addition, the 2024 performance audit on delegation of authority¹² recommended creating a centralized source for all internal delegation of authority documents and guidance that clarified the rationale behind delegating authority from the Executive Director to headquarters officials and to country directors, streamlining the set-up of delegation of authority to the best possible extent and aligning accountabilities accordingly.

⁸ United Nations. 2011. *Accountability frameworks in the United Nations system* (JIU/REP/2011/5).

⁹ United Nations. 2023. *Review of accountability frameworks in United Nations system organizations* (JIU/REP/2023/3), paragraph 22.

¹⁰ "Second interim report of the Executive Board working group on the governance review: Remaining recommendations from the independent consultant's report, recommendations from other governance initiatives and next steps" (WFP/EB.2/2024/11-A).

¹¹ "Report of the External Auditor on oversight by management" (WFP/EB.A/2022/6-I/1).

¹² "Audited annual accounts, 2023" (WFP/EB.A/2024/6-A/1), paragraphs 247-253.

A. Component 1: WFP accountability framework

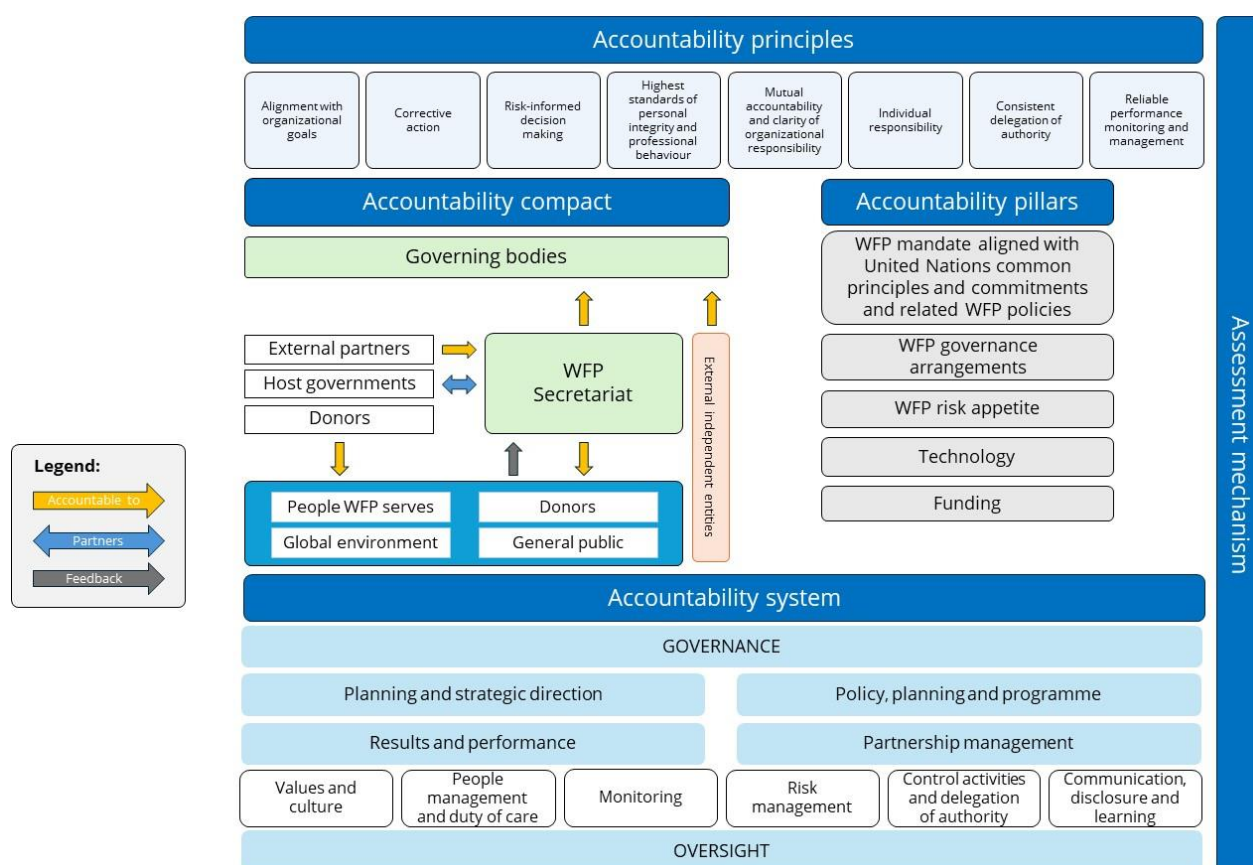
11. The WFP accountability framework is a standalone document that serves as the foundation for accountability across the organization. It is owned by the Executive Director, formally approved by the Board and publicly available on the Board's website.
12. Aligned with the JIU reference framework for accountability,¹³ the WFP accountability framework consolidates essential accountability elements in a systematic and coherent structure. This effort eliminates the need to refer to various different sources,¹⁴ ensuring clarity, accessibility and a unified understanding of the framework's principles and components across WFP.
13. This document provides a more comprehensive and cohesive approach to accountability by bringing together **five core components** recommended by the JIU: the definition of WFP's accountability framework; guiding principles and accountability pillars; the accountability compact; the accountability system; and accountability assessment mechanism.
14. The WFP accountability framework is structured around the JIU's six **core accountability pillars**,¹⁵ which are grounded in fundamental **accountability principles**. Central to this structure are the two main components, the **accountability compact** and **accountability system**, which together establish a robust structure for oversight, responsibility and transparency in WFP.
15. In accordance with the 2023 JIU report, WFP's **accountability compact** defines accountability in terms of "what", "by whom" and "to whom", focusing on the fulfilment of the organization's mandate, the efficient use of resources (financial and non-financial), adherence to obligations outlined in WFP policies and other normative documents, and ethical behaviour. The **accountability system** supports delivery of commitments, assess performance, respond to gaps or issues, promote learning and communication and ensure governing body oversight roles.
16. To ensure the framework's effectiveness, **assessment mechanisms** are in place to regularly evaluate both the key components and the overall accountability system, helping to identify areas for improvement and drive continuous enhancement.
17. These five components are outlined below and illustrated in the WFP accountability framework diagram (see figure 1), which maps WFP's approach to accountability, governance, oversight.

¹³ United Nations. 2023. [Review of accountability frameworks in the United Nations system organizations](#).

¹⁴ Ibid, paragraph 22.

¹⁵ Pillars unique to each United Nations system organization: Legal commitments, Governance arrangements, Risk appetite, Activities, Technology, and Funding.

Figure 1: WFP accountability framework



B. Component 2: WFP guiding principles and accountability pillars

18. WFP's accountability framework is grounded in a clear **set of driving principles and accountability pillars** that together share how accountability is understood, operationalized and sustained across WFP. The **principles** represent the behavioural and cultural enablers – such as the alignment of organizational goals and risk-informed decision making – that guide how individuals and units engage in accountable practices. The **pillars** are the formal policies, systems and standards that define what WFP is accountable for and to whom.
19. The WFP accountability framework is guided by the following **core principles of accountability**:
 - **Alignment with organizational goals and accountabilities.** Actions, decisions and resources must be directed towards achieving the organization's objectives.
 - **Effective corrective action.** Steps taken to address issues, errors or deviations from desired outcomes are effective and timely.
 - **Risk-informed decision making.** Decisions are grounded in comprehensive risk assessment with risk management integrated into key programmes and functions.
 - **Highest standards of personal integrity and ethical behaviour.** All employees are expected to uphold the highest ethical standards, including those in the [Standards of Conduct for the International Civil Service](#) and the [WFP Code of Conduct](#). All managers are expected to lead by example and address misconduct, including sexual exploitation and abuse (SEA), and sexual harassment.

- **Mutual accountability and clarity of organizational responsibility.** WFP and its partners – including public, private and multilateral partners, vendors, suppliers and host country governments – share responsibility and risks and clearly define roles to ensure collective and individual accountability. Risk sharing at WFP involves corporate and country-level mechanisms, including regular management briefings and reviews and risk discussions. Risk areas may also be shared with partners.
 - **Individual responsibility.** Each employee in WFP is obliged to fulfil their duties and be accountable for their actions.
 - **Consistent delegation of authority.** Responsibilities and accountabilities are regularly and formally defined and delegated. The segregation of duties mitigates the risk of fraud and error by ensuring that critical functions – such as authorization, processing, and review –are performed by different individuals, such that no single individual has unchecked control over an entire process.
 - **Reliable performance monitoring and management.** Responsible parties, including cooperating partners, vendors/suppliers and financial service providers, must provide transparent and consistent reporting on their performance, ensuring timely submission of accurate financial data and substantive reports. All documentation must be clear, accessible and easily verifiable.
20. In addition to these principles, the framework is anchored in **accountability pillars**, which reflect legal commitments and strategic decisions at the highest levels of the organization. While some are unique to WFP, others are common across the United Nations system. They provide a stable foundation for a responsive and effective accountability framework in an evolving world.
- **Pillar 1: WFP mandate aligned with United Nations common principles and commitments and related WFP policies (non-exhaustive list)**
 - **United Nations Charter** (1945):¹⁶ Establishes the foundational goals of the United Nations: peace and security, human rights, and global cooperation. WFP supports these by delivering food assistance, building resilience and addressing global hunger and poverty.
 - **Standards of conduct for the International Civil Service:**¹⁷ Ensure the ethical behaviour, professionalism and integrity of United Nations employees. WFP enforces these through its policies, codes and SEA protection and through its own [code of conduct](#).
 - **United Nations supplier code of conduct:**¹⁸ Outlines ethical practices, social responsibility and environmental sustainability for suppliers. WFP applies these standards across its procurement process, and it sanctions non-compliance.
 - **United Nations privileges and immunities:**¹⁹ Facilitate the operational independence of the United Nations. WFP benefits from these legal protections to function globally.

¹⁶ United Nations. 1945. [United Nations Charter](#).

¹⁷ United Nations. 2013. [The Standards of Conduct for the International Civil Service](#).

¹⁸ United Nations. 2024. [United Nations Supplier Code of Conduct](#).

¹⁹ United Nations. 2009. [Convention on the Privileges and Immunities of the United Nations – Convention on the Privileges and Immunities of the Specialized Agencies](#).

- **Food Assistance Convention:**²⁰ Guides the coordinated and dignified delivery of food in emergency and non-emergency settings. WFP adheres to these principles to enhance its response and foster long-term food security.
- **Accountability to affected people:** WFP ensures that affected people participate in decisions, receive the necessary information and have access to feedback mechanisms. The WFP protection and accountability policy²¹ and its implementation plan²² reinforce this commitment.
- **United Nations Convention Against Corruption (UNCAC):** Constitutes a framework for preventing, controlling and combating corruption. WFP's revised anti-fraud and anti-corruption (AFAC) policy²³ is informed by the UNCAC framework.²⁴
- **Framework for addressing sexual exploitation and abuse (SEA):** Establishes zero tolerance for SEA, prioritizing prevention and effective response. WFP's framework for addressing SEA aligns with United Nations and FAO regulations and includes action plans and mandatory annual reporting.
- **Inter-Agency Standing Committee (IASC):** Enhances inter-agency coordination and oversees the cluster system for sectoral responses in emergencies. WFP contributes in the areas of food assistance, logistics and telecommunications and has endorsed IASC commitments in relation to accountability to affected people.²⁵
- **Management and accountability framework of the United Nations development and resident coordinator system:**²⁶ Provides a clear framework for management and accountability within United Nations country teams (UNCTs). WFP aligns its internal mechanisms with the framework to promote unified country-level responses.
- **Quadrennial comprehensive policy review (QCPR):**²⁷ Assesses the effectiveness, efficiency, coherence and impact of United Nations development system operations. WFP integrates QCPR mandates into its strategic plan.
- **United Nations security management system (UNSMS) framework of accountability:**²⁸ Ensures that activities are carried out within acceptable security risk levels. WFP adheres to its risk management, decentralization and diversity principles to protect staff and assets.
- **WFP code of conduct:**²⁹ Defines ethical standards and principles for all employees. Enforces accountability, especially in relation to SEA.

²⁰ United Nations. 2012. *Food Assistance Convention*.

²¹ "WFP protection and accountability policy" (WFP/EB.2/2020/4-A/1/Rev.2).

²² "WFP protection and accountability policy – Implementation plan" (WFP/EB.2/2020/4-A/2).

²³ "Revised anti-fraud and anti-corruption policy" (WFP/EB.A/2021/5-B).

²⁴ United Nations Office on Drugs and Crime. 2004. *United Nations Convention against Corruption*.

²⁵ Inter-Agency Standing Committee. 2011. *Accountability to Affected Populations – IASC Commitments*.

²⁶ United Nations Sustainable Development Group. 2021. *Management and Accountability Framework of the UN Development and Resident Coordinator System*.

²⁷ United Nations. 2024. *Quadrennial comprehensive policy review of operational activities for development of the United Nations*.

²⁸ United Nations Security Management System. 2011 (revision 2021). *Chapter II – Section A: Framework of Accountability*.

²⁹ WFP. 2022. *WFP Code of Conduct* (OED2022/014).

- **WFP core values:**³⁰ Shapes WFP's collective identity and motivates employees. These values are embedded in the WFP leadership framework.
- **WFP people policy:**³¹ Focuses on maintaining a diverse, dedicated and high-performing workforce built on merit and shaped by core values.
- **Duty of care accountability and governance framework:**³² Ensures a healthy, safe, secure, inclusive and respectful work environment for employees.
- **Pillar 2: WFP governance arrangements**
 - **WFP General Regulations and Rules:**³³ Establish WFP's governance, including general regulations, rules, financial regulations and procedures.
 - **Humanitarian principles:**³⁴ Uphold humanity, neutrality, impartiality and operational independence in humanitarian action.
- **Pillar 3: WFP risk appetite**
 - **Risk management approach:** Identifies, measures and manages risks in relation to WFP's efforts to assist people vulnerable to food insecurity and malnutrition.
 - **Risk appetite statements:**³⁵ Define WFP's stance on strategic, operational, financial and fiduciary risks.
 - **Revised anti-fraud and anti-corruption (AFAC) policy:**³⁶ Prevents, identifies and addresses fraud and corruption. Reinforces WFP's zero tolerance for fraud and corruption across all stakeholders.
- **Pillar 4: Technology**
 - **United Nations personal data protection and privacy principles (2018):**³⁷ Constitute a framework for processing personal data and ensuring respect for human rights and privacy. WFP adopted a comprehensive data framework in 2024,³⁸ aligning with "do no harm" and human rights principles.
 - **WFP information and technology strategy:**³⁹ Enhances WFP's performance through technology, evidence and innovation.
 - **WFP personal data protection and privacy framework:**⁴⁰ Establishes a comprehensive structure for protecting personal data and privacy, aligning with "do no harm" and human rights principles. The Global Privacy Office provides guidance and oversight.

³⁰ [WFP Core Values](#).

³¹ ["WFP people policy"](#) (WFP/EB.A/2021/5-A).

³² WFP. 2024. [Duty of Care Accountability and Governance Framework](#) (OED2024/010).

³³ WFP. 2022. [General Regulations, General Rules, Financial Regulations, Rules of Procedure of the Executive Board](#).

³⁴ ["Humanitarian Principles"](#) (WFP/EB.A/2004/5-C).

³⁵ ["Risk appetite statements"](#) (WFP/EB.2/2018/5-C/2).

³⁶ ["Revised anti-fraud and anti-corruption policy"](#) (WFP/EB.A/2021/5-B/1).

³⁷ United Nations System Chief Executives Board for Coordination; High-Level Committee on Management. 2018. [Personal Data Protection and Privacy](#).

³⁸ WFP. 2024. [Personal Data Protection and Privacy Framework](#) (OED2024/002).

³⁹ WFP. 2023. [WFP Information & Technology Strategy 2023–2026](#).

⁴⁰ WFP. 2024. [Personal Data Protection and Privacy Framework](#) (OED2024/002).

➤ **Pillar 5: Funding**

- **Voluntary contributions:** Comprise donations from governments, intergovernmental organizations and private sector actors. WFP's Executive Director oversees resource management. WFP seeks to expand, diversify and protect funding, emphasizing flexibility and predictability for operational continuity.
- **Funding Compact:**⁴¹ Ensures predictable and flexible funding for United Nations development activities. WFP advocates high-quality, multi-year funding and engages with governments, intergovernmental organizations, other public entities and suitable private sector actors, including corporations, foundations, individuals and non-governmental entities.
- **Addis Ababa Action Agenda:**⁴² Constitutes a framework for financing sustainable development, emphasizing resource mobilization from various sources. WFP supports direct and indirect mobilization from governments, private sector entities and international institutions, underpinned by transparency and accountability.


21. While the principles of WFP's accountability framework influence how accountability is embedded in practice, the pillars establish the structural and normative foundation for assigning and enforcing accountability. A summary of how the principles correlate with the accountability pillars is presented in table 1.

TABLE 1: WFP PILLARS OF ACCOUNTABILITY		
Pillars as defined by the JIU	WFP pillars	Correlation with accountability principles
Legal commitments Activities	WFP mandate aligned with United Nations common principles and commitments and related WFP policies	Highest standards of personal integrity and ethical behaviour Mutual accountability and clarity of organizational responsibility Alignment with organizational goals and accountabilities Individual responsibility
Governance arrangements	WFP governance arrangements including WFP Executive Board and "dual parentage"	Consistent delegation of authority
Risk appetite	WFP risk appetite	Effective corrective action Risk-informed decision making Reliable performance monitoring and management
Technology	Technology including corporate systems (enterprise resource planning and governance, risk and compliance)	Reliable performance monitoring and management
Funding	Funding	Alignment with organizational goals and accountabilities Reliable performance monitoring and management

⁴¹ United Nations Sustainable Development Group. 2024. *Funding Compact for the United Nations' Support to the Sustainable Development Goals*.

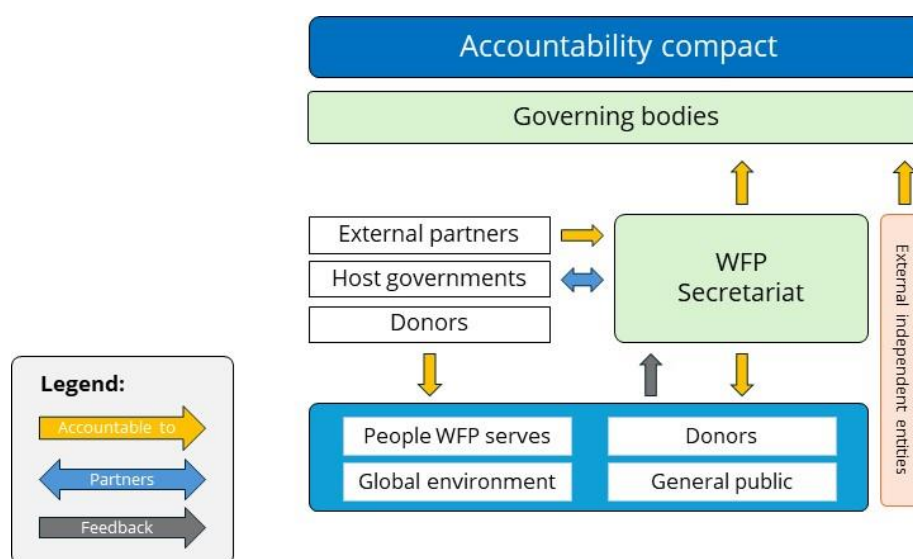
⁴² United Nations. 2025. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development*.

C. Component 3: Accountability compact

22. The **accountability compact** identifies all relevant stakeholders of WFP and clarifies who is accountable to whom and why, recognizing that some forms of accountability may originate from WFP's decisions and may not be rooted in legally binding obligations.
23. The accountability compact supports the achievement of three objectives – implementation of WFP's mandate, efficient use of resources and ethical behaviour – while ensuring compliance with all United Nations General Assembly resolutions, WFP regulations and rules and United Nations and WFP ethical standards. To implement its mandate effectively, WFP strives to achieve its intended outcomes, emphasizing the broader impact of its activities rather than focusing solely on output. Through this approach, it strives to anticipate and evaluate any unintended positive or negative consequences that may arise, ensuring that all actions align closely with the organization's mandate, objectives and ethical standards. Efficient resource management is also crucial, encompassing financial resources, tangible assets (such as infrastructure and technology), intangible assets (like knowledge and partnerships), and human resources. WFP also considers stakeholder resources, including the time and funds allocated to affected people and partners. By optimizing each of these resource categories, WFP implements sustainable operations that respect both internal and external assets, maximizing value and minimizing loss. Lastly, ethical behaviour forms the cornerstone of operational integrity, requiring adherence to the code of conduct,⁴³ which explicitly prohibits actions such as fraud, corruption and SEA, with zero tolerance for inaction while providing clear requirements on managing conflicts of interest and hiring practices. Ethical conduct extends beyond compliance; it requires upholding ethical standards of conduct, including integrity, honesty, impartiality and respect in all professional interactions, responsible stewardship of resources and an unwavering dedication to safeguarding the dignity and rights of those WFP serves.
24. WFP's 2024 comprehensive review of its organizational structure, which was conducted through extensive consultations and detailed analysis, identified key changes to the operating model that aim to enhance WFP's effectiveness, streamline operations and strengthen support for country offices. Those changes led to the introduction in May 2025 of the "one global headquarters", which collectively includes headquarters, regional offices and global offices, including shared service hubs. The model is designed to ensure accountability, responsiveness and seamless collaboration at every level of the organization, empowering country offices to carry out their central role in implementing WFP's mandate. This was accompanied by the launch of a management accountability framework that provides a clear, cohesive approach to accountability, authority, performance and results for all WFP operations, contributing to this overarching accountability and oversight framework. :

25. The accountability compact delineates high-level accountabilities, which clearly outlines roles and responsibilities within WFP to ensure unambiguous authority, responsibility and accountability (see Figure 2 below). The key actors in the accountability chain are the **governing bodies, the WFP Secretariat, affected people, partners and the general public, and external independent entities.**

⁴³ WFP. 2022. [WFP Code of Conduct](#) (OED2022/014)

Figure 2: WFP accountability compact



26. In accordance with the WFP General Regulations and Rules,⁴⁴ WFP is primarily accountable to **three governing bodies**: the WFP Executive Board and two “parent” organizations – the General Assembly of the United Nations, through the Economic and Social Council (ECOSOC) based in New York, and the Conference of the Food and Agriculture Organization of the United Nations (FAO), through the FAO Council based in Rome. These bodies oversee WFP’s work, provide strategic guidance for the achievement of its objectives and entrust WFP with the resources and authority to implement its mandate. They also oversee how well WFP uses its resources and authority, including WFP’s ability to achieve its mission (see annex).
27. The **WFP Secretariat**, led by the Executive Director, is accountable to the WFP governing bodies and consists of global headquarters and field offices. Its accountability is reinforced by internal control systems, independent oversight and performance management.
28. The WFP Secretariat has two senior governance forums– the **Leadership Team** and the **Senior Management Team** – which are critical to ensuring cohesive leadership, strategic alignment and accountability throughout WFP. The Leadership Team,⁴⁵ comprised of the Executive Director, the Deputy Executive Director and Chief Operating Officer, the Chief of Staff, the Chief Financial Officer and the Assistant Executive Directors, is responsible for setting strategic direction at the highest level of WFP, consistent with WFP’s mandate and directions given by the Board and the Executive Director. It also acts as an advisory body to the Executive Director and provides endorsement of matters brought to the Executive Director for decision. Complementing this, the Senior Management Team is an advisory body comprising the members of the Leadership Team; regional directors; the directors of communications, human resources and risk management ; and the General Counsel. It focuses on operationalizing the vision and strategy set by the Leadership Team, including in relation to management issues, with a view to ensuring coherent implementation of WFP’s mandate.
 - **The Executive Director**, as per the WFP General Regulations and Rules,⁴⁶ is ultimately accountable for financial management, operational strategy, compliance and

⁴⁴ WFP. 2022. *General Regulations, General Rules, Financial Regulations, Rules of Procedure of the Executive Board*.

⁴⁵ Leadership of Organizational Strategy, Policy and Operations (OED 2024/009, 28 October 2024).

⁴⁶ Ibid.

organizational performance. This includes preparing strategic plans, overseeing budgets, implementing internal controls and certifying financial statements.⁴⁷

- **Global headquarters** are accountable to the Executive Director for shaping global strategies and frameworks, while providing technical and operational support to the field.
- **Deputy Executive Director and Chief Operating Officer** reports to the Executive Director and is delegated with the authority to lead WFP's overall strategic direction,⁴⁸ operational and emergency coordination, and inter-agency collaboration, while ensuring operational effectiveness and support for field programmes.
 - **Assistant Executive Directors** report to the Deputy Executive Director and Chief Operating Officer and provide leadership on strategic, policy and normative aspects of the programme, operations, partnerships, innovation and workplace and management functions. The Assistant Executive Directors oversee global functions and global offices and ensure cohesive adoption of WFP's strategy and mandate through the functions under their responsibility, while representing WFP and advocating for organizational priorities.
 - **Chief of Staff** reports to the Executive Director and provides strategic advice, supporting the Executive Director in implementing strategies and advancing his or her vision across WFP to strengthen WFP's adaptability and resilience for the future.
 - The **Chief Financial Officer** reports to the Executive Director and is responsible for WFP's corporate resource planning, allocation and utilization. The Chief Financial Officer ensures financial oversight and strategic financial monitoring in order to maximize operational effectiveness.
 - **Global function directors** report to the Assistant Executive Directors and are accountable for designing policies, providing normative guidance and technical support to country offices and ensuring strategic placement of resources. Global functions ensure effective management oversight of country offices, holistically assessing performance and the effectiveness of internal controls in their respective domains.
 - **Regional directors** report to the Deputy Executive Director and Chief Operating Officer and facilitate engagement with country offices, leveraging regional cross-functional coordination and tailoring global strategies to the needs of country operations. Regional directors represent WFP in the regions and promote regional partnerships.
 - **Global office directors** are responsible for managing WFP's global offices. They report to the Assistant Executive Directors and are accountable for ensuring continued advocacy, partnership building and resource mobilization and represent WFP at the global level.

⁴⁷ The Financial Regulations establish the Executive Director's responsibility and accountability to the Board for the financial management of the activities of WFP (Financial Regulation 3.1), preparing the strategic plan (Financial Regulation 7.1), incurring obligations and spending resources for country programmes, projects or operations (Financial Regulation 8.1), proposing a management plan that includes a budget for the subsequent financial period (Financial Regulation 9.1), establishing internal controls including internal audit and investigation (Financial Regulation 12.1), and certifying the financial statements (Financial Regulation 13.3).

⁴⁸ Accordingly, the Executive Board Secretariat reports to the Deputy Executive Director and Chief Operating Officer.

- **Second line and independent oversight functions** play a critical role in safeguarding accountability, learning and transparency throughout WFP by aligning with the “three lines” model.⁴⁹ They provide support and monitor first line management (second line oversight) and provide assurance (third line oversight) on governance, ethics, risk management, internal controls and compliance, ensuring alignment with WFP’s strategic goals while fostering trust among stakeholders. The second line and independent functions report directly to the Executive Director⁵⁰ except for the Risk Management Division, which reports directly to the Deputy Executive Director and Chief Operating Officer.
 - Acting as representatives of the Executive Director, **country directors** are accountable and report to the Executive Director, through the Deputy Executive Director and Chief Operating Officer. Upon appointment, they receive an entrustment letter formally designating them as the country director and representative of WFP in their respective countries. Country directors oversee and coordinate WFP’s operations within their respective countries. Under their leadership, country offices develop CSPs in partnership with national governments and in consultation with both domestic and international stakeholders, ensuring alignment with national development priorities and United Nations commitments.
29. **Accountability to and from partners** is essential to WFP’s collaborative approach, ensuring that all parties uphold shared standards, deliver results efficiently and remain answerable for the ethical and effective use of resources in support of WFP’s mandate.
- **External partners** such as United Nations agencies and cooperating partners⁵¹ are accountable to WFP for implementing activities effectively, in line with WFP’s strategic priorities and ethical standards. This includes transparent resource use, timely assistance, accurate reporting, and the safeguarding of beneficiaries from harm, including protection from SEA. Partners also contribute to continuous improvement through capacity strengthening and lesson sharing.
 - While not considered partners, **vendors** – such as companies, suppliers or contractors – supply goods, works or services to WFP in accordance with applicable rules and regulations and are accountable for their compliance with the provisions stated in the WFP Framework for Vendor Sanctions.⁵²
 - **Host governments, civil society and other public, private and multilateral partners** are vital to WFP’s success, providing access, alignment with national priorities, funding and technical expertise. They help to shape programming, ensure aid effectiveness and promote sustainable impact by coordinating action and policy dialogue. WFP, in turn, maintains accountability to these partners through transparent reporting, regular updates on results and resource use, and open engagement in policy and operational dialogue.
 - Accountabilities also flow to the **people WFP serves**: their feedback informs programme design and delivery, strengthens trust and drives improvement to ensure people-centred outcomes.

⁴⁹ For further details, see the annex – WFP Oversight Framework

⁵⁰ The Director of Evaluation heads the independent evaluation function within the WFP secretariat, combining administrative reporting to the Executive Director and accountability to the Board (paragraph 51, [EB.1/2022/4-C](#)).

⁵¹ Defined by WFP’s Programme Guidance Manual as usually non-governmental organizations (NGOs) who support WFP’s programmatic implementation in the field.

⁵² WFP [Framework for Vendor Sanctions](#).

30. **External independent bodies**⁵³ are not part of the WFP Secretariat – they are independent and accountable to the Board. External independent bodies include the following:
- The WFP External Auditor, who is appointed by the Board to audit the accounts of WFP. The External Auditor is the Auditor-General (or official holding the equivalent title) of a State Member of the United Nations or FAO. The External Auditor performs audits at headquarters and in the field every year and its reports are presented to the Board.
 - The JIU is the only independent external oversight body of the United Nations system mandated by the General Assembly of the United Nations to conduct inspections, investigations and evaluations of the participating United Nations agencies. Its reports and management responses to JIU recommendations are also presented to the Board.

Levels of accountability in WFP

31. The chain of responsibility in WFP is clearly defined, with authority and accountability flowing systematically from the General Assembly of the United Nations and the Conference of FAO⁵⁴ to the Board, the Executive Director, headquarters, regional offices, country offices and ultimately to individual employees. WFP's accountability framework operates at multiple levels, including **organizational, programmatic, corporate, individual and inter-agency**. At the organizational level, WFP is accountable to the Board for delivering results in line with its key strategic documents. Programmatic accountability is rooted in WFP's strategic plan and partnerships. Corporate accountability is provided through performance planning and budgeting using a results-based approach. Individual accountability lies in upholding WFP's values and working to achieve performance goals. Inter-agency accountability ensures coordinated contributions to shared outcomes at the country and headquarters levels.

D. Component 4: Accountability system

32. The purpose of the accountability framework is to enhance the capacity of the organization to fulfil its accountability compact. If it does not, responsible parties will be held accountable, and systems will be refined to ensure future success. WFP will implement a robust accountability system (shown in figure 3) encompassing elements and benchmarks that ensure compliance with the accountability compact, assessing performance, communication and learning. To embed the accountability compact, WFP needs to foster a culture that prioritizes accountability, providing guidance, training and advice; leveraging data, assets and tools; clarifying roles, responsibilities and delegations of authority; and implementing other preventative controls. WFP assesses compliance through self-assessments, management oversight, feedback from stakeholders and independent oversight. Means of adjusting implementation include impact mitigation, system improvements and steps to ensure both organizational and individual accountability. Communication and learning are integral aspects and involve internal and external communication as well as knowledge-sharing and learning processes. Support, assessment and reactions by legislative organs or governing bodies also play a crucial role across these areas.

⁵³ Refer to the "Independent External Oversight" section (paragraph 94) for further details.

⁵⁴ As established in the [WFP General Regulations, General Rules, Financial Regulations and Rules of Procedure of the Executive Board](#).

Figure 3: WFP accountability system



- **Governance and oversight** are interdependent elements of WFP's accountability system. Governance provides the strategic foundation and decision-making structures, while oversight mechanisms ensure that decisions are implemented and monitored effectively and that implementation is continuously improved. Employee participation can shape accountability processes and foster greater ownership, strengthening the link between governance and oversight. Together, these elements enable WFP to make informed decisions, manage risks effectively and align its operations with its strategic goals and stakeholder expectations, fulfilling its mandate with transparency, accountability and impact. Refer to the annex for the WFP governance structure and oversight framework.
- **Planning and strategic direction:** The Executive Director is accountable for providing organizational vision and direction after consulting with the Board. The vision is implemented through the WFP strategic plan⁵⁵ and its associated corporate results framework (CRF)⁵⁶ and complemented by the CSPs. The senior management team focuses on strategic and management issues and how they are operationalized at the field level with a view to ensuring coherent execution of WFP's mandate and strategy.
- The **Policy, planning and programme** element pertains to WFP's policies,⁵⁷ planning documents and procedures, including those involved in resource oversight and management as highlighted in the management plan⁵⁸ and country portfolio budgets. It also covers WFP engagement in UNCTs. All policies are approved by the Board, disseminated through Executive Director circulars and presented annually in the policy compendium,⁵⁹ which includes an overview of progress made in implementing individual policies, challenges encountered and relevant evaluation findings. The Policy Committee⁶⁰ is an advisory body tasked with ensuring that across WFP, policies, strategies and related matters, including global evaluations, are aligned in accordance with corporate processes and priorities. To maintain United Nations system policy coherence, WFP supports UNCT cohesion and effectiveness, contributing its expertise to collective United Nations efforts that address national development needs, foster

⁵⁵ "WFP strategic plan (2022–2025)" (WFP/EB.2/2021/4-A/1/Rev.2).

⁵⁶ "WFP revised corporate results framework (2022–2025)" (WFP/EB.2/2024/4-D).

⁵⁷ The [Policy Cycle Framework](#) defines WFP's normative instruments, outlines the process for identifying policy gaps and priorities within its mandate, and details the approach for developing and implementing policies in conjunction with the Board, as well as key internal and external stakeholders.

⁵⁸ "WFP management plan (2025–2027)" (WFP/EB.2/2024/5-A/1/Rev.1).

⁵⁹ "Compendium of policies relating to the strategic plan" (WFP/EB.2/2023/4-C).

⁶⁰ WFP. 2024. [WFP Policy Committee](#) (OED2-24/011)

resilience and support vulnerable populations. This includes participating in UNCT-led assessments and planning processes, positioning WFP's initiatives within the framework of United Nations system-wide efforts and supporting the resident coordinators and UNCTs in implementing United Nations policies.

- The **results and performance** element refers to WFP's responsibility to meet performance targets for its programming and the management results set forth in the CRF, along with the plans, targets and resources detailed in the management plan. To gauge progress towards its objectives, WFP relies on results-based budgeting, financial reporting standards and performance reporting practices. Progress is also tracked and assured through internal and external oversight mechanisms, including performance and progress reporting, internal and external audit, evaluations and JIU reporting, all of which review and report on recommendations and their implementation.⁶¹ The annual Executive Director assurance exercise, based on the five components of the Committee of Sponsoring Organizations of the Treadway Commission Internal Control Integrated Framework⁶² which is widely adopted in the United Nations system, gathers feedback from managers across WFP to identify critical issues that warrant the attention of senior management and the Board, ensuring focused attention and systematic solutions. The exercise is the foundation for the Executive Director's annual statement on internal control to the Board, which is embedded in the audited annual accounts. The WFP global assurance framework,⁶³ which is integrated into the exercise, includes four global assurance standards and eight minimum measures, covering the entire programme cycle from needs assessment to post-distribution monitoring.
- **Partnership management** involves strengthening collaboration and synergies for effective partnerships, engaging in clear communication⁶⁴ and transparent reporting, and establishing effective feedback and response mechanisms with stakeholders, including programme governments; public, private and multilateral partners; civil society; and other United Nations entities.
- **Values and culture** encompasses WFP's efforts to model leadership⁶⁵ and uphold the highest standards of ethical values and conduct,⁶⁶ while fostering a culture of accountability, transparency and duty of care.⁶⁷ This includes compliance, adherence to WFP's values and humanitarian principles, data protection, zero tolerance for inaction on SEA⁶⁸ and whistle-blower protection. WFP is highly risk averse towards fraud and corruption⁶⁹ and has zero tolerance for inaction in the face of misconduct.

⁶¹ These include the "Annual performance report for 2023" (WFP/EB.A/2024/4-A/Rev.1), the 2023 annual country reports, "Audited annual accounts, 2023" (WFP/EB.A/2024/6-A/), internal audit reports, external audit reports, evaluation reports and, where applicable, related management responses.

⁶² The [Committee of Sponsoring Organizations framework](#) describes a significant risk and control issue as a risk or issue that would prevent an organization from achieving its objectives. An effective system of internal control provides reasonable assurance of the achievement of the organization's objectives and reduces, to an acceptable level, the risk of not achieving objectives. In the 2011 Joint Inspection Unit reference accountability framework, the Joint Inspection Unit explicitly cited the Committee of Sponsoring Organizations framework as a benchmark for internal control frameworks in the United Nations.

⁶³ WFP. 2024. [WFP Global Assurance Framework](#) (OED2024/004).

⁶⁴ WFP. 2022. [Communications, Advocacy & Marketing Strategy](#).

⁶⁵ WFP. 2023. [WFP Leadership Framework: Our behaviour matters](#).

⁶⁶ WFP. 2022. [WFP Code of Conduct](#) (OED2022/014).

⁶⁷ WFP. 2024. [Duty of Care Accountability and Governance Framework](#) (OED2024/010).

⁶⁸ WFP. 2023. [Protection from Sexual Exploitation and Sexual Abuse \(PSEA\)](#) (OED2023/011).

⁶⁹ WFP. 2021. [WFP Anti-Fraud and Anti-Corruption Policy and Related Guidance](#) (OED2021/012).

- **People management and duty of care** reflects management's commitment to promoting employee development and supporting professional growth while striving to create an optimal work environment.⁷⁰ This element also reinforces accountability and trust at all levels through a focus on team performance, clarity on roles and responsibilities, improved performance assessment, and improved tools. The people policy⁷¹ establishes a framework for excellence in people management by outlining WFP's workforce vision, priorities and commitments, and its expectations for employees' behaviour towards each other, the organization and the people WFP serves. Duty of care reinforces organizational accountability, operational efficiency and commitment to delivering on WFP's mandate, even in the most challenging settings. The duty of care accountability and governance framework⁷² defines duty of care as a non-waivable obligation on the part of WFP to mitigate or otherwise address foreseeable risks that may cause harm to its employees (and/or their eligible family members) in carrying out the responsibilities entrusted to them by the organization.
- **Enterprise risk management (ERM)** directly influences all components of WFP's accountability framework by identifying risks,^{73, 74} maintaining risk profiles,⁷⁵ and developing and tracking management responses⁷⁶ across WFP. The Risk Committee⁷⁷ supports the Executive Director and WFP management in considering the implementation of oversight recommendations and corporate risk management and related matters, including reviewing and advising on matters related to fraud and corruption, supply chain, food safety and quality assurance.
- **Control activities and delegation of authority** includes the internal control framework⁷⁸ that allows WFP to manage risks at all levels. WFP management also establishes quality assurance processes in programmatic and operational matters, ensures the proper delegation of authority and integrates risk into planning, partnerships and implementation.
- **Monitoring** refers to the collection and analysis of data relating to the performance of operations, the effectiveness of internal controls, and compliance with policies, procedures and regulatory requirements. It aims to inform operational decision making, including the design of processes and activities. Monitoring can be of many different natures.
 - **Programme monitoring**⁷⁹ includes three types of monitoring – process, output and outcome – and involves the systematic collection of performance data to assess through evidence the progress towards and achievement of programme objectives against targets and to identify implementation issues.. The use of comprehensive, timely and high-quality monitoring information⁸⁰ facilitates programmatic decision making, operational adjustments, accountability to affected people, advocacy, reporting and resource mobilization. This process

⁷⁰ WFP. 2024. *Duty of Care Accountability and Governance Framework* (OED2024/010).

⁷¹ "WFP people policy" (WFP/EB.A/2021/5-A).

⁷² WFP. 2024. *Duty of Care Accountability and Governance Framework* (OED2024/010).

⁷³ WFP. 20245. *Corporate Risk Register*.

⁷⁴ "Management review of significant risk and control issues, 2023" (WFP/EB.A/2024/6-E/1).

⁷⁵ "2018 enterprise risk management policy" (WFP/EB.2/2018/5-C).

⁷⁶ WFP. 2025. *External Oversight Recommendation Dashboards*.

⁷⁷ WFP. 2024. *WFP Risk Committee* (OED2024/012).

⁷⁸ WFP. 2015. *Internal Control Framework* (OED2015/016).

⁷⁹ WFP. 2024. *WFP's Monitoring Function – Strategic Roadmap 2024–2025*.

⁸⁰ WFP. 2024. *Minimum Monitoring Requirements Overview For field operations*.

provides valuable insights into the efficiency and effectiveness of WFP programmes and serves as a key control mechanism of the organization, thereby ensuring the integrity of its operations and maintaining trust in WFP.

- **Controls and compliance monitoring** refers to the continuous review of internal controls and activities embedded in day-to-day operations to ensure they are working as intended and comply with applicable policies, procedures and normative guidance.
- **Communication, disclosure and learning** includes efforts to foster an environment in which ending hunger, malnutrition and food insecurity is a global priority supported with resources and political commitment. Complementing this, WFP's Directive on Information Disclosure⁸¹ and related policies, such as on the disclosure of oversight reports⁸² and the evaluation policy,⁸³ promote transparency and accountability by making WFP's operational information publicly accessible, except for certain confidential reporting available only to permanent representations accredited to WFP. Furthermore, WFP's internal knowledge management strategy aims to bring local, regional and global expertise to collaborative efforts to strengthen WFP's capacity to achieve zero hunger by documenting good practices and lessons learned that support evidence-based decision making and broaden employees' skills and knowledge.

Governance structure

- WFP's governance is anchored in its "dual parentage": the United Nations General Assembly (supported by the ECOSOC) and the FAO Conference (supported by the FAO Council). These bodies provide overall policy guidance and elect members to WFP's Executive Board, the principal governing body responsible for setting direction, approving strategic plans and budgets, and holding management accountable.
- The Executive Board, comprising 36 Member States, meets three times a year to focus on strategy and policy (first regular session), oversight and accountability (annual session), and programming and planning (second regular session). These sessions address topics ranging from CSPs and management plans to evaluation reports and financial oversight. A subset of the Board, the Executive Board Bureau, comprised of representatives elected on an *ad personam* basis from members of the Board's five electoral lists, facilitates the strategic planning and effective and efficient functioning of the Board, promoting inclusive dialogue among Member States.
- Supporting the Board's work are the following advisory bodies:
 - Advisory Committee on Administrative and Budgetary Questions and FAO Finance Committee: These provide independent reviews of financial and budgetary documents submitted to the Board.
 - Independent Oversight Advisory Committee: Composed of external experts, this committee advises both the Board and the Executive Director on internal control, risk management, ethics, evaluation and audit matters.

⁸¹ WFP. 2010. [WFP's Directive on Information Disclosure](#).

⁸² "Revised policy for the disclosure of oversight reports issued by the Office of the Inspector General" (WFP/EB.A/2021/5-C/1).

⁸³ "WFP evaluation policy 2022" (WFP/EB.1/2022/4-C)

Oversight framework

- In 2015, WFP adopted the “Three Lines Model” as recommended by the Institute of Internal Auditors. This model helps to structure accountability, oversight and risk management roles throughout the organization from daily operations to independent audit.
 - a. **First Line – Operational management:** This level includes WFP employees at sub-offices, country offices, and global headquarters who manage risk as part of their daily activities. First line actors implement internal controls, conduct due diligence and are responsible for identifying and managing business risks in line with the organization’s risk appetite.
 - b. **Second Line – Policy making, advisory, technical support and management oversight:** These functions, while still part of the management structure, offer policy guidance, advisory and technical support and expertise, and management oversight. They establish internal policies, risk frameworks and compliance mechanisms to support operational effectiveness. Second line actors ensure that management oversight, performance monitoring, risk assessment and internal controls are applied consistently and effectively across the organization.
 - c. **Third Line – Independent oversight:** This includes the Inspector General and Oversight Office, which provides independent and objective assurance on the effectiveness, efficiency and economy of WFP’s internal control framework, including its financial aspects, governance (e.g. policies, processes and procedures), risk management and controls; and the Office of Evaluation, which provides comprehensive and impartial assessments of ongoing or completed programme performance and the implementation of strategies and policies.

Reports from third line offices are shared with the Board and management, and required actions stemming from the reports are tracked and reported on. This independent layer strengthens trust and ensures continuous improvement in WFP’s operations, fostering high standards of integrity and effectiveness.
- WFP also benefits from **independent external oversight** by the External Auditor and the Joint Inspection Unit of the United Nations (JIU). Though not formally part of the three lines, these entities act as complementary assurance and oversight providers. WFP maintains robust follow-up systems for implementing their recommendations.
- Reporting underpins governance and oversight. WFP’s governance documents, including the General Regulations and Rules, mandate regular performance reporting to both its governing bodies and parent organizations. This includes the following:
 - Annual performance report, which summarizes operational and financial performance in the context of the strategic plan.
 - Evaluation reports, which present the findings, conclusions and recommendations of evaluations; an evaluation is a systematic and objective assessment of the performance, impact and effectiveness of a programme, project, policy or intervention. Evaluation reports are accompanied by management responses, and both are published documents.
 - Audit and oversight reports, which highlight internal and external findings and recommendations; they are complemented with management responses and recommendation implementation status reports.
 - Financial statements, which are audited annually.

- WFP strives for efficient internal controls that support responsiveness without imposing unnecessary constraints. Coordination between the three lines is encouraged to avoid duplication and promote knowledge sharing.
- WFP's integrated governance structure and oversight framework ensures that its operations remain accountable, transparent, and aligned with its mandate. The complementary roles of the Board, internal and external oversight bodies, and management functions uphold a system of checks and balances essential for the responsible stewardship of resources and the achievement of results.

E. Component 5: Assessment mechanism for the accountability and oversight framework

33. The assessment mechanism outlines how the effectiveness and efficiency of the WFP accountability and oversight framework will be evaluated. **Effectiveness** in this context refers to how well the framework ensures accountability and supports the achievement of all the objectives of the accountability compact, while **efficiency** focuses on the resources used in implementing the framework. The purpose of these assessments is to ensure that accountability mechanisms are fit-for-purpose, timely and not overly burdensome while still delivering value.
34. WFP primarily measures the effectiveness and efficiency of its accountability framework through the CRF,⁸⁴ which defines what WFP will achieve in implementing the strategic plan⁸⁵ (programmatic results) and the management results that will support implementation. KPIs and related output of management results are developed by management and endorsed by the Board. Management results are planned and reported on each year. WFP uses a results-based approach to managing its operations, combining top-down planning with bottom-up budgeting. This allows organizational units to devise accurate budgets to respond more effectively to financial constraints and changing operational demands.
35. The annual performance report provides a corporate picture of progress towards WFP's objectives and the use of resources. The report includes a section dedicated to management performance and describes the extent to which management results and related KPI targets have been achieved and how they impact WFP's overall performance. The annual performance report is approved by the Board at its annual session of the year following the reporting period.
36. The results of other oversight activities (see annex) may also provide insight into the effectiveness or efficiency of the various elements of the accountability system:
 - **Internal and external oversight reports:** The independent audits, inspections, investigations and evaluations conducted by the Inspector General and Oversight Office and the Office of Evaluation provide robust, evidence-based assessments of how well internal controls and performance mechanisms are operating. All components of the accountability framework fall within WFP's audit universe under the oversight of the Inspector General and are prioritized for review based on risk assessments, as an approach endorsed by the Board. Similarly, the workplan of the Office of Evaluation, governed by the evaluation policy, ensures that all evaluations have both accountability and learning elements. These third line oversight offices coordinate their workplans to ensure complementarity and minimize duplication. This complementary oversight approach strengthens WFP's overall ability to monitor, learn from and improve its accountability in a coherent and risk-informed manner.

⁸⁴ "WFP revised corporate results framework (2022–2025)" (WFP/EB.2/2024/4-D).

⁸⁵ Under WFP General Rule VI.1, the Executive Director is required to submit a strategic plan to the Board for approval every four years for a corresponding period of implementation.

- **Results of assurance exercises:** The annual Executive Director's assurance exercise⁸⁶ seeks feedback from managers across WFP to identify issues that merit the attention of senior management and the Board. It is completed annually by country directors, regional directors, global function directors and department heads, and directors of advisory and assurance functions and remains a key management component of WFP's accountability and oversight framework. Through a self-assessment questionnaire, the exercise provides insight into how accountability and values are being operationalized across WFP and whether management is leading by example and actively promoting WFP's values and leadership framework. It also assesses programmatic accountability areas, such as protection and accountability to affected people, which encompass issues such as community feedback mechanisms, the prevention of SEA, and community engagement planning. The exercise also includes a senior management certification that affirms the status of internal controls, which contributes to the Executive Director's overall assurance to the Board provided through the annual statement on internal control and supports continuous improvement by identifying strengths, gaps and priority areas for action.

III. Continuous improvement

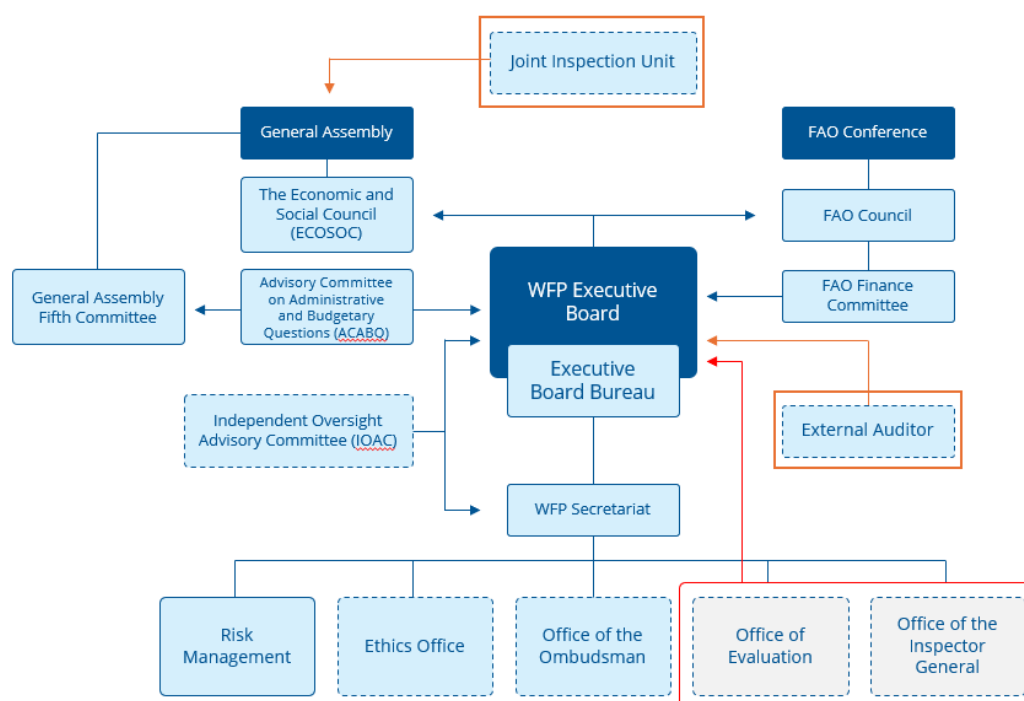
37. WFP will continuously enhance its core processes, procedures and tools to align with evolving strategies, frameworks and policies, while integrating lessons learned and adopting best practices. The periodic review of the accountability and oversight framework is essential to ensuring that it remains responsive to changing organizational needs and external factors. The JIU recommends a comprehensive review of the framework be conducted at least every five years. However, this does not preclude more frequent evaluations of individual components of the framework, which may require adjustments in response to shifts in organizational priorities, developments within the accountability pillars or emerging risks. In line with this, WFP will adjust the frequency of these reviews to ensure that the framework continues to reflect operational realities and the organization's risk appetite.
38. To support this process, WFP will track progress in strengthening its accountability and oversight framework using a maturity model. This model, ideally aligned with those used across the United Nations system, will rely on clear criteria for each level of maturity, assessed through sound methodologies.

⁸⁶ The Exercise formulates the Executive Director's statement on internal control which was first incorporated into the 2011 audited annual accounts approved by the Board in June 2012. "[Audited Annual Accounts, 2011](#)" (WFP/EB.A/2012/6-A/1). The institution of a statement on internal control was in response to an External Auditor recommendation issued under the 2009 audited annual accounts approved by the Board in June 2009. "[Audited Annual Accounts, 2009](#)" (WFP/EB.A/2010/6-A/1).

WFP governance structure and oversight framework

1. Governance and oversight are distinct yet interconnected roles that foster transparency, responsibility and performance. This section highlights how these elements work together to strengthen WFP's accountability, foster ethical conduct and deliver results for the people whom WFP serves.
2. WFP's overall governance and oversight architecture is illustrated in figure 1; principal governing and legislative bodies appear in dark blue, and independent entities are surrounded by a dotted line; all independent entities report to the Board and those encased in red have charters approved by the Board. In addition, internal independent entities are administratively supported by the Executive Director.

Figure 1: WFP governance and oversight architecture



Abbreviations: FAO = Food and Agriculture Organization of the United Nations.

3. In a 2007 report, the Independent Steering Committee on the Comprehensive Review of Governance and Oversight within the United Nations and its funds, programmes and specialized agencies¹ defined governance as the action or manner of steering or directing and noted that oversight is an important activity in governance. The steering committee defined the role of governing bodies as setting and maintaining the direction of the entity and ensuring the effective and efficient allocation of resources and the effective monitoring of its management and operations.
4. The JIU notes that Member States have primary responsibility for the oversight of United Nations organizations, and that they can delegate some oversight authority to organizations' secretariats and external oversight bodies. Oversight activities within WFP promote accountability and transparency and reinforce the accountabilities and internal

¹ United Nations. 2007. *Comprehensive review of governance and oversight within the United Nations and its funds, programmes and specialized agencies* (A/RES/61/245).

controls established by governing bodies and the Executive Director. Oversight, as an integral part of the system of governance, provides assurance that

- the activities of the organizations are fully in accordance with legislative mandates;
- the funds provided to the organization are fully accounted for;
- the activities of the organizations are conducted in the most efficient and effective manner; and
- the employees of the organizations adhere to the highest standards of professionalism, integrity and ethics.

5. Since the issuance of its oversight framework in 2018, WFP has undertaken numerous initiatives to continuously improve overall accountability, effectiveness and efficiency, thereby supporting governance and oversight. These initiatives include the following:

- Strengthen the resident coordinator system through staff appointments and coordination mechanisms, ensuring United Nations management and accountability framework implementation.
- Participate in periodic assessments by the JIU, the Multilateral Organisation Performance Assessment Network, the System-Wide Evaluation Unit, and other entities.
- Align CSPs with United Nations sustainable development cooperation frameworks.
- Maintain the independence of the Ethics Office to foster ethical behaviour, integrity and accountability, introducing mandatory ethics training and redesigning joint training on AFAC and protection from SEA.
- Ensure that respectful workplace advisors prevent and mitigate workplace issues and conflicts.
- Promote organizational culture and values, upholding ethical standards, accountability, transparency and compliance and providing whistle-blower protection.
- Implement the duty of care accountability and governance framework to mitigate risks to employees.
- Strengthen enterprise risk management (ERM) tools and processes, establishing a separate risk committee to support the implementation of oversight recommendations and risk management.
- Leverage IOAC expertise to ensure effective internal controls, risk management, ethics, audit, evaluation and governance.
- Update key Board documents and policies, including policies on ERM, AFAC, disclosure, evaluation and cash assistance.
- Leverage insights from External Auditor reports.
- Establish new tools and reporting mechanisms for accountability, including providing the Board with access to oversight reporting dashboards, holding Chief Financial Officer seminars, sharing risk information through external-facing risk registers, and convening regular Executive Board risk management briefings as requested by the Executive Board Working Group on Governance.
- Adhere to International Public Sector Accounting Standards for financial statements, ensuring compliance and updating policies as needed.

A. WFP governance structure

6. The governance framework of WFP builds on the work of the **Executive Board's Governance Group**² which was established to strengthen governance at WFP. This group³ operated with a mandate to enhance the strategic efficiency of the Board while ensuring that WFP's governance structures remained responsive to emerging challenges and opportunities.
7. In decision 2000/EB.3/13, the Board approved a recommendation that it should focus on **strategy, policy, oversight and accountability**, and on the related decision-making processes (including for the allocation of resources), operating through four interlinked frameworks. The frameworks – were approved alongside a number of other core components of WFP's modern governance.
8. Decision 2000/EB.3/13 also approved the following:
 - the introduction of a strategic plan with results-based objectives;
 - the creation of a policy compendium for the Board that is regularly updated and reviewed;
 - the replacement of the previous programme of work and budget documents with the management plan; and
 - the establishment of an annual performance report.
9. The four frameworks that guide the Board's work are summarized below.
 - The **strategic framework** is based on WFP's mission statement⁴ and its four-year strategic plans. The plans focus exclusively on strategic issues framed in the language of results-based management. They include measures for strengthening WFP's capacity and programme outputs and are presented to the Board under policy matters rather than financial and budgetary matters.
 - The **policy framework** comprises a codified set of policies governing WFP operations summarized in a policy compendium that brings together policy statements and considers any gaps. The compendium is updated annually.
 - The **oversight framework** covers the delegation of responsibility to the Executive Director for managing WFP within the strategic and policy frameworks.
 - Under the **accountability framework**, the Board holds the Executive Director to account for the delivery of results agreed in the management plan and discharges its own accountability to Member States and the parent legislative bodies (the United Nations General Assembly and the FAO Conference). The framework has three elements: an annual performance report presented alongside the audited annual accounts; lessons learned from evaluation findings; and standard project reports (replaced by the annual country reports following the Integrated Road Map⁵).

² "Final Report on the Governance Project" (WFP/EB.2/2005/4-C/Rev.1)

³ The Governance Group, established in March 1999, aimed to strengthen WFP's governance by enhancing the Board's strategic and operational efficiency. It addressed ad hoc governance issues and focused on the Board's role in four interlinked frameworks: strategy, policy, oversight, and accountability, recommending practices like results-based management, informal consultations and strategic discussions at its sessions.

⁴ During its 38th session in December 1994, the Committee on Food Aid Policies and Programmes, the 42-member governing body of WFP prior to its reconstitution as the 36-member Executive Board in 1996, approved the WFP Mission Statement. WFP was the first United Nations agency to adopt a Mission Statement, see [annex in WFP/EB.A/96/7 \(Part I\)](#).

⁵ "Update on the Integrated Road Map for the Strategic Plan (2017–2021), the Corporate Results Framework, the Policy on Country Strategic Plans and the Financial Framework Review" (WFP/EB.A/2016/5-D).

10. Reporting requirements in support of the governance and oversight framework are either provided for in the General Regulations approved by the United Nations General Assembly and the FAO Conference or decided by the Board or the Executive Director. Oversight reporting at WFP seeks to achieve the following:
- provide the Secretariat, the Board and other governing and advisory bodies with performance data for accountability purposes, organizational learning and decision making;
 - support the effective management, monitoring and reporting of WFP programmes at the country and global levels; and
 - promote transparency and trust by communicating WFP programmes to key stakeholders such as public, private and multilateral partners and other external parties.

Overview of WFP governing bodies and associated reporting arrangements

11. As a United Nations entity, WFP's governing bodies are composed of Member States, which are involved in WFP's governance and oversight through various bodies and at different levels, as described in the following subsections and illustrated in figure 1.

United Nations General Assembly and FAO Conference

12. WFP has "dual parentage" – ECOSOC under the General Assembly of the United Nations, and the FAO Council under the FAO Conference. Article VIII of the General Regulations states that WFP is an autonomous joint subsidiary programme of the United Nations and FAO. The General Assembly of the United Nations and the FAO Conference, together with ECOSOC and the FAO Council, provides overall policy guidance to WFP. The General Assembly and the FAO Conference approve amendments to WFP's General Regulations, as per Article XV.1.
13. ECOSOC, established under the United Nations Charter as the principal organ for coordinating economic, social and related work, serves as the central forum for discussing international economic and social issues, and for formulating policy recommendations addressed to Member States and the United Nations system.
14. In the Basic Texts of FAO, Rule XXIV of the General Rules of the Organization states that the FAO Council acts on behalf of the FAO Conference as its executive organ and makes decisions on matters that need not be submitted to the FAO Conference.
15. Article V of WFP's General Regulations stipulates that ECOSOC and the FAO Council elect the members of the Board from among a pre-established list of States Members of the United Nations or Member Nations of FAO and with a pre-established distribution of seats, and that they receive an annual report from WFP as stipulated in Article VI.3. ECOSOC and the FAO Council each elect 18 out of the total of 36 members.
16. **Reports to ECOSOC and the FAO Council.** Article VI.3 of WFP's General Regulations stipulates that the Board shall submit an annual report to ECOSOC and the FAO Council. "The annual report must contain sections referring to one or all of the following, as appropriate:
- monitoring of the implementation of all [relevant] previous policy decisions [formulated by the General Assembly and the FAO Conference];
 - policy recommendations;
 - coordination recommendations including for improvement of field-level coordination; and
 - such other matters as may be required pursuant to decisions of ECOSOC and the Council of FAO."

17. Following ECOSOC resolution E/2013/L.17 and the FAO Council's decision at its 148th session in 2013 (CL 148/LIM/6), the report to ECOSOC and the FAO Council comprises the annual performance report, along with the Board decision thereon, and the Board's decisions and recommendations for the year. The reports are publicly available on the Executive Board website.

WFP Executive Board

18. The Board is jointly established by the United Nations and FAO, as stipulated in Article V of the General Regulations, General Assembly Resolution 1714 (XVI) of 19 December 1961 and FAO Conference Resolution 1/61 of 24 November 1961. WFP's General Regulations and General Rules establish the oversight roles and responsibilities of the Board. Under Article VI, the Board is "responsible for providing intergovernmental support and specific policy direction to and supervision of the activities of WFP in accordance with the overall policy guidance of the General Assembly of the United Nations, the FAO Conference, ECOSOC and the Council of FAO [...]." The Board is also responsible for the intergovernmental supervision and direction of the management of WFP.
19. WFP convenes three formal sessions each year for Board decision making: the first regular session,⁶ the annual session and the second regular session. Formal sessions are dedicated to operational matters, policy issues, oversight functions, resource, financial and budgetary matters, annual reports, evaluation reports, administrative and managerial matters, among others. Agenda items are presented for information or for approval.
20. The first regular session focuses on strategy and policy matters. It could also include other governance matters, covering any discussion that would normally be planned at another session, but which would have to be taken at this session for reasons of time sensitivity or to avoid overloading other sessions (e.g., second regular session with CSPs).
21. The annual session focuses on oversight and accountability matters, with a clear emphasis on the reporting on activities from the previous year (annual reports of WFP and the oversight functions as discussed under section B – WFP oversight framework).
22. The second regular session focuses on other policy matters and the programming and planning of activities for the coming years and includes items such as the management plan, CSPs and CSP evaluations and other operational matters. The approach, particularly to the annual session, facilitates discussions on oversight and accountability matters for streamlined decision making.

Independent Oversight Advisory Committee

23. The Independent Oversight Advisory Committee (IOAC),⁷ previously known as the Audit Committee,⁸ comprises five fully independent external experts, each of whom serves in their personal capacity and is appointed by the Board for a three-year term renewable once. The IOAC advises and assists the Board and the Executive Director in exercising their governance responsibilities in relation to the effectiveness of WFP's internal control systems, financial accounting and financial statements, risk management, internal and external audit

⁶ From 2025, the first regular session is split between January (for the election of the Bureau) and February (for all other business).

⁷ "[Revised title and terms of reference of the Audit Committee](#)" (WFP/EB.2/2021/9-A).

⁸ The Audit Committee has evolved significantly since its establishment in 1984 as an internal management body, becoming a pioneer among its counterparts at other United Nations organizations. Following governance and oversight reviews in 2003–2004, the Audit Committee's composition was expanded to include external members, and its report was first shared with the Board in 2005. By 2007, the Audit Committee became the first in the United Nations system to be fully composed of external members, reflecting a commitment to transparency and independence. In 2009, its reporting line was extended to include both the Executive Director and the Board, reinforcing its role in governance and accountability. See also the IOAC's dedicated [web page](#).

functions, ethics, evaluation and the internal administration of justice. The committee meets four times a year, including one meeting that incorporates a field visit. Effective from 2025, after each meeting, the Chairperson and members of the IOAC present the committee's findings to the Executive Board,⁹ and to the Executive Director in separate sessions.

24. **Annual Report of the IOAC.** The IOAC presents an annual report to the Executive Director and to the Board at its annual session, in line with its terms of reference. The IOAC's report is available to the public on the Executive Board website.

Advisory Committee on Administrative and Budgetary Questions and FAO Finance Committee

25. The Advisory Committee on Administrative and Budgetary Questions (ACABQ) is a subsidiary organ of the General Assembly, and one of its functions is to advise the General Assembly on any administrative and budgetary matters referred to the ACABQ. In line with Rule 157 of the Rules of Procedure of the General Assembly, the ACABQ assists the General Assembly Fifth Committee (Administrative and Budgetary Committee) in its responsibilities.
26. The FAO Finance Committee assists the FAO Council in exercising control over the financial administration of WFP, and one of its functions is to review reports submitted by the WFP Secretariat.
27. As stipulated in Article XIV.4 of the WFP General Regulations, the ACABQ and the FAO Finance Committee provide advice to the Board.
28. **Reports of the ACABQ.** Article XIV.6 of the General Regulations stipulates that the ACABQ submit reports to the Board on the draft Board documents on financial and budgetary matters presented to it, including advice on these matters. The reports of the ACABQ are available to the public on the Executive Board website.
29. **Reports of the FAO Finance Committee.** Article XIV.6 of the General Regulations stipulates that the FAO Finance Committee submit reports to the Board on the draft Board documents on financial and budgetary matters presented to it, including advice on these matters. The reports of the FAO Finance Committee are available to the public on the Executive Board website.

WFP Executive Board Bureau

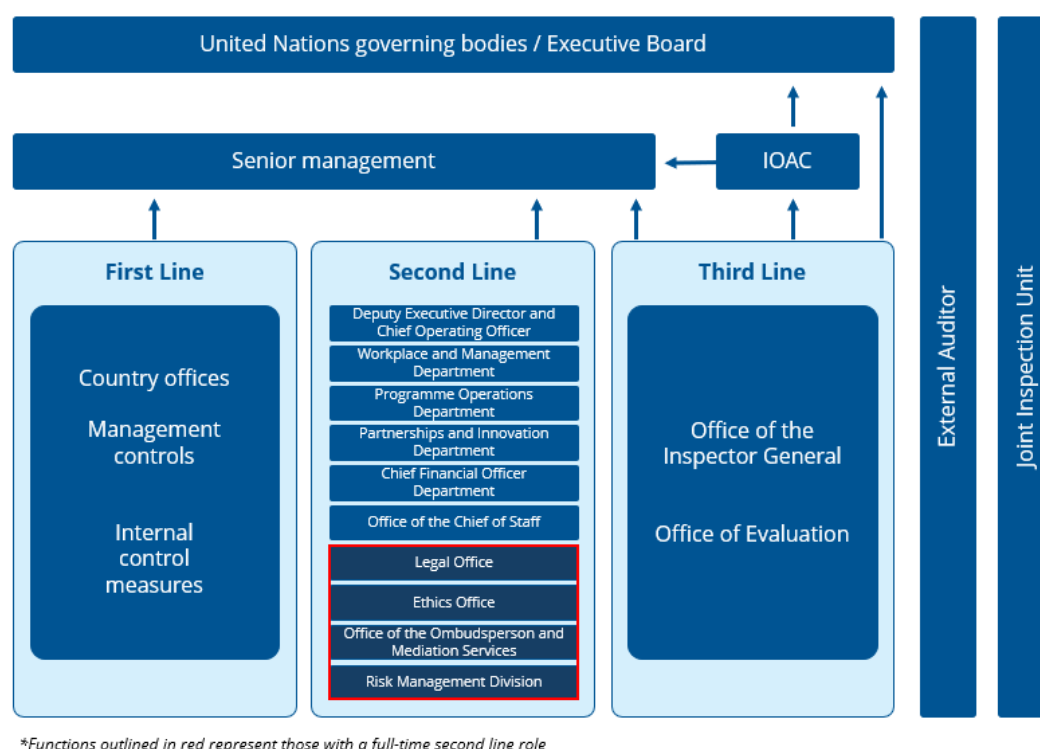
30. Rule IV of the Rules of Procedure of the Executive Board stipulates that the Executive Board Bureau consist of a President, a Vice-President and three other members, each representing one of the five lists of States Members of the United Nations or Member Nations of FAO. Rule V stipulates that "The primary functions of the Bureau shall be to facilitate the effective and efficient functioning of the Board and, in particular: (a) the strategic planning of the work of the Board; (b) the preparation and organization of Board meetings; and (c) the promotion of dialogue."

B. WFP oversight framework

31. In November 2014, the High-Level Committee on Management endorsed the three lines model promulgated by the Institute of Internal Auditors as a reference model for risk management, oversight and accountability for United Nations system organizations. WFP adopted the model as part of its internal control framework in 2015 and revised it further in 2020 to reflect the updates by the Institute of Internal Auditors to the previous three lines of defence model. Figure 2 illustrates the model at WFP.

⁹ [The Executive Board working group on the governance review](#) recognizes that the Board's rules of procedures and working methods are robust and are aligned with the JIU benchmarks, including those on the effectiveness of meetings, meeting support and attendance, quorum and decision making. Proposals to support more engaged participation by all Board members and more efficient and effective discussions and decisions have been addressed.

Figure 2: WFP's three lines model



Abbreviation: IOAC = Independent Oversight Advisory Committee.

32. In the three lines model, assurance roles and responsibilities are distributed among operational management, which owns and manages risk as part of day-to-day work (first line); management and independent functions, which monitor risk and controls, provide expert advice and ensure compliance while serving as standard setters (second line); parties that provide independent assurance to the Board and senior management concerning the effectiveness of the management of risk and control (third line); and external lines providing additional assurance and oversight (such as the External Auditor and JIU).
33. The three lines model provides assurance to decision makers including the Executive Director (first, second, third and external lines) and the Board (third and external lines), who have collective responsibility for making key decisions based on insights provided by these three lines, while establishing the organization's objectives, strategies and approach to managing risk related to the achievement of those objectives.
34. Reporting requirements in support of the governance and oversight framework are either provided for in the General Regulations approved by the United Nations General Assembly and the FAO Conference or decided by the Board or Executive Director.
35. As a guiding principle, WFP aims to strike a balance between the costs and benefits of controls with a view to maintaining effective, efficient and integrated internal controls: in other words, better controls, not more controls.
36. In adopting the three lines model, WFP seeks to leverage the principles of the model without creating unnecessary constraints on the organization's key strength: its responsiveness and ability to adapt quickly. As such, coordination between the three lines is encouraged where it presents opportunities for sharing specialized knowledge and building complementary rather than duplicative responsibilities. Examples of positive coordination and interaction across lines include the following:
 - management advisory and consulting engagements by the Inspector General and Oversight Office (OIG);

- reformulation of the Oversight and Policy Committee into the Policy Committee and the Risk Committee, aligned with the three lines model to enhance decision making;
 - integration of risk management into CSPs;
 - enhanced collaboration between the first and second lines for effective risk management;
 - implementation of fraud prevention measures through fraud risk assessments;
 - implementation of the privacy and data protection normative framework throughout WFP with the expert support of the second line roles; and
 - improved coordination among country offices and global headquarters, and the Office of Internal Audit in OIG for assurance activities.
37. The roles of each actor, and associated reporting arrangements, are described in the subsections below.

First-line roles

38. First-line roles are carried out in accordance with delegations of authority established by the General Rules and Financial Regulations, the Financial Rules, and by internal circulars and directives. These roles are directly aligned with the delivery of products and/or services and comprise activities carried out in the course of core operations by sub-office, area office, country office, regional office and headquarters actors in the day-to-day processes across business areas. Key responsibilities in the first line include the execution of controls such as approvals, checks, due diligence and internal monitoring. In general, first line activities ensure that adequate checks and balances are integrated into daily decision-making processes and that supervision is adequate.
39. The first line is the owner of both risk and control, for which employees in all functions and at all levels of the organization are held accountable, and is a critical driver of continuous improvement as part of the risk management cycle. The first line owns business risk decision making and must identify and assess the materiality of risks within the boundaries of established risk appetite.

Second-line roles

40. The JIU defines management oversight as oversight carried out by or on behalf of units or departments directly or indirectly reporting to the executive head. In WFP management, oversight is performed by second-line roles, which include management and advisory functions performed by employees in sub-offices, area offices, country offices, regional offices and headquarters. These roles independently monitor risks and controls as well as establishing policies and standards for the control environment. Second-line roles add value to management by providing expertise, support and monitoring, including in relation to risk-related challenges. They also provide analysis and reports on the adequacy and effectiveness of risk management practices, including internal controls.
41. Employees and committees at the local and global levels carry out second-line functions such as establishing policies, procedures and guidance; monitoring and assessing operational activities; and acting as stewards of organizational frameworks, including risk management, internal control, and performance management and monitoring frameworks.
42. Second-line activities continuously adapt to WFP's operating environment. Some second-line activities are fully integrated into operational and functional management; others, such as the annual conflicts of interest and financial disclosure programme, operate in a standalone manner.

43. Under the two-layer organizational structure implemented on 1 May 2025, global headquarters functions are responsible and accountable for leading and coordinating management oversight within their respective functional areas. They are responsible for providing strategic guidance, function standards and advisory support to ensure that oversight activities are aligned with organizational goals, operational priorities and oversight standards. In addition, global headquarters functions must ensure the integrity of the management oversight process by systematically monitoring the implementation of management oversight recommendations, while assessing functional performance and promoting compliance. Throughout all aspects of oversight planning, execution and follow-up, global headquarters functions are expected to work in close collaboration with regional risk officers to support consistent, risk-informed and effective oversight across the organization.
44. In WFP's 2024 organizational structure, the central functions conducting second-line activities include the following:
- **Office of the Deputy Executive Director and Chief Operating Officer** provides overall leadership for WFP's strategic direction and leads the following three services: emergency coordination, which mainstreams and supports emergency response efforts across WFP; oversight of country offices, with the support of Regional Directors, focusing on regional coordination, preparedness, partnerships and representation; and humanitarian diplomacy, which provides geopolitical insights and enables senior leadership to shape external decision making through humanitarian diplomacy.
 - **Workplace and Management Department** brings together all the services and functions designed to support, protect and empower WFP's workforce. It includes the Human Resources Division, Management Services Division, Technology Division and Security Division. In addition, the department oversees the Wellness Service and the Diversity, Equity and Inclusion Unit. This department sets policies to address risks related to duty of care, people management, security, technology and other areas.
 - **Programme Operations Department** supports operational delivery and every aspect of programme design and implementation. It comprises the Analysis, Planning and Performance Division, Programme Policy and Guidance Division, and Supply Chain and Delivery Division. It sets standards and oversees risks for specific areas such as aviation safety, food quality and safety, insurance and knowledge management, among others.
 - **Partnerships and Innovation Department** is responsible for establishing and managing strategic partnerships, fostering innovation and mobilizing resources in addition to mitigating risks in these areas, in support of WFP's mandate. It engages with governments, the private sector, international financial institutions and academic institutions to secure financial and in-kind contributions, leverage technical expertise and engage in collaborative initiatives that enhance food security. It plays a critical role in advocacy and partner engagement, ensuring sustainable funding for WFP's programmes. It also oversees innovation and digital transformation, identifying, developing and scaling up solutions designed to improve WFP's operational effectiveness.
 - **Chief Financial Officer Division** is responsible for overseeing resource management and has authority over financial policy design and implementation. The Chief Financial Officer engages with the Board, the United Nations Finance and Budget Network, and the oversight and advisory bodies. The division is in charge of effective resource planning, allocation and utilization, and oversees the full financial cycle, from corporate planning, budgeting and performance, and recording of accounting

transactions and payments, to financial performance reporting. The Chief Financial Officer also oversees strategic financing and financial monitoring.

- **Office of the Chief of Staff** provides direct support to the Executive Director, including overseeing of the Office of the Executive Director and the Communications and Media Office, while working across all levels of the organization to ensure that the Executive Director's strategic vision for the organization is implemented. The Office of the Chief of Staff also includes the following:
 - The Global Privacy Office (GPO), which is an independent office that is delegated as the main source of advice and guidance for data protection and privacy matters internally and externally. The GPO is the primary point of contact inside WFP and for external stakeholders in relation to all personal data protection and privacy matters. The GPO's mission is to define and implement a comprehensive data protection and privacy programme applicable to the processing of personal data across WFP, with the aim of protecting not only the organization at large but also the rights and freedoms of individuals whose data WFP processes.
 - The Protection from SEA Unit, which strives to prevent and protect beneficiaries from SEA through a victim/survivor-centred approach. It focuses on addressing the root causes of SEA, fostering safer environments for staff and beneficiaries, and actively mitigating SEA risks through targeted interventions. Prevention of and response to SEA is a responsibility of WFP country directors.

Certain functions, including the Risk Management Division, Office of the Ombudsperson and Mediation Services, and the Ethics Office are fully second line in nature, dedicated to developing and maintaining frameworks, providing advisory support and conducting various oversight activities. In contrast, the other functional divisions and departments listed above have hybrid roles that encompass both first- and second-line responsibilities. These include issuing policies, offering guidance, setting normative frameworks and performing oversight activities, while simultaneously executing operational duties. This dual-role structure necessitates clear governance to ensure effective risk management, avoid conflicts of interest and minimize duplication of effort.

- **Legal Office** protects WFP's legal interests, promotes adherence with applicable norms and provides transactional and dispute-resolution support.
- **Ethics Office** operates as an independent office. It is mandated to nurture a culture of ethics and accountability and support WFP employees in performing their functions in accordance with the WFP's values and code of conduct, as well as the standards and principles set out in the Charter of the United Nations, the Standards of Conduct for the International Civil Service, and other relevant policies and practice. By setting standards and policies on ethical issues and standards of conduct, the office promotes integrity and accountability in order to enhance trust in and the credibility of WFP.
- **Office of the Ombudsperson and Mediation Services** is an independent office that provides informal conflict resolution services. The Ombudsperson also identifies overarching and systemic issues, provides upward feedback and makes recommendations regarding policies, procedures and practices in order to promote positive change within the organization.

- **Risk Management Division** sets policies and oversees corporate-wide risk assessment, internal control systems and fraud risk assessment and mitigation, under the leadership of the Chief Risk Officer.¹⁰ Positioned as a second-line management oversight function, the division operates through three core roles: monitoring, advising and supporting. It is structured around four strategic pillars: ERM to strengthen policies and frameworks; oversight assurance and internal controls to enhance programme and financial assurance; AFAC measures to uphold ethical standards and trust; and organizational resilience, which emphasizes business continuity, incident response and crisis management. The risk management cycle includes "responding" as a critical element, alongside identifying, assessing, mitigating and monitoring risks, to ensure readiness when risks materialize as incidents.
45. It is important to view the roles of the first and second lines as interacting rather than separate. These lines have a fluid relationship, which supports management in achieving organizational objectives.

Third-line roles

46. The third-line roles are provided by dedicated oversight offices. Oversight in the three lines model is organized institutionally through: (a) independent internal oversight (OIG¹¹ and Office of Evaluation (OEV)); and (b) independent external oversight (External Auditor and the JIU). Their activities include the following:
- taking measures to ensure that all WFP programme activities and organizational units are subject to independent oversight in accordance with professional standards and best practices;
 - communicating the results of independent oversight work to the relevant parties with prescribed regularity, exercising mutual accountability in performing their roles; and
 - identifying action to be taken by management to implement oversight recommendations.

Independent internal oversight

47. The third-line independent internal bodies provide assurance to the Board and the Executive Director concerning the effectiveness of organizational governance and the management of risk and internal controls.

Inspector General and Oversight Office

48. OIG was established pursuant to Financial Regulation 12.1.¹² The Inspector General's tenure is a four-year term, renewable once, without the possibility of further employment within WFP at the end of the final term. The Executive Director takes all decisions regarding the appointment, renewal, non-renewal or dismissal of the Inspector General on the advice of the IOAC and with prior consent of the Board. OIG reports to the Executive Director and provides assurance on governance, policy, risk, resources and operational and accountability issues. OIG also provides assurance to the Board through the annual report of the Inspector General.
49. The roles and responsibilities of OIG are set forth in the Charter of the Office of the Inspector General, which is approved by the Executive Director and provided to the Board for information. The charter was last updated in November 2019 to strengthen the

¹⁰ First established in March 2018.

¹¹ [Inspector General and Oversight Office](#).

¹² "The Executive Director shall establish internal controls, including internal audit and investigation, to ensure the effective and efficient use of the resources of WFP and the safeguarding of its assets".

independence of OIG and the escalation of important matters to the IOAC and the Board. It provides OIG with the sole authority to investigate allegations of wrongdoing. OIG's mission includes providing WFP's stakeholders with assurance on the adequacy and effectiveness of WFP's governance, risk management and control processes. To that effect, the Inspector General is responsible for expressing an annual assurance opinion to the Executive Director on the adequacy and effectiveness of governance, risk management and control processes in achieving WFP's objectives.

50. Oversight activities carried out by OIG employees are performed in accordance with the Institute of Internal Auditors' mandatory guidance (including the Definition of Internal Auditing, the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing), the Uniform Principles and Guidelines for Investigations adopted by the Conference of International Investigators, the OIG Charter and OIG policies, practices and procedures.¹³
51. The Institute of Internal Auditors Practice Advisory 2050-C establishes that internal auditors may rely on the work of other internal or external assurance providers in providing governance, risk management and control assurance to the Board in order to, for example, leverage specialized knowledge or efficiently enhance risk coverage.
52. For all OIG reports subject to disclosure, where disclosure would be inappropriate for reasons of confidentiality, or where it could place in jeopardy the safety and security of any individual or run the risk of violating the due process rights of individuals, a report may be redacted or withheld, at the discretion of the Inspector General. Reasons for redacting or withholding a report will be disclosed on the public website or to the permanent representatives, as applicable.
 - **Annual report of the Inspector General.** Article VI.2 (b) (viii) of the General Regulations requires the Inspector General to submit an annual report to the Board. The report includes a summary of significant oversight findings resulting from its assurance work, the implementation status of recommendations, and confirmation of the organizational independence of OIG activities. That report includes the elements of the assurance opinion provided to the Executive Director, with a list of audits performed during the year. The document is available to the public on the Executive Board website.
 - **Internal audit reports.** In line with the revised policy for the disclosure of oversight reports issued by OIG¹⁴ approved by the Board in June 2021, internal audit and inspection reports are posted on the WFP website one month after their submission to the Executive Director. Effective January 2013, management comments are publicly posted alongside each report on the website, which allows permanent representatives accredited to WFP to request various OIG reports (e.g., investigations). OIG has also provided quarterly updates to the Board since 2017.
 - **Inspection reports and proactive integrity review reports.** Permanent representatives accredited to WFP have access to the annual assurance workplan, quarterly activity reports, proactive integrity review reports, inspection reports and consolidated insights from past audit reports through the restricted portal of the Executive Board website.

¹³ "Revised Charter of the Office of the Inspector General" (WFP/EB.2/2019/4-B/1).

¹⁴ "Revised Policy for disclosure of oversight reports issued by the Office of the Inspector General" (WFP/EB.A/2021/5-C/1).

- **Investigation reports.** Investigation reports are available to permanent representatives accredited to WFP upon request, including special purpose review reports of contracted third parties and investigation reports conducted by entities other than WFP, provided that written permission to disclose these reports has been obtained from the relevant parties involved in the reviews or investigations. Additionally, permanent representatives may request investigation reports that substantiate actual or attempted violations of the AFAC policy, along with related management implication letters or other fraud-related lessons learned that describe internal control weaknesses identified during the conduct of such work.

Office of Evaluation

53. The Director of Evaluation, appointed by the Executive Director subject to approval by the Board, is a professionally competent evaluator with no conflict of interest. The Director of Evaluation heads an independent evaluation function within the WFP secretariat, combining administrative reporting to the Executive Director and accountability to the Board. The evaluation function is based on the United Nations Evaluation Group evaluation principles of independence, credibility and utility,¹⁵ and it is governed by the WFP evaluation policy, of which the latest iteration was endorsed by the Board in 2022. The updated policy reaffirms WFP's commitment to benefiting fully from evaluation in its performance management, accountability and learning systems and to complying with United Nations evaluation principles, norms and standards.
54. The policy is accompanied by the corporate evaluation strategy, which describes all the elements and workstreams necessary for the phased implementation of the evaluation policy, as well as an updated evaluation charter, which sets out the institutional arrangements and associated authorities for the operationalization of the evaluation policy and of the corporate evaluation strategy. The latter addresses how evaluation findings are integrated into WFP's policies, strategies and programmes.
55. The Director of Evaluation is responsible for leading the implementation of the evaluation policy. Through OEV, the director provides leadership, standard-setting and oversight of WFP's entire evaluation function, comprising centralized evaluations (commissioned and managed by OEV and presented to the Board), demand-led decentralized evaluations (commissioned and managed by country offices and headquarters divisions other than OEV) and impact evaluations (managed by OEV at the request of country offices). OEV has issued guidance on decentralized evaluations, a helpdesk and mandatory quality assurance support at the draft terms of reference, inception report and evaluation report stages. The Director of Evaluation is also accountable for ensuring the quality, credibility and utility of all evaluations.
56. As stipulated in the WFP evaluation policy,¹⁶ centralized evaluations are commissioned and managed by OEV and presented to the Board for consideration. They focus on corporate strategies and policies, global programmes, strategic issues and themes, corporate emergencies and CSPs. WFP prepares management responses to evaluation reports, which are presented to the Board alongside the reports and submits an annual update on the implementation of evaluation recommendations in the form of an annex in the annual evaluation report. The evaluation reports, management responses and updates on implementation of recommendations are available to the public on the Executive Board website.

¹⁵ See United Nations Evaluation Group. 2016. [Norms and Standards for Evaluation](#).

¹⁶ WFP. 2022. [WFP evaluation policy 2022](#).

- **Annual evaluation report.** The annual evaluation report is prepared by the Director of Evaluation in line with the WFP evaluation policy.¹⁷ The report is the primary instrument for summarizing insights from all the centralized evaluations completed in the respective year, as well as for reporting on the overall performance of WFP's function, measuring progress towards the outcomes set out in the evaluation policy and reporting on evaluation coverage, quality and resourcing. The Secretariat prepares a management response to the annual evaluation report, and the two documents are presented together to the Board.

57. All centralized and decentralized evaluation reports along with their management responses, impact evaluations, the report on the implementation status of recommendations and the annual evaluation report (including the associated management response) are published on WFP's website. Summary reports of centralized evaluations and their management responses are also available on the Executive Board website.

Independent External Oversight

58. The Institute of Internal Auditors notes that external parties that are not formally part of an organization's three lines may, when coordinated effectively, provide additional lines. WFP has developed mature follow-up and reporting processes for External Audit and JIU recommendations and therefore considers that the entities serve as additional lines of oversight.

External Audit

59. The WFP External Auditor is appointed by and reports to the Board. Section XIV and the annex of the Financial Regulations set out the terms of reference and responsibilities of the External Auditor: "The External Auditor shall perform such audit of the accounts of WFP, including all trust funds and special accounts, as deemed necessary in order to satisfy himself or herself [...] (d) that the internal controls, including the internal audit, are adequate in the light of the extent of reliance placed thereon." The Board may request the External Auditor to perform specific examinations and issue separate reports thereon. The External Auditor is solely responsible for the audit.

60. Financial Regulation 14.9 establishes the single audit principle, which provides that external audits will be conducted exclusively by the External Auditor appointed by the Board. For the purpose of making a local or special examination or of effecting economies of audit cost, the External Auditor may engage the services of national Auditors-General or of persons or firms that are, in the opinion of the External Auditor, technically qualified.

- **Reports of the External Auditor.** Financial Regulation 14.8 stipulates that the External Auditor issue a report on the audit of the financial statements and relevant schedules relating to the accounts of the financial period. In addition, Financial Regulation 14.6 states that the External Auditor issues reports on specific examinations as requested by the Board.
- Since 2024, the External Auditor has issued a comprehensive report summarizing the high-level findings contained in management letters stemming from the field audit in addition to insights into cross-cutting issues and statistics on the implementation rate of outstanding recommendations from field audits. The report is presented annually to the Board at its second regular session.

¹⁷ Ibid.

- The reports of the External Auditor, which include management responses to the recommendations and a report on the implementation status of recommendations, are available to the public on the Executive Board website.

Joint Inspection Unit

61. The JIU is an independent external oversight body of the United Nations system that conducts system-wide evaluations, inspections and investigations. The JIU works with 28 participating organizations that have adopted its statutes. Its reports are submitted to the General Assembly and to the executive heads of participating organizations for transmission to their governing bodies.
62. In line with Article 11 of the [JIU Statute](#), the JIU issues reports, notes and confidential letters. In recent years, the JIU has also issued management letters, which are issued to the executive heads and made available to the public on the JIU website. Reports contain recommendations and are addressed to executive heads for transmission to the competent legislative organs of the organizations concerned, along with the executive head's comments thereon. Notes and confidential letters are issued to executive heads for use as they decide. JIU reports, notes and management letters are available on the JIU public website.¹⁸
63. WFP has established procedures to ensure that JIU recommendations are addressed expeditiously. In 2024, the JIU issued a report on the review of consideration and action taken on its reports and recommendations by participating organizations.¹⁹ The review highlighted several best practices and placed WFP among top performers on JIU matters. WFP adheres to JIU-recommended best practices, such as the establishment of a JIU focal point function with direct reporting to executive management, follow-up on recommendations until full implementation, and the inclusion of links to JIU reports and Chief Executives Board comments on them in annual reporting to the Board.
64. The JIU also found that WFP is the only participating organization that engages directly with the governing body membership to prepare responses to recommendations sent for action by its legislative body. The WFP Executive Board Bureau established a working group in 2011 composed of the Bureau alternates to consider JIU recommendations for Board action. WFP provides draft Board responses to outstanding recommendations for consideration by the working group. The alternates agree on responses, which are formally endorsed by the Board through its decision on the associated Board document.

¹⁸ Joint Inspection Unit of the United Nations.

¹⁹ Joint Inspection Unit. 2024. *Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations* (JIU/REP/2024/2).

Acronyms

ACABQ	Advisory Committee on Administrative and Budgetary Questions
AFAC	anti-fraud and anti-corruption
CRF	corporate results framework
CSP	country strategic plan
ECOSOC	United Nations Economic and Social Council
ERM	enterprise risk management
FAO	Food and Agriculture Organization of the United Nations
GPO	Global Privacy Office
IASC	Inter-Agency Standing Committee
IOAC	Independent Oversight Advisory Committee
JIU	Joint Inspection Unit of the United Nations system
KPI	key performance indicator
OEV	Office of Evaluation
OIG	Inspector General and Oversight Office
QCPR	quadrennial comprehensive policy review
RMD	Risk Management Division
SDG	Sustainable Development Goal
SEA	sexual exploitation and abuse
UN-SWAP 3.0	United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women
UNCAC	United Nations Convention Against Corruption
UNCT	United Nations Country Teams
UNSDCF	United Nations sustainable development cooperation framework
UNSMS	United Nations Security Management System