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برنامج الأغذية العالمي

Executive Board

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Oversight functions

For decision

Executive Board documents are available on WFP's website (<https://executiveboard.wfp.org>).

Reports by the Joint Inspection Unit relevant to the work of WFP

Draft decision*

The Board takes note of the information and recommendations in the document entitled "Reports by the Joint Inspection Unit relevant to the work of WFP" (WFP/EB.1/2025/7-C/Rev.1) and endorses the responses to the Joint Inspection Unit's recommendations to the legislative bodies included in the annexes to the document which focus on efficiency, transparency, and accountability, taking also into account the considerations raised by the Board during its discussion.

* This is a draft decision. For the final decision adopted by the Board, please refer to the decisions and recommendations document issued at the end of the session.

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The Joint Inspection Unit

1. The Joint Inspection Unit (JIU), established by United Nations General Assembly resolution 2150 (XXI) in 1966, is an independent external oversight body of the United Nations system mandated to conduct evaluations, inspections and investigations system-wide. The JIU is composed of 11 inspectors whose aim is to help improve management and methods, promote greater coordination among United Nations organizations, and determine whether activities undertaken by participating organizations are carried out in the most economical manner.
2. The JIU's participating organizations are the United Nations and its affiliated bodies and specialized agencies. WFP is a participating organization through its constitutional ties to the United Nations and the Food and Agriculture Organization of the United Nations (FAO). Relevant JIU reports are addressed to the Executive Director for transmission to the WFP Executive Board.

JIU reports for WFP action

3. In the 2024 reporting period,¹ the JIU issued four reports that require WFP action, which may be found on the JIU [website](#) in Arabic, Chinese, English, French, Russian and Spanish and via the hyperlinks in annex IV.
4. The following JIU reports include new recommendations for WFP action:
 - i) 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);
 - ii) Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations (JIU/REP/2023/9);
 - iii) Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations (JIU/REP/2023/8); and
 - iv) Flexible working arrangements in United Nations system organizations (JIU/REP/2023/6).
5. Annex I outlines the 20 new recommendations from JIU reports with recommendations for WFP action issued since the last report to the Board, and WFP's responses and follow-up actions.² The recommendations include three for action by the legislative body, received in the 2024 reporting cycle, and responses suggested by the Secretariat. The alternates of the Executive Board Bureau reviewed these suggested responses, which were subsequently reviewed by the Bureau at its meeting on 17 December 2024.
6. Annex II updates the status of nine recommendations from reports previously submitted to the Board.
7. Annex III provides links to JIU reports discussed in this document and the associated comments of the United Nations System Chief Executives Board for Coordination (CEB).
8. Follow-up has resulted in the closure of 16 recommendations in 2024 (see table 1).

¹ Reports received by 7 October 2024.

² "Reports by the Joint Inspection Unit relevant to the work of WFP" (WFP/EB.1/2024/8-B*).

TABLE 1: STATUS OF JIU RECOMMENDATIONS AT THE 2025 FIRST REGULAR SESSION					
Year report published	Report subject	Outstanding at 2024 first regular session	New	Closed	Outstanding at 2025 first regular session
2022	Ethics function	1	0	1	0
2023	Accountability frameworks	3	0	0	3
	Internal pre-tribunal stage appeal mechanisms	4	0	0	4
	Preventing and addressing racism and racial discrimination	1	0	0	1
2024	Acceptance and implementation of JIU recommendations	0	4	4	0
	Health insurance schemes	0	3	1	2
	Non-staff personnel and related contractual modalities	0	7	7	0
	Flexible working arrangements	0	6	3	3
Total		9	20	16	13

ANNEX I

ANNEX I: JIU RECOMMENDATIONS RECEIVED SINCE THE LAST REPORT TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
2024/2 Rec 2	Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations	The legislative organs and governing bodies of United Nations system organizations should, by the end of 2025, re-examine their processes for the consideration of JIU reports and recommendations, including their decision-making thereon and the monitoring of the implementation of JIU recommendations from previous years, by taking into account the good practice examples identified in the present report, as appropriate.	Accepted	Implemented	Closed	<p>Focal point: Risk Management Division (RMD)</p> <p>The process through which WFP's Board considers JIU reports and recommendations is aligned with the best practices outlined in the JIU report.</p> <p>Consistent with WFP's response to recommendations 1, 2 and 5 of JIU/REP/2017/5, which were noted by the Board in the "Reports by the Joint Inspection Unit relevant to the work of WFP" (WFP/EB.1/2018/8-B) at its first regular session in 2018, WFP continues to</p> <ul style="list-style-type: none"> maintain a standing item on the consideration of JIU reports on the agenda of the Board's first regular session each year; and present the "Reports by the Joint Inspection Unit relevant to the work of WFP" document to the Board for consideration each year. The document includes new JIU recommendations, updates on recommendations from previous reporting periods, their level of acceptance by management and the status of their implementation. <p>This process was formalized through the "Report on the Development of a Follow-Up System for Joint Inspection Unit Reports" (WFP/EB.2/2002/8-A) and the corrigendum to that report (WFP/EB.2/2002/8-A/Corr.1/Rev.1), which were approved by the Board in 2002. Continuous enhancements have been made and are documented in RMD's standard operating procedures for the preparation of the annual report on JIU reports relevant to the work of WFP. In its report on the review of the consideration of and action taken on the reports and</p>

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						<p>recommendations of the Joint Inspection Unit by United Nations system organizations in 2024, the JIU considers WFP to be the most advanced United Nations organization in terms of the information and level of detail provided in its standard operating procedures for the dissemination and handling of JIU reports.</p> <p>The Secretariat drafts suggested responses to new JIU recommendations for the Board, which are reviewed by the Executive Board Bureau alternates working group on JIU matters before being formalized by the Bureau. The Board takes note of the information and recommendations in the JIU report and endorses the suggested responses to the recommendations directed to legislative bodies. The JIU has described this process as good practice and a model for other organizations.</p> <p>Additional best practices that WFP has put in place include the following:</p> <ul style="list-style-type: none"> • providing the full text of recommendations for WFP action and hyperlinks to all the relevant JIU reports and related CEB responses in the document on reports by the JIU relevant to the work of WFP and • presenting the Board with an annual update on the status of implementation of JIU recommendations until their full closure. Since the 2023 JIU reporting cycle, RMD has required focal points to confirm that the full implementation of recommendations submitted for closure has been verified and approved by the head of the department, division or office concerned. <p>In addition, since June 2023, the WFP Executive Board Secretariat has shared the JIU reports and notes with the Bureau as soon as they are</p>

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						published, for subsequent dissemination to the Board's electoral lists. Since September 2023, a dedicated briefing on the JIU web-based tracking system (WBTS) has been included in the induction session for new Board members and observers, enabling them to use the WBTS to examine the status of JIU reviews and the acceptance and implementation of the related recommendations. WFP linked RMD's dashboards for tracking oversight recommendations ³ to the restricted website of the Board in December 2024. This provides Board members with streamlined access to oversight data, facilitating informed decision-making and enhancing transparency.
2024/2 Rec 3	Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations	The executive heads of United Nations system organizations should take individual or collective action, in consultation with the executive heads of other CEB member organizations, preferably within the framework of the CEB inter-agency coordination mechanisms, to revise the current CEB terminology relating to JIU recommendations by the end of 2025, with the aim of making it compatible with the criteria used by JIU so that factually correct information on the acceptance of JIU recommendations, based on the comments of CEB entities, is provided in the Secretary-General's notes on JIU reports.	Partially accepted		Closed	Focal point: RMD WFP recognizes the importance of establishing standard terminology to guide the classification of JIU recommendation acceptance. However, WFP supports the continued use of the CEB category of "partially support" in cases where the underlying observation of the recommendation is valid but certain elements of the suggested actions are not fully relevant to or feasible for WFP. This may occur for a variety of reasons, such as a lack of capacity and resources for implementing certain parts of a recommendation, a misalignment with the operational environment and mandate of WFP or the unfeasibility of the proposed timeline for implementing the recommendation, or when the approval of the governing body is needed owing to resource implications.

³ In addition to a dashboard on JIU recommendations, the Board members will also have access to dashboards on recommendations from the External Auditor and the centralized evaluations of the Office of Evaluation.

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						<p>In addition, WFP notes that this recommendation is already partly addressed in a guidance note issued by the CEB on the CEB questionnaire used to gather organizations' initial reactions to JIU reports. The guidance note provides the rationale for commenting on JIU reports through the questionnaire and is used by managers in the participating organizations, including when responding to requests from the CEB Secretariat. Developed collaboratively by the CEB and participating organizations, the guidance note outlines how the process for gathering inter-agency comments differs from the JIU's mechanisms for tracking individual organizations' positions on the acceptance and implementation of JIU recommendations through the WBTS. WFP will contribute to any inter-agency initiative resulting from this recommendation.</p>
2024/2 Rec 5	Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations	The executive heads of United Nations system organizations who have not yet done so should, with immediate effect and on a continuing basis, provide detailed comments and appropriate information, as well as supporting evidence on the implementation of accepted recommendations in the JIU web-based tracking system so as to allow the monitoring of their full implementation.	Accepted	Implemented	Closed	<p>Focal point: RMD</p> <p>WFP continues to implement detailed standard operating procedures for updating the acceptance and implementation status of JIU recommendations in the WBTS after each first regular session of the Board, at which the Board considers management's responses to the recommendations addressed to the Executive Director and endorses its own responses to the recommendations addressed to legislative bodies.</p>

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2024/2 Rec 6	Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations	The executive heads of United Nations system organizations should, with immediate effect and on a continuing basis, ensure that detailed information and justification are provided in the JIU web-based tracking system for all JIU recommendations that are marked as “not accepted” or “not relevant”, and include this information in their periodic reporting to their legislative organs and governing bodies.	Accepted	Implemented	Closed	<p>Focal point: RMD</p> <p>WFP welcomes the recommendation and notes that all the responses to the recommendations in the JIU annual report that have been considered or endorsed by the Board are included in the WBTS. Recommendations tagged as “not accepted” are presented with the reasons for not accepting them.</p> <p>While WFP does not often use the “not relevant” classification in WBTS, a recommendation is considered not relevant when the underlying observation or suggested action does not reflect the specific needs, preferences or operational environment of WFP and does not address the current situation or provide a suitable solution or suggestion.</p> <p>In the JIU annual report presented to the Board at the first regular session each year, WFP refers to three levels of acceptance of a recommendation: “accepted”, “partially accepted” and “not accepted”.</p>
2023/9 Rec 1	Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations	The executive heads of United Nations system organizations administering a health insurance plan should ensure that, by the end of 2026, arrangements are made for the representation of all groups of plan members, including locally recruited staff in the field and retirees, in their health insurance plan management, oversight or advisory committee.	Accepted	Implemented	Closed	<p>Focal points: Wellness Service (WEL) and Human Resources Division (HRM)</p> <p>The health insurance board is the advisory body that reviews and provides WFP’s management with recommendations on operational, financial, actuarial and similar technical issues concerning health insurance schemes. It also serves as a forum for formal consultation through its regular meetings.</p> <p>In August 2024, WFP issued an Executive Director’s circular on the leadership’s participation in internal committees (OED2024/007), which details the structure and names of the committees in which WFP’s leadership participates and that have been put in place following the recent reorganization of</p>

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						WFP's organizational structure; their overarching objectives; and their revised membership and respective secretariats. The circular expanded the composition of the health insurance board by adding designated regional directors and country directors to the existing membership, which comprises the directors of relevant global technical functions such as HRM, RMD and the Chief Financial Officer Division. In addition, retirees and internationally and locally recruited employees at global headquarters and in the field are represented on the health insurance board through the staff representative body.
2023/9 Rec 2	Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations	The executive heads of United Nations system organizations who have not yet done so should, by the end of 2026, explore discontinuing the practice of subsidizing premiums for secondary dependent family members, non-dependent family members and unrelated household members, and the practice of mutualizing their risks with those of primary members.	Accepted	In progress	Open	<p>Focal points: WEL and HRM</p> <p>The administrative rules establishing the cost-sharing arrangements for the premium contributions payable by participants and by WFP will be reviewed by the end of 2026 with a view to discontinuing any subsidies for employees' secondary dependants and unrelated household members.</p> <p>WFP will also explore sustainable options for limiting the mutualization of the risks of secondary dependants and non-dependent family members with those of primary members, while continuing to allow access to adequate insurance coverage on a voluntary basis for eligible non-dependent family members.</p>

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2023/9 Rec 5	Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations	By the end of 2026, the executive heads of United Nations system organizations who have not yet done so should ensure that the highest level of protection is given to all beneficiaries' health insurance-related data, including medical reports, prescriptions, tests and reimbursed amounts, and that the disclosure, transmission, processing and storage of health insurance-related personal data be subject to the written consent of the person concerned and any possible exception be unequivocally spelled out in relevant policies.	Accepted	In progress	Open	<p>Focal points: WEL, with support from WFP Global Privacy Office</p> <p>All WFP health insurance plans are administered by an externally contracted third-party administrator (TPA). The medical bills, reports, prescriptions, test results and other clinical information required for the purposes of processing claims and delivering services are therefore submitted directly to the TPA by the insured participant or their healthcare provider, without WFP having access to such information.</p> <p>Currently, the policy contract between WFP and its insurance TPA includes personal data protection clauses governed by the United Nations personal data protection and privacy principles adopted by the United Nations High-Level Committee on Management on 11 October 2018, applicable resolutions of the United Nations General Assembly, any applicable General Regulations and General Rules of WFP, and any regulations applicable to the TPA.</p> <p>WFP will continue to ensure that the highest level of data protection is applied to all the health-related data it processes, through implementation of the data protection and privacy framework that was adopted in March 2024 and in compliance with the timeline outlined in the recommendation.</p>

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2023/8 Rec 1	Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	The executive heads of the United Nations system organizations who have not already done so should adopt, by the end of 2025, the term “affiliate personnel” as the common system-wide nomenclature for referring to all categories of contract holders who are not considered staff, and include the term in their relevant policy documents by the end of 2027.	Accepted	Implemented	Closed	Focal point: HRM Under the WFP staffing framework introduced in September 2021, WFP adopted the terms “affiliate employees” or “affiliate workforce” from the common system-wide nomenclature for referring to all categories of contract holders who are not considered staff. The staffing framework has been codified in an Executive Director’s circular (OED2021/017).
2023/8 Rec 2	Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	The executive heads of the United Nations system organizations should, by the end of 2025, adopt the following as a common system-wide definition of all categories of contract holders who are not considered staff: “Any individual engaged by a United Nations system organization to perform work or services for a limited period of time or for a period of time tied to a specific project, and whose contractual relationship is not governed by a letter of appointment subject to the staff regulations and rules of the respective organization.”	Accepted		Closed	Focal point: HRM WFP welcomes this recommendation and notes that the Executive Director’s circular on the WFP staffing framework (OED2021/017) defines affiliate employees as those whose terms and conditions of employment are governed by their contracts and relevant sections of the WFP human resources manual and who deliver temporary services on a strictly time-limited basis, including to cover staff absences or to provide specific technical expertise that is not available within WFP. WFP will support any inter-agency initiative resulting from this recommendation.

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2023/8 Rec 3	Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	The executive heads of the United Nations system organizations should conduct periodic reviews of their non-staff contractual modalities with a view to identifying critical positions of a continuous nature for the possible establishment of staff positions, funds permitting.	Accepted	Implemented	Closed	Focal point: HRM As highlighted in the report, WFP has conducted a comprehensive review of existing contract modalities, which led to the development and issuance of the WFP staffing framework in 2021. The staffing framework sets clear definitions and parameters for the use of non-staff contracts, including time limitations – for example, positions of a continuous nature or that continue for more than four years must be regularized as fixed-term posts. All managers are expected to adhere to the requirements of the staffing framework, which is supported by a corporate key performance indicator and a monitoring dashboard. Current strategic workforce planning efforts within WFP also help to identify staff and affiliate staff requirements.
2023/8 Rec 4	Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	Taking into consideration the employment relationship principle, the executive heads of the United Nations system organizations should, by the end of 2026, develop social benefit policies or schemes applicable to non-staff personnel performing functions of a continuous nature, with clear guidelines for their implementation.	Accepted		Closed	Focal point: HRM Paragraph 150 of the JIU report notes that this recommendation is directed to organizations whose business model requires non-staff personnel to perform functions of a continuous nature. According to WFP's staffing framework, non-staff personnel should not perform functions of a continuous nature. This recommendation is therefore deemed not applicable to WFP.

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2023/8 Rec 5	Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	The legislative and/or governing bodies of the United Nations system organizations should request the executive heads who have not yet done so to include in their reports on human resources relevant data and information on the use of non-staff personnel, such as the number of non-staff personnel, years of service, location of employment, nationality and gender.	Accepted		Closed	<p>Focal point: HRM</p> <p>WFP takes note of the recommendation and will provide relevant data and information on the use of non-staff personnel as and when required, through the relevant bodies and mechanisms.</p> <p>WFP reports on all employee categories and on the representation of women, including among non-staff personnel, and tracks the ratio of short-term to fixed-term employees in the annual performance report submitted to the Board for approval at its annual session each year. On request, WFP can provide additional information through, for example, reports for donors, which can include an overview of employees of the donor nationality along with information on their gender, staff or non-staff categories and locations.</p>
2023/8 Rec 6	Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	The executive heads of the United Nations system organization who are not already doing so should include non-staff personnel in their regular workforce assessments so as to determine the effectiveness and efficiency of their policies and practices relating to the use of non-staff personnel.	Accepted	Implemented	Closed	<p>Focal point: HRM</p> <p>WFP uses a corporate monitoring tool to track the implementation of its staffing framework and to help ensure the proper use of non-staff personnel. WFP also conducts regular workforce assessments, strategic workforce planning and organizational alignment exercises that examine the use of non-staff personnel in terms of compliance with human resource policies. These efforts are supported by the strategic workforce planning branch and a dedicated team that manages consultants' contracts.</p>

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2023/8 Rec 7	Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	Taking into consideration the various organizational mandates and the diversity of non-staff contracts, as well as the diverse operational environments, the executive heads of the United Nations system organizations, in their capacity as members of the United Nations System Chief Executives Board for Coordination (CEB), should request the Human Resources Network of the High-level Committee on Management to review and set minimum standards and principles for non-staff contractual modalities commonly used by the United Nations system organizations, with a view to enhancing system-wide coherence and harmonization by the end of 2028.	Accepted		Closed	Focal point: HRM WFP welcomes the recommendation and would support any inter-agency initiative resulting from it, including the development of minimum standards and principles by the Human Resources Network of the High-level Committee on Management.
2023/6 Rec 1	Flexible working arrangements in United Nations system organizations	The executive heads of the United Nations system organizations who have not yet done so should ensure, at the earliest opportunity or in the context of established internal policy review processes, that a generic definition of flexible working arrangements is included in their organization's policy guidance, in order to clearly establish the scope of the policy and differentiate the arrangements from other forms of flexible work.	Accepted	In progress	Open	Focal point: HRM The various flexible working arrangements available to employees are identified in WFP's human resource policy framework, but flexible working arrangements are not specifically defined. WFP takes note of the recommendation and the guidance provided in the report and will include a definition of flexible working arrangements that clarifies the scope of the policy and differentiates flexible working arrangements from other forms of flexible work, by the end of the second quarter of 2025.

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2023/6 Rec 2	Flexible working arrangements in United Nations system organizations	The executive heads of the United Nations system organizations should develop, by the end of 2026, methods to measure the impact of the assumed benefits and the unintended consequences of flexible working arrangements, including the effects of prolonged teleworking modalities, to ensure that the arrangements in place are in the best interests of the personnel and the organization.	Accepted	In progress	Open	<p>Focal points: Workplace and Management Front Office Division (WMO) and WEL, with support from HRM and Management Services Division</p> <p>WFP takes note of the recommendation and will, by the fourth quarter of 2026, review and refine the methodology used in the “new ways of working” survey so that it facilitates measurement of the benefits and unintended consequences of flexible working arrangements, helping to ensure that the balance of arrangements in place serves both employees and the organization. To ensure the fulfilment of WFP’s duty of care to all employees and facilitate advance planning, WFP has extended its current working arrangements in locations that have adopted the hybrid working model until the third quarter of 2025.</p>
2023/6 Rec 3	Flexible working arrangements in United Nations system organizations	The executive heads of the United Nations system organizations should integrate flexible working arrangement considerations into the next iteration of their organization’s human resources management strategy, in order to ensure a strategic approach to flexible working arrangements.	Accepted	Implemented	Closed	<p>Focal point: HRM</p> <p>As referenced in the JIU report, flexible working arrangements are already taken into consideration in WFP’s human resources strategy for 2021–2025, through the rollout of creative and flexible working arrangements that facilitate new ways of working supported by technology.</p>

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2023/6 Rec 4	Flexible working arrangements in United Nations system organizations	The legislative organs and governing bodies of the United Nations system organizations should request, by the end of 2025, that the executive heads provide, as part of reporting on human resources management, periodic updates on the implementation of flexible working arrangements and teleworking policies, including statistical data, disaggregated by gender and other relevant dimensions, with a view to ensuring data-driven and evidence-based decision-making on flexible working arrangements management.	Accepted		Closed	Focal point: HRM WFP notes that the new human capital management system, Workday HCM, which was launched in July 2024, supports the reporting and analysis of data on the use of telecommuting. WFP will provide periodic updates on the implementation of flexible working arrangements and teleworking policies, as and when required by the Board as part of its meeting schedule.
2023/6 Rec 5	Flexible working arrangements in United Nations system organizations	The executive heads of the United Nations system organizations who have not yet done so should ensure, by 2025, that a quantifiable definition of “commuting distance” is included in their organization’s policy guidance on flexible working arrangements, for headquarters and field duty stations, in order to improve compliance with the exigencies of service provision. The executive heads should ensure that the commuting distance for field duty stations is established and reviewed, as appropriate, in close cooperation with all United Nations system entities physically present at the country level, under the auspices of the resident coordinators.	Accepted	In progress	Open	Focal point: HRM In its legal framework for human resources, WFP will include a measurable definition of commuting distance defined in kilometres, time required to cover the distance, or a combination of the two, while avoiding any undesirable impact on other human resources policies and practices, such as the recruitment of local employees, the application of settling-in grants, etc. WFP will explore the feasibility of introducing a single definition of commuting distance that can be applied to all duty stations, rather than establishing a specific distance for each duty station. Action will be taken by the end of the second quarter of 2025.

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2023/6 Rec 6	Flexible working arrangements in United Nations system organizations	The executive heads of the United Nations system organizations who have not yet done so should review, by 2025, the management systems and tools related to data collection and analysis of flexible working arrangements and ensure that they are upgraded as necessary and fit for purpose, in order to support data-driven and effective management of flexible working arrangements.	Accepted	Implemented	Closed	Focal point: HRM WFP's new human capital management system, Workday HCM, supports the reporting and analysis of data on the use of telecommuting (see recommendation 4).

* Column 4 acceptance categories: accepted, partially accepted, not accepted.

** Column 5 implementation categories: in progress, implemented. Field left blank if implementation depends on the action of an entity other than WFP or if further action is not planned.

*** Column 6 status categories: open, closed.

ANNEX II

ANNEX II: UPDATED STATUS OF JIU RECOMMENDATIONS PREVIOUSLY REPORTED TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
2023/3 Rec 1	Review of accountability frameworks in the United Nations system organizations	The legislative organs and/or governing bodies of the United Nations system organizations should request their executive heads to assess their organization's accountability framework against the updated JIU reference accountability framework and adjust it as necessary, by the end of 2024	Accepted	In progress	Open	<p>Focal point: RMD</p> <p>WFP is developing and drafting a standalone accountability and oversight framework taking into consideration the results of various oversight reviews, the JIU review of accountability frameworks, the ongoing governance review commissioned by the Board in 2023 and the External Auditor's review of oversight by management. The development of the framework encompasses steps that include i) the drafting and approval of a framework outline; ii) a review of the existing framework aimed at evaluating the relevance of each element proposed by the JIU to the unique circumstances of WFP; iii) in-depth consultations with internal and external stakeholders, including the Independent Oversight Advisory Committee (IOAC) and the Board; iv) updating of the framework document based on the results of consultations and the approved framework outline; and v) and completion of a lengthy internal approval process within WFP, including wide stakeholder engagement and consideration by WFP's internal policy committee, prior to submission of the framework to the Board for approval.</p> <p>WFP aims to submit the standalone accountability and oversight framework for the Board's approval at the second regular session in November 2025 and to roll out the framework by the end of the first quarter of 2026. Through this exercise, WFP will clarify the definition of oversight in relation to first-, second-, and third-line responsibilities.</p>

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Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
2023/3 Rec 4	Review of accountability frameworks in the United Nations system organizations	The executive heads of the United Nations system organizations should prepare, by the end of 2024, through consultations held in the appropriate inter-agency mechanisms, a common United Nations system reference accountability framework maturity model, taking into consideration the updated JIU reference accountability framework.	Partially accepted		Open	Focal point: RMD WFP will actively participate in and contribute to inter-agency engagement on the development of an assessment model for measuring the maturity of United Nations accountability frameworks and will tailor the model to WFP's structure by the end of the first quarter of 2027. ⁴
2023/3 Rec 5	Review of accountability frameworks in the United Nations system organizations	The executive heads of the United Nations system organizations should prepare, by the end of 2025, an assessment of the maturity of their own accountability frameworks against the common United Nations system reference accountability framework maturity model and share the results with their respective legislative organs and/or governing bodies for information.	Partially accepted		Open	Focal point: RMD WFP recognizes the value of assessing the maturity of its accountability framework, with a sufficient degree of flexibility to develop its own benchmarks and define its own maturity levels, taking into consideration the benchmarks and maturity model proposed by the JIU. However, WFP notes that measuring accountability based on the framework's effectiveness in supporting the organization's achievement of its goals and objectives might provide more tangible and useful results. Nevertheless, WFP will undertake an assessment of the maturity of its accountability framework after at least one year of implementation. It will identify a suitable assessment method – for example, self-assessment versus independent assessment – and engage with the Board for advice, as deemed necessary, by the first quarter of 2028.

⁴ The estimated timeframe may change depending on the results of related inter-agency initiatives.

ANNEX II: UPDATED STATUS OF JIU RECOMMENDATIONS PREVIOUSLY REPORTED TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
2023/2 Rec 2	Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	The executive heads of United Nations system organizations who have not yet done so should, by the end of 2025, introduce into their regulatory frameworks a provision for suspension of action of contested decisions at the pre-tribunal stage, ex officio or upon the appellant's request, in cases of prima facie unlawfulness of the decision, error of fact, particular urgency or when implementation of the decision could cause irreparable damage; or propose the introduction of this provision for decision to their legislative organs or governing bodies.	Accepted	In progress	Open	Focal points: HRM, Legal Office (LEG) WFP notes that provisions for suspending the implementation of a challenged decision at the administrative review stage have already been introduced for separation decisions as part of the reform of the FAO appeals process. WFP has held discussions with the staff representative bodies to address issues pertaining to appeals, including the possibility of extending the scope of the current provisions to cover the suspension of other types of challengeable administrative decision. Further discussions will take place in the coming months, and after considering the position of the staff representative body, WFP may engage with FAO regarding the appropriateness of expanding the scope of the provisions in question, in line with the timeline set in the recommendation.
2023/2 Rec 4	Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	The legislative organs and governing bodies of the United Nations system organizations should request their respective executive heads who have not yet done so to undertake a thorough review of their regulatory frameworks and practices concerning internal specialized recourse mechanisms, with a view to assessing their continued utility and adequate functioning within the broader framework of internal appeal mechanisms, including eliminating duplicative or ambiguous process paths in the interest of procedural efficiency, and to report to them thereon, no later than 2025.	Accepted	In progress	Open	Focal points: HRM, LEG WFP notes that internal consultations are ongoing, and an assessment of the continued utility and adequate functioning of the internal specialized recourse mechanisms is expected to be completed by the first quarter of 2025.

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Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
2023/2 Rec 5	Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	The legislative organs and governing bodies of the United Nations system organizations should request their respective executive heads who have not yet done so to report to them annually, starting in 2025, on the functioning of their formal internal appeal mechanisms, including the specialized recourse mechanisms. The reports should include details on the number, subject matter and outcome of appeals, including cases deemed irreceivable, information on the demographics of applicants and information on whether the appealed decisions were upheld or revised, disaggregated by type of procedure, as applicable.	Accepted	In progress	Open	Focal points: HRM, LEG WFP has begun to collect data for reporting on matters related to formal internal appeal mechanisms and expects to start reporting the relevant information to Member States by the annual session of the Board in 2025.
2023/2 Rec 7	Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	The executive heads of the United Nations system organizations who have not yet done so should, by the end of 2025, adjust the regulatory frameworks of their organizations and remove all restrictions regarding legal representation of their staff in internal justice processes, with the aim of allowing staff to choose their legal counsel freely and without restriction.	Accepted	In progress	Open	Focal points: HRM, LEG WFP has held discussions with the staff representative bodies on issues pertaining to appeals, including restrictions on the legal representation of staff in internal justice processes. Further discussions will take place in the coming months with a view to addressing this recommendation in line with the timeline set.

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Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
2021/5 Rec. 2	Review of the ethics function in the United Nations system	The legislative organs and governing bodies of the United Nations system organizations that have not yet done so should request that organizations update the terms of reference of their respective audit and oversight committees by the end of 2023 to include, where necessary, provisions for ethics, and ethics as a desirable area of expertise for new committee members.	Accepted		Closed	<p>Focal point: Executive Board Secretariat</p> <p>The IOAC has a long history of advising management on ethics matters. In 2009, when the IOAC reporting line was revised to include reporting to the Board as well as the Executive Director, providing advice on the code of ethics was included in the committee's terms of reference. In 2011, the terms of reference were revised further to include advising the Board and the Executive Director on the systems established by WFP to maintain, promote and ensure adherence to the organization's values and ethics; compliance with applicable United Nations norms and policies; and high standards of integrity and ethical conduct, including in preventing conflicts of interest and misconduct. In November 2017, the Board approved a further revision of the terms of reference allowing the Ethics Office and the Chief Ethics Officer unrestricted and confidential access to the IOAC. Another revision of the terms of reference, approved by the Board at its second regular session in November 2021, lays out additional responsibilities of the committee, which include providing advice on the adequacy of management's responses to and follow-up on recommendations from audits, the Ethics Office, the Ombudsperson and evaluations. In December 2024 the IOAC agreed to revise their terms of reference to include "ethics" in the list of areas in which members should possess recent and relevant knowledge, skills and senior-level experience. The revised terms of reference will be submitted to the Board for approval in 2025.</p>

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Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
2022/1/ Rev.1 Rec 6	Review of measures and mechanisms for addressing racism and racial discrimination in United Nations system organizations: managing for achieving organizational effectiveness	The executive heads of United Nations system organizations should strengthen the equal distribution of opportunities in human resources management for all personnel.	Accepted	In progress	Open	<p>Focal point: WMO</p> <p>WFP continues to advance the implementation of the recommendation through various areas of the Workplace and Management Department. In September 2024, WFP undertook a comprehensive internal audit of diversity, equity and inclusion (DEI) within the organization, which identified key areas for improvement and resulted in nine recommendations calling on WFP to develop a DEI strategy, establish a governance structure for DEI matters, enhance its reporting of data on diversity, and review its human resources policies with an inclusive lens. These initiatives are currently ongoing and are collectively designed to promote equitable opportunities at all levels of personnel, reinforcing WFP's commitment to DEI and in line with the objectives of the broader United Nations system. WFP is committed to reviewing and implementing the recommendation for an anti-racism action plan as part of its broader DEI strategy and framework, which are expected to be finalized by June 2025. While the strategy is under development, WFP continues to promote equal opportunities in the management of its human resources, including by providing targeted support for performance and career management and ensuring that learning and development are closely linked to individual performance.</p> <p>As part of this ongoing effort, regular performance conversations between employees and managers ensure that development opportunities are identified and addressed. Over the past five years, WFP has launched several global career development programmes designed to enhance the learning and career progression of employees</p>

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Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
						<p>in all locations and at all levels. Notable programmes include the following:</p> <ul style="list-style-type: none"> • the induction programme for country directors and deputy country directors, and the head of field office programme, which focus on those specific roles and are equally available to men and women; • the horizon programme, which targets national officers and includes training, “360 degree” feedback and coaching, group work and self-learning; • the BRIDGE programme designed for general service staff worldwide and offering tailored support for their development; and • leadership development programmes which are available to managers at the supervisory and middle management levels, ensuring equal access to leadership development opportunities. <p>In addition, a “critical skills academy” provides 12 four-week programmes focused on cross-functional and transferable skills and available to all employees, regardless of grade or contract type.</p> <p>Aligned with ongoing efforts to foster an inclusive and equitable workplace, several initiatives have been introduced to foster unbiased hiring practices and equal access to professional growth opportunities. A key development in July 2024 was the launch of the new human capital management system, Workday HCM, which provides all WFP employees, irrespective of their location or contract type, with equal enhanced opportunities to better manage aspects of their own employee lifecycles and perform tasks related to human resource matters, such as applying for job vacancies, obtaining access to temporary duty assignment</p>

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Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
						<p>opportunities, identifying and highlighting their key skills, and requesting benefits and entitlements.</p> <p>Promotion processes at WFP are also designed to ensure equal opportunities for all mobile professional staff who meet the required service and time criteria. Candidates for promotion are reviewed based on established guidelines that support a more transparent and accessible application process.</p> <p>WFP is now rolling out training in competency-based interviewing which includes modules on unconscious bias. The training is aimed at personnel involved in interview panels and promotes fairness and objectivity during the recruitment process, further reinforcing WFP's commitment to equitable hiring practices across all contract types.</p>

* Column 4 acceptance categories: accepted, partially accepted, not accepted.

** Column 5 implementation categories: in progress, implemented. Field left blank if implementation depends on the action of an entity other than WFP or if further action is not planned.

*** Column 6 status categories: open, closed.

ANNEX III**Hyperlinks to JIU reports and comments of the Chief Executives Board for Coordination**

Report reference	Report name and hyperlink	CEB comments
JIU/REP/2024/2	Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations	Not available
JIU/REP/2023/9	Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations	A/79/695/Add.1
JIU/REP/2023/8	Review of the use of non-staff personnel and related contractual modalities in the United Nations system organizations	A/79/694/Add.1
JIU/REP/2023/6	Flexible working arrangements in United Nations system organizations	A/79/693/Add.1
JIU/REP/2023/3	Review of accountability frameworks in the United Nations system organizations	A/78/595/Add.1
JIU/REP/2023/2	Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	A/79/301/Add.1*
JIU/REP/2021/5	Review of the ethics function in the United Nations system	A/77/258/Add.1
JIU/NOTE/2022/1/Rev.1	Review of measures and mechanisms for addressing racism and racial discrimination in United Nations system organizations: managing for achieving organizational effectiveness	Not applicable

Acronyms

CEB	United Nations System Chief Executives Board for Coordination
DEI	diversity, equity and inclusion
FAO	Food and Agriculture Organization of the United Nations
HRM	Human Resources Division
IOAC	Independent Oversight Advisory Committee
JIU	Joint Inspection Unit
LEG	Legal Office
RMD	Risk Management Division
TPA	third-party administrator
WBTS	web-based tracking system
WEL	Wellness Service
WMO	Workplace and Management Front Office Division