



Risk Management Division



World Food
Programme

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LIVES
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Second Informal Consultation with the Executive Board

WFP Accountability and Oversight Framework

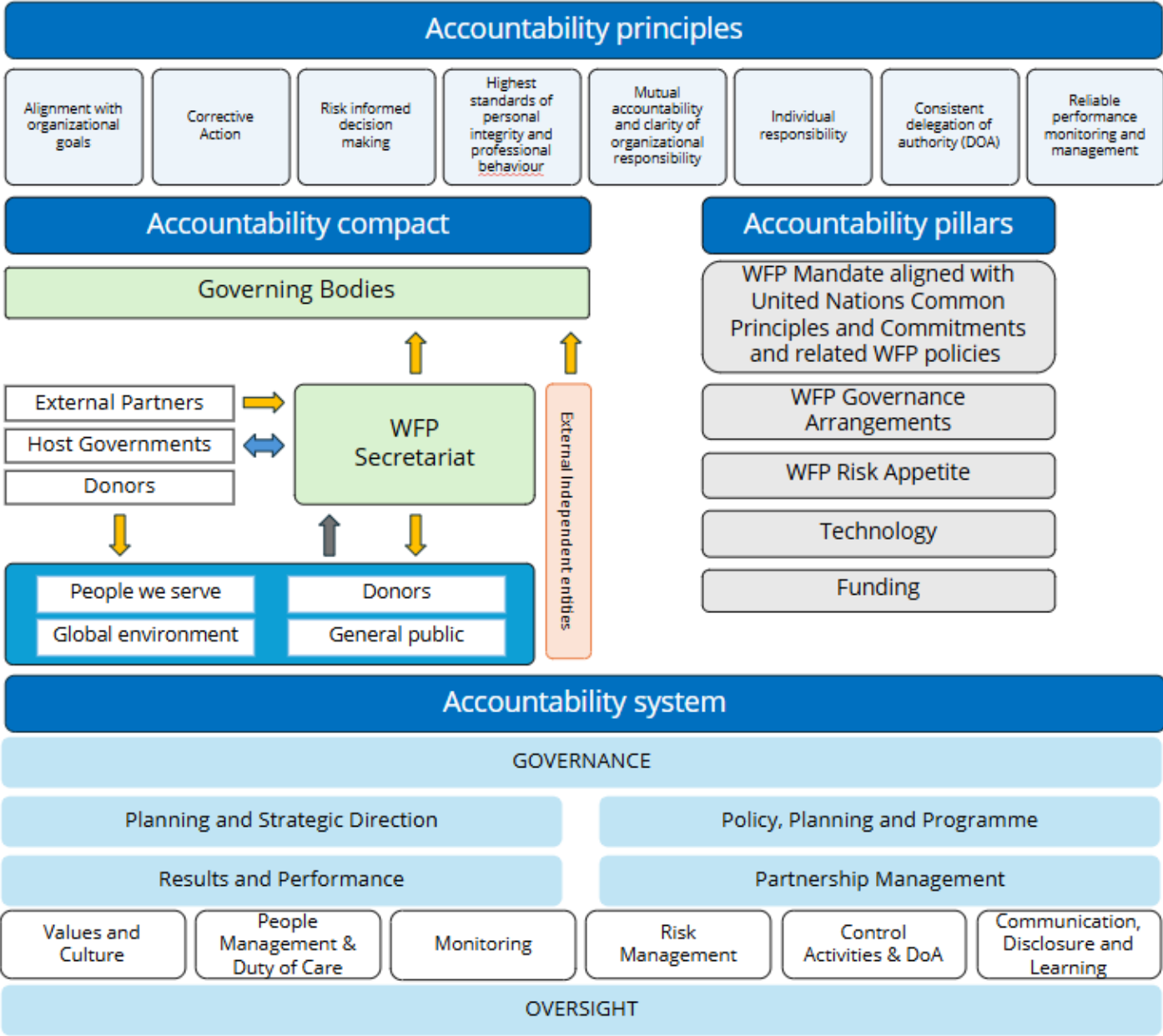
September 2025

WFP Accountability and Oversight Framework

Agenda

- Accountability and Oversight Framework Diagram
- Outline
- Deep dive into key sections
- Summary of changes made on the first draft since the first informal consultation
- timeline

Diagram of WFP Accountability and Oversight Framework



WFP Accountability and Oversight framework outline

I	II	III	IN-FOCUS
INTRODUCTION	WFP ACCOUNTABILITY FRAMEWORK	CONTINUOUS IMPROVEMENT	GOVERNANCE AND OVERSIGHT
<ul style="list-style-type: none">• Scope• Definitions• Implementing accountability at WFP	<ul style="list-style-type: none">• WFP accountability framework, as defined• WFP guiding principles and accountability pillars• Accountability compact• Accountability system (including governance and oversight)• Assessment mechanism	<ul style="list-style-type: none">• Forward learning (Periodic review)• Maturity model	<ul style="list-style-type: none">• WFP governance structure• WFP oversight framework

Section I: Introduction

Purpose and strategic importance:

- Ensure transparency, integrity, and responsible use of resources
- Support ethical, risk-based, results-oriented management
- Ensure effective delivery of programmes for the people we serve

Key objectives of the framework

- Build trust through clear reporting and disclosure
- Strengthen internal/external oversight
- Clarify roles and responsibilities
- Enhance governance and decision-making
- Update the 2018 WFP Oversight Framework

Definitions

- Accountability = Answerability + Results + Ethics + Integrity
- Governance = Direction, oversight, rule of law
- Organizational oversight = organizational, financial, operational and ethical accountability

Implementing Accountability at WFP

- Culture of accountability
- Clear roles and responsibilities
- Measurable objectives
- Effective oversight and reporting mechanisms
- Continuous learning

Section II: WFP Accountability Framework

JIU report on the review of accountability frameworks in the United Nations system organizations: Organizations to have a stand-alone accountability framework.

Other Independent Reviews: WFP External Auditor calls for clearer oversight, clarified definition of monitoring.

Strategic Alignment: Rooted in WFP values and aligned with UN common principles and standards

a. Accountability principles and pillars	b. Accountability compact	c. Accountability system
Assessment mechanism		

Section IIa: WFP Accountability Principles and Pillars

Guiding Principles: represent the behavioural and cultural enablers that guide how individuals and units engage in accountable practices

Accountability Pillars: formal policies, systems, and standards that define what WFP is accountable for and to whom

Integrated Approach: Principles shape practice - Pillars provide structure and enforcement

GUIDING PRINCIPLES
Alignment with organizational goals and accountabilities
Effective corrective action
Risk informed decision making
Highest standards of personal integrity and ethical behaviour
Mutual accountability and clarity of organizational responsibility
Individual responsibility
Consistent delegation of authority
Reliable performance monitoring and management

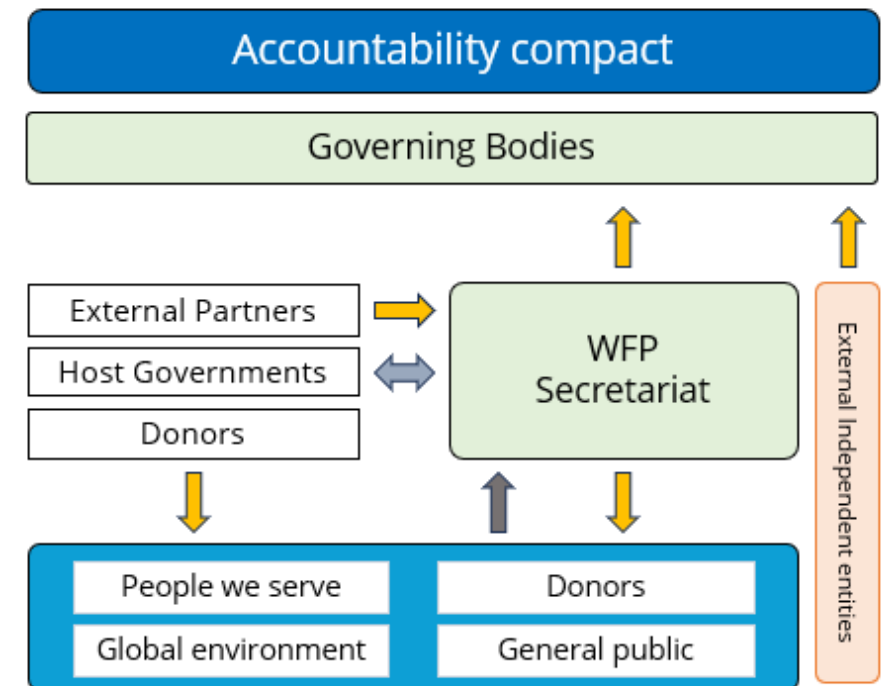
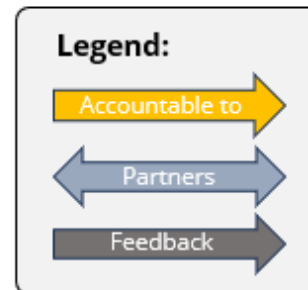
ACCOUNTABILITY PILLARS
WFP Mandate aligned with the UN Common Principles and Commitments and related WFP Policies
WFP Governance arrangements
WFP Risk Appetite
Technology
Funding

Changes to Accountability Pillars

Pillars as per JIU guidance	Accountability Pillars first draft	Accountability Pillars current draft
Legal Commitments (mandate, commitments, policies)	United Nations common principles	WFP Mandate aligned with United Nations Common Principles and Commitments and related WFP policies
Governance arrangements	United Nations commitments	WFP governance arrangements
Risk appetite	WFP mandate	WFP risk appetite
Activities	WFP risk appetite	Technology
Technology	WFP organizational values	Funding
Funding	Funding	

Section IIb: WFP Accountability Compact

- Clarifies who is accountable to whom and why, delivers on WFP's mandate, ensures efficient use of resources, and promotes ethical conduct in line with UN and WFP standards.
- High-level accountabilities represent the accountability compact that clearly outlines the roles and responsibilities within WFP

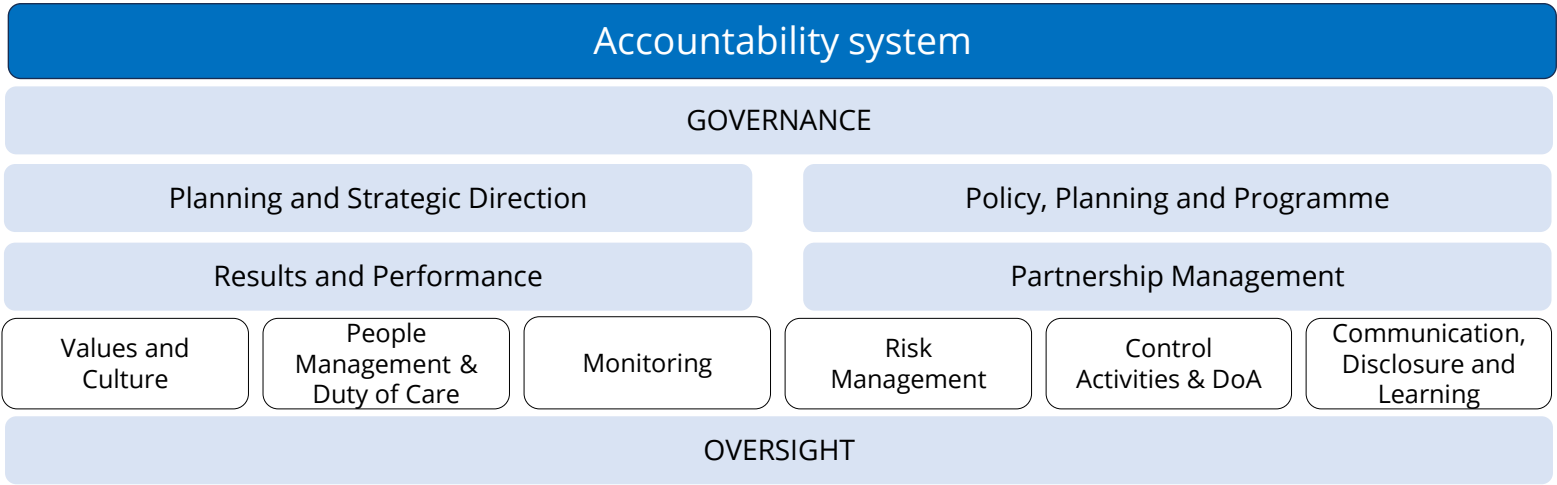


Section IIc: WFP Accountability System

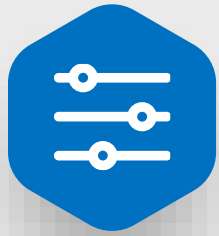
Strengthens the organization’s ability to deliver on the Accountability Compact and ensures accountability for underperformance and enables continuous improvement

Main purpose of Accountability System:

- Ensure delivery of the accountability compact
- Assess the delivery
- Level of delivery
- Communication and learning



Section II: Assessment Mechanism



Assessment Mechanism
evaluates effectiveness
and efficiency of the
framework



**Corporate Results
Framework (CRF) measures
outcomes aligned with the
WFP Strategic Plan:**

Annual Performance
Reporting tracks progress;
approved by the Executive
Board



**Independent oversight
reviews**, including
internal and external
audits strengthen WFP's
overall ability to monitor,
learn and improve its
systems of accountability
in a coherent and risk-
informed manner



**Annual Executive
Director's Assurance
Exercise** provides insights
on how management
accountability and values
are being operationalized
across WFP

Section III: Continuous Improvement

- Enhance processes and tools to align with evolving strategies and policies
- Integrate lessons learned and best practices
- Review framework regularly to stay responsive to internal and external changes
- Conduct full reviews every 5 years; adjust components more frequently as needed aligned with organizational priorities and emerging risks
- Maturity model will rely on clear criteria and sound methodologies for assessment

In focus: Governance and Oversight: Governance Structure

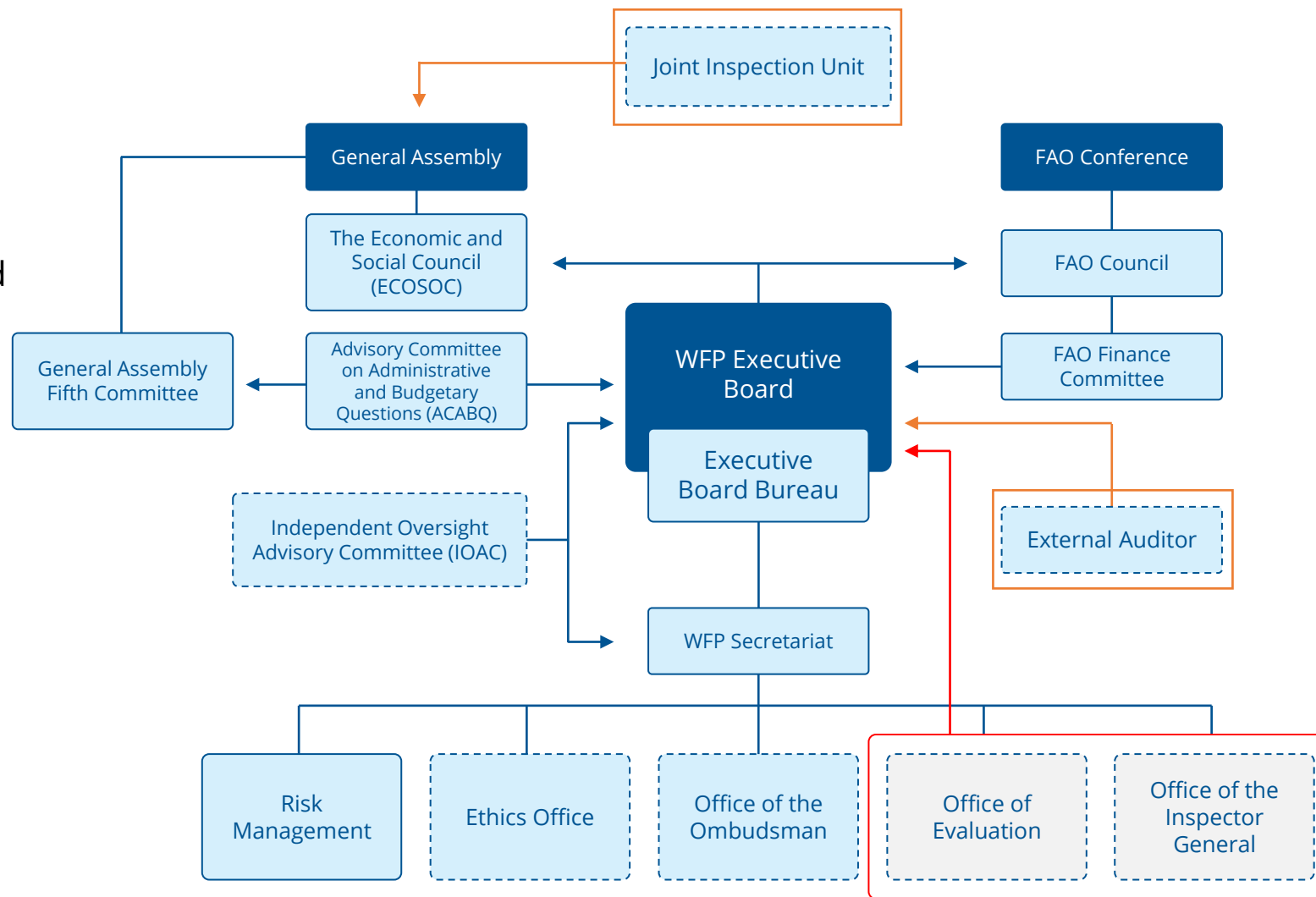
Governance Framework:

- Strengthened by the Executive Board's Governance Group
- Focus on strategy, policy, oversight and accountability

Four Guiding Frameworks:

- Strategic Framework
- Policy Framework
- Oversight Framework
- Accountability Framework

WFP's governance is structured around key bodies, with defined roles, reporting lines, and mechanisms



In focus: Governance and Oversight: Oversight Framework

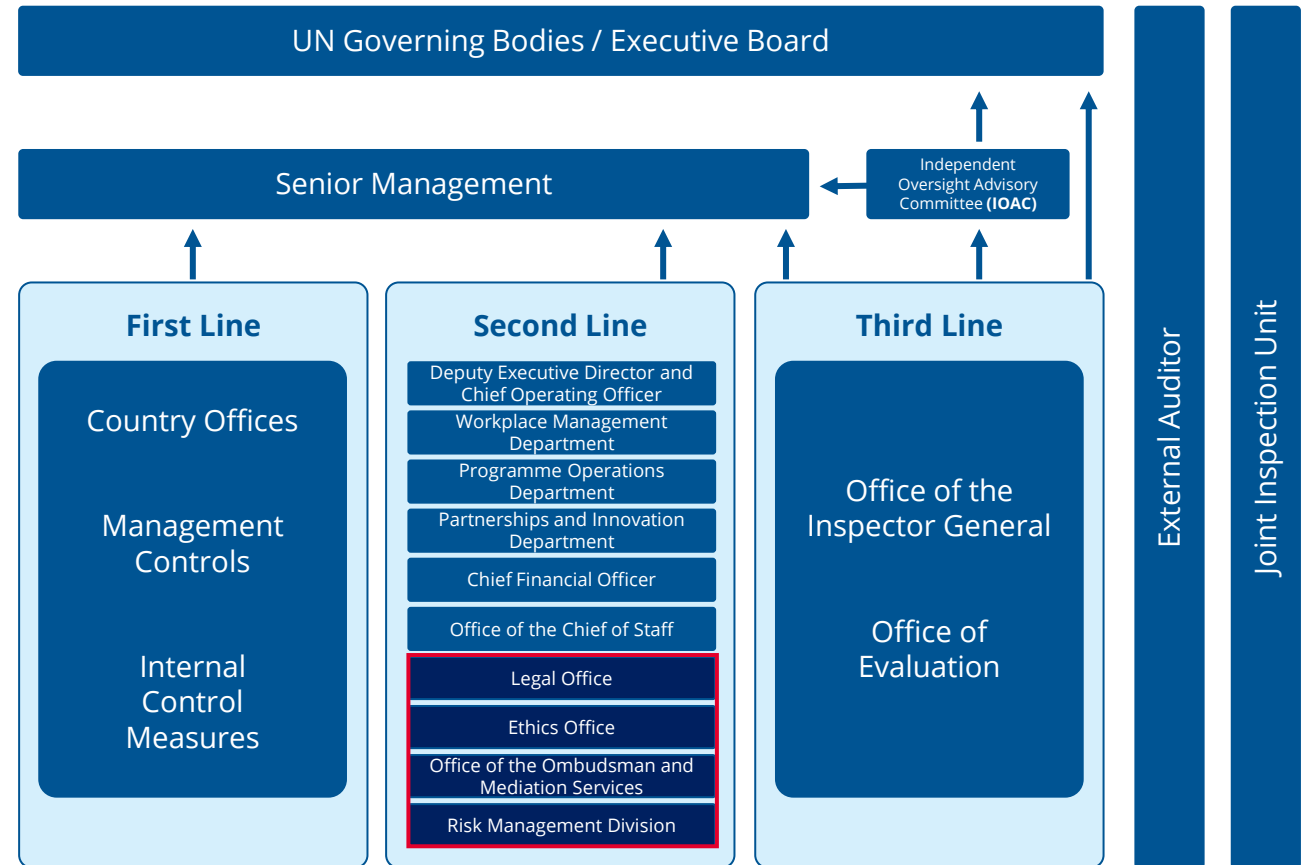
Three Lines Model:

- defines clear roles across operations, oversight, and assurance to manage risk and support leadership decisions.
- coordination across three lines already in place in WFP

First Line: Executes daily operations, ensures risk control and decision-making supervision.

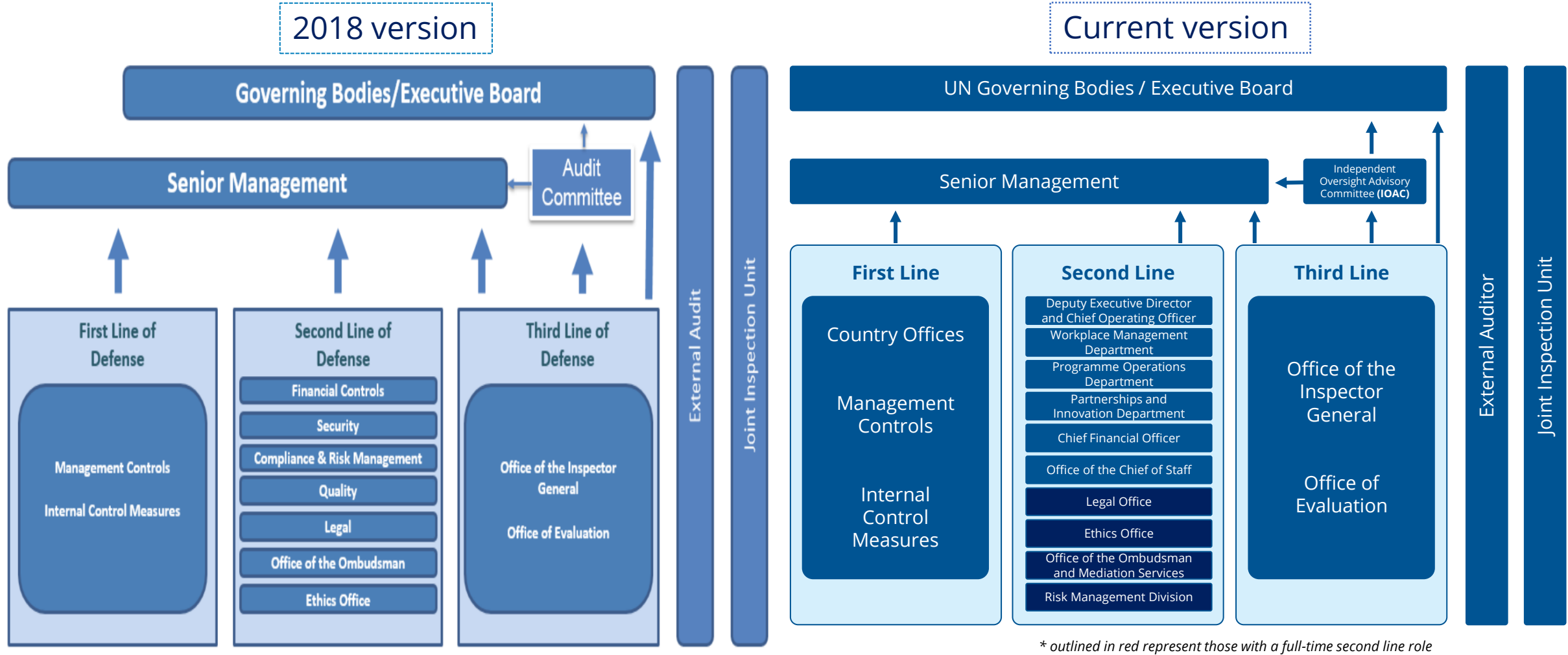
Second Line: Monitors risks, sets policies, and provides expert support and advisory across all WFP offices.

Third Line: Independent oversight by OIG and OEV ensuring governance and accountability.

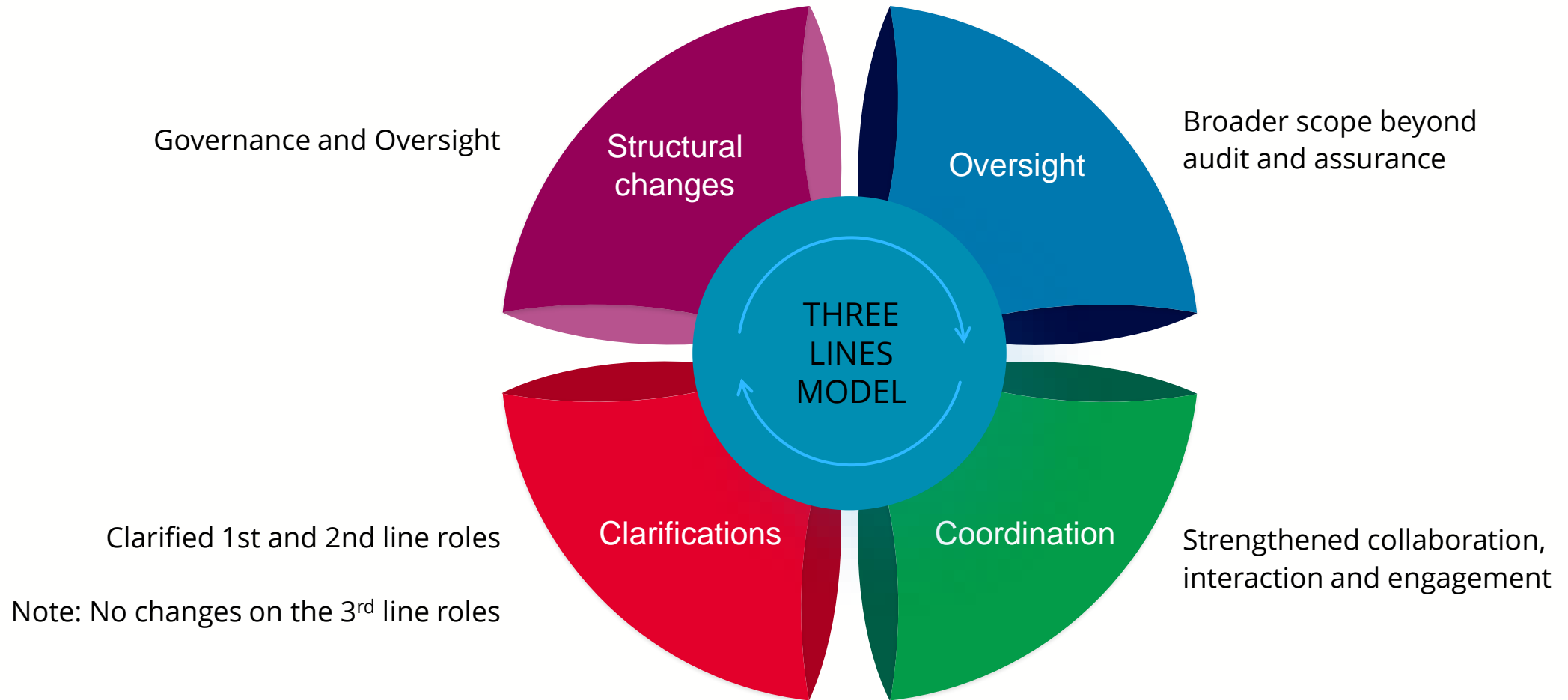


** outlined in red represent those with a full-time second line role*

In focus: Governance and Oversight: Oversight Framework



Key enhancements in the Oversight Framework



Key changes to the first draft from 1st informal consultation

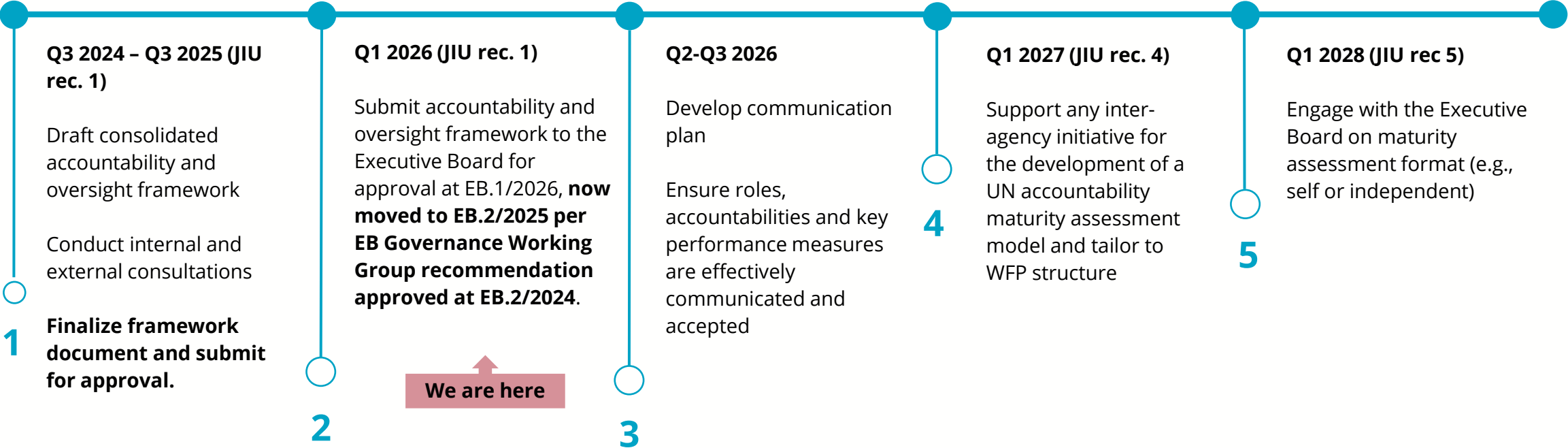
Addressed feedback from first informal consultation and from internal reviews

- Reduced by approximately **8 pages** for improved readability and focus.
- Key ideas now clarified
- Conducted a second round of consultations with independent offices to ensure broader input and alignment.
- Clarified the distinction between this document and the Management Accountability Framework, as well as other related accountability references.
- Integrated references to first- and second- line roles in alignment with the new structure.
- **Stronger Alignment**
Accountability pillars now closely reflect those outlined in the *Joint Inspection Unit's Review of accountability frameworks in the United Nations system organizations*

EB Engagement & Timeline

Next step

- November Executive Board: Accountability and Oversight Framework approval



Thank you