



World Food Programme
Programme Alimentaire Mondial
Programa Mundial de Alimentos
برنامج الأغذية العالمي

Executive Board

First regular session
Rome, 14 January 2026
and
Rome, 24–27 February 2026

Distribution: General

Agenda item 6

Date: 24 February 2026

WFP/EB.1/2026/6-E/Rev.1

Original: English

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.1/2026/6-E/Rev.1) and, taking into account the considerations raised by the Board during its discussion, 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.

* 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.

Focal points:

Mr S. Dahan
Director and Chief Risk Officer
Risk Management Division
email: salvador.dahan@wfp.org

Ms R.S. Pala Krishnan
Deputy Director
Risk Management Division
email: rathi.palakrishnan@wfp.org

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 2025 reporting period,¹ the JIU issued three 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 III.
4. The following JIU reports include new recommendations for WFP action:
 - a. Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations (JIU/REP/2025/2);
 - b. Review of the implementation of the principle of mutual recognition within the United Nations system (JIU/REP/2024/4); and
 - c. Budgeting in organizations of the United Nations system (JIU/REP/2024/3 (part I)).
5. Annex I outlines the 16 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 five for action by the Executive Board received in the 2025 reporting cycle; annex I includes responses to those recommendations suggested by the secretariat. The suggested responses were reviewed by the alternate members of the Executive Board Bureau and then by the Bureau itself.
6. Annex II provides an update on the implementation of 13 recommendations from JIU reports previously submitted to the Board.
7. Annex III provides links to JIU reports discussed in this document and the associated comments of the Secretary-General and the United Nations System Chief Executives Board for Coordination (CEB).
8. Follow-up has resulted in the closure of 12 recommendations in 2025 (see table 1).

¹ This reporting period ended on 22 October 2025. The present report therefore only covers reports received before that date.

² "Reports by the Joint Inspection Unit relevant to the work of WFP" (WFP/EB.1/2025/7-C/Rev.1).

TABLE 1: STATUS OF JIU RECOMMENDATIONS AT THE 2026 FIRST REGULAR SESSION OF THE EXECUTIVE BOARD					
Year report published	Report subject	Outstanding at 2025 first regular session	New	Closed	Outstanding at 2026 first regular session
2023	Accountability frameworks	3	0	1	2
	Internal pre-tribunal stage appeal mechanisms	4	0	2	2
	Preventing and addressing racism and racial discrimination	1	0	1	0
2024	Health insurance schemes	2	0	2	0
	Flexible working arrangements	3	0	3	0
2025	Policies and practices to prevent and respond to sexual exploitation and abuse	0	10	0	10
	Implementation of the principle of mutual recognition	0	3	2	1
	Budgeting in organizations of the United Nations system	0	3	1	2
Total		13	16	12	17

ANNEX I: JIU RECOMMENDATIONS RECEIVED SINCE THE LAST REPORT TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
2025/2 Rec 2	Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations	Executive heads of United Nations system organizations should, by the end of 2027, review sexual exploitation, abuse and harassment policies to more broadly cover sexual misconduct by focusing on the prohibited conduct of personnel, affirming victims' rights, defining "zero tolerance" and incorporating good practices, such as those related to protection against retaliation and the improper use of technology.	Accepted	In progress	Open	<p>Focal points: Office of the Executive Director - Protection from Sexual Exploitation and Abuse Unit (OEDP) and Human Resources Division (HRM)</p> <p>WFP management will develop a comprehensive sexual misconduct policy, aligned with WFP's forthcoming corporate strategy on protection from sexual exploitation, abuse and harassment (PSEAH) and informed by identified good practices across the United Nations system. This policy will address the full spectrum of sexual misconduct and will include the protection of victims' rights, and safeguards against retaliation and the improper use of technology. While management recognizes the importance of completing this work within the timeframe indicated by the recommendation, resource constraints may not allow for full implementation by the end of 2027. The action will therefore be prioritized within the first year of the PSEAH strategy implementation plan, with progress reported to the Executive Board as part of regular updates on PSEAH measures.</p>

ANNEX I: JIU RECOMMENDATIONS RECEIVED SINCE THE LAST REPORT TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
2025/2 Rec 3	Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations	At the beginning of 2028, legislative organs and/or governing bodies of United Nations system organizations should request an update from the executive heads of their respective organization with regard to progress made in reviewing sexual exploitation, abuse and harassment policies as well as any change management procedures associated with the revisions.	Accepted	In progress	Open	Focal points: OEDP and HRM WFP management already provides updates to the Executive Board three times a year on progress made in strengthening its policies and practices related to protection from sexual exploitation and abuse (PSEA), with particular attention to the implementation of recommendations from the 2024 strategic evaluation and corresponding management response to the recommendations on the subject. Management considers the timeline proposed for the recommendation to be appropriate and, in line with WFP's forthcoming PSEAH strategy, will work to further reinforce WFP's policy framework, processes and procedures.
2025/2 Rec 4	Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations	By the end of 2026, executive heads of United Nations system organizations should take individual and/or collective action, in consultation with the executive heads of other CEB organizations, preferably within the framework of existing inter-agency mechanisms, to comprehensively address and coordinate with regard to the prevention of and response to sexual exploitation, abuse and harassment (sexual misconduct) and create a new strategy that builds on the approach set out in the Secretary-General's 2017 report (A/71/818 and A/71/818/Corr.1), focusing on	Accepted	In progress	Open	Focal points: OEDP and HRM WFP management supports this recommendation, noting that its effective implementation will require consultation at the United Nations level under the leadership of the Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse. Close coordination with the United Nations Executive Group will also be essential to ensuring coherence and alignment across entities. Management will contribute to any inter-agency initiative resulting from this recommendation, including the revision of the Secretary-General's 2003 bulletin on PSEA and the development of a new United Nations system-wide PSEAH strategy.

ANNEX I: JIU RECOMMENDATIONS RECEIVED SINCE THE LAST REPORT TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
		prevention, response and integrating a victim-centred approach.				
2025/2 Rec 5	Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations	By the end of 2026, executive heads of United Nations system organizations should take individual and/or collective action, in consultation with the executive heads of other CEB member organizations, preferably within the framework of existing inter-agency coordination mechanisms, to establish a working group to address the coherence and harmonization of SEA data, including what data are reported and in what context, when allegations should be entered and updated as well as the addition of data fields and functions to improve the analysis, transparency and integrity of SEA data.	Accepted	In progress	Open	Focal point: OEDP WFP management supports this recommendation, noting that its effective implementation will require consultation at the United Nations level under the leadership of the Office of the Special Coordinator. Management further notes the positive developments in transparency since the introduction in 2015 of iReport SEA Tracker, the United Nations tracker of consolidated data on allegations and substantiated cases of SEA. Building on lessons learned and challenges faced over recent years, management will support inter-agency initiatives aimed at enhancing SEA data in iReport SEA Tracker, improving the clarity, transparency and integrity of the data. This effort will include engagement through inter-agency mechanisms such as the United Nations Representatives of Investigation Services.

ANNEX I: JIU RECOMMENDATIONS RECEIVED SINCE THE LAST REPORT TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
2025/2 Rec 8	Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations	At the beginning of 2026, executive heads of United Nations system organizations should take individual and/or collective action, in consultation with the executive heads of other CEB organizations, preferably within the framework of inter-agency mechanisms, to agree on system-wide coherence and harmonization of ClearCheck procedures, including with respect to entering subjects, name removal procedures, screening of candidates for affiliate personnel categories as well as the potential expansion of its use to include other types of misconduct.	Accepted	In progress	Open	<p>Focal point: HRM</p> <p>WFP management currently utilizes the ClearCheck system for all recruitment processes and concurs that greater consistency in its system-wide implementation should be pursued. The expansion of ClearCheck to cover additional types of misconduct is under way under the leadership of the United Nations Secretariat, and WFP management is aligning WFP's framework accordingly. This recommendation will be implemented under the umbrella of the CEB High-Level Committee on Management and in the context of the work of the United Nations Evaluation Group, on the prevention of and response to sexual harassment, with WFP contributing to the exercise as necessary, including through inter-agency mechanisms such as the United Nations Representatives of Investigation Services.</p> <p>While WFP management remains committed to supporting this process, current resource constraints make the end of 2026 a more reasonable timeframe for completion, ensuring that implementation is undertaken in a structured and coherent manner.</p>

ANNEX I: JIU RECOMMENDATIONS RECEIVED SINCE THE LAST REPORT TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
2025/2 Rec 9	Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations	Executive heads of United Nations system organizations should, by the end of 2026, conduct an assessment of the mechanisms used for screening and vetting of personnel for substantiated sexual misconduct allegations, including identifying types of personnel to be screened and determining gaps as well as risks in not implementing the most comprehensive vetting and screening procedures.	Accepted	In progress	Open	Focal point: HRM WFP management supports a review of the adequacy and effectiveness of current screening and vetting mechanisms to prevent the recruitment of individuals with a history of substantiated sexual misconduct. Management underscores that safeguarding against the hiring of perpetrators of sexual misconduct is a core organizational priority and reaffirms its commitment to upholding the highest standards of integrity, accountability and protection across all operations. Management expects to complete the review described in this recommendation by the end of 2026, with the implementation of any necessary adjustments anticipated in 2027, thereby ensuring a structured and coherent approach to strengthening system-wide safeguards.
2025/2 Rec 10	Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations	By the end of 2026, executive heads of United Nations system organizations who have not yet done so should incorporate SEA into their enterprise risk management processes to identify and mitigate risks of SEA at different operational levels, including risks associated with implementing partners and vendors, to inform their PSEA action plans.	Accepted	In progress	Open	Focal points: OEDP, Supply Chain and Delivery Division (SCD), with support from Risk Management Division (RMD) WFP management has integrated PSEA into WFP's enterprise risk management processes, including the risk taxonomy, risk catalogue and other corporate risk management mechanisms. Management is committed to further strengthening PSEA engagement with contractors, including financial service providers and other commercial vendors, as well as with government implementing partners. Recognizing the efficiencies associated with unified approaches,

ANNEX I: JIU RECOMMENDATIONS RECEIVED SINCE THE LAST REPORT TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
						management actively contributes to inter-agency efforts through participation in working groups on PSEA and partnerships, notably the PSEA and commercial partner working group and the implementing partner protocol working group, which have achieved successful collaboration with NGO partners globally.
2025/2 Rec 11	Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations	By the end of 2026, executive heads of United Nations system organizations should assess: (a) the use of administrative leave without pay; (b) the criteria for imposing disciplinary measures in sexual misconduct cases; (c) the timeline from completion of an investigation to the imposition of disciplinary measures; and (d) the procedures in place for informing victims of measures taken.	Accepted	In progress	Open	Focal point: HRM WFP management will integrate the implementation of this recommendation into its workplan for 2026.
2025/2 Rec 12	Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations	By the end of 2028, executive heads of United Nations system organizations should take collective action, in consultation with the executive heads of other members of the CEB, preferably within the framework of inter-agency mechanisms, to explore the establishment of an inter-agency pooled funding mechanism to assist victims of SEA.	Accepted	In progress	Open	Focal point: OEDP WFP management supports this recommendation, while noting that its effective implementation will require close coordination at the United Nations system-wide level. The United Nations Executive Group will play a critical role in ensuring coherence and alignment across entities in the support provided to victims of sexual harassment. WFP management will contribute to inter-agency discussions to strengthen collective efforts and promote consistent, victim-centred approaches.

ANNEX I: JIU RECOMMENDATIONS RECEIVED SINCE THE LAST REPORT TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
2025/2 Rec 13	Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations	By the end of 2026, legislative organs and/or governing bodies should request that executive heads of United Nations system organizations produce an annual report on all disciplinary measures taken against their respective personnel for sexual misconduct, including the nature of the misconduct, whether subjects were added to the ClearCheck database of sexual misconduct records, any assistance provided to victims and the number of all relevant criminal referrals made to the competent national authorities.	Accepted	In progress	Open	Focal point: HRM WFP management already reports annually to the Executive Board on all disciplinary measures taken against personnel, including those related to sexual misconduct. The reporting specifies the nature of the misconduct, any entries made in the ClearCheck database, and any referrals to national authorities. WFP's Human Resources Division is further working to expand the scope of reporting to include information on protective measures, with this enhancement expected to be implemented by the end of the second quarter of 2026.
2024/4 Rec 2	Review of the implementation of the principle of mutual recognition within the United Nations system	The executive heads of United Nations system organizations, through the United Nations System Chief Executives Board for Coordination, should, by the end of 2025, task the Community of Practice on Mutual Recognition and the network of mutual recognition champions with coordinating system-wide efforts to operationalize mutual recognition and developing comprehensive operational guidelines to guide the signatory organizations in the operationalization of the principle. The guidelines should be aimed at increasing the operationalization of mutual recognition in relation to the	Accepted		Closed	Focal points: Chief Financial Officer Division (CFO), HRM, Management Services Division (MSD), SCD, Technology Division (TEC) WFP management supports this recommendation and acknowledges the importance of coordinating system-wide efforts to strengthen the operationalization of the mutual recognition principle. WFP management will contribute to any inter-agency initiative resulting from this recommendation such as the Business Innovation Group Mutual Recognition Implementation Task Force.

ANNEX I: JIU RECOMMENDATIONS RECEIVED SINCE THE LAST REPORT TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
		organizations' current baseline activities.				
2024/4 Rec 3	Review of the implementation of the principle of mutual recognition within the United Nations system	The executive heads of United Nations system organizations should, by the end of 2029, take every opportunity to revise existing policies and regulations and explicitly embed the principle of mutual recognition into their regulatory frameworks in order to reinforce its importance for aligning inter-agency gaps and facilitate its wider implementation across the United Nations system.	Accepted	In progress	Open	<p>Focal points: CFO, HRM, MSD, SCD, TEC</p> <p>WFP management has adopted a decentralized approach to implementing the principle of mutual recognition across relevant WFP functional areas, including finance, human resources, management services, supply chain and technology. Functions assess and apply the principle of mutual recognition, as relevant to their respective mandates and operational contexts.</p> <p>To date, the mutual recognition principle has been integrated into procurement guidance issued to country offices, operationalized through the Financial Management Manual for the selection and engagement of WFP's banking partners, and applied through global shared services and inter-agency collaboration initiatives such as UN Booking Hub, UN Fleet, UN Mobility, UN Accommodation, UN Facilities and UN Online Auction. Within human resources, the principle is applied on a case-by-case basis, and relevant policies will be reviewed and updated where feasible, by the deadline of the recommendation; meanwhile, for technology, consideration of the principle is embedded in regular policy review processes.</p>

ANNEX I: JIU RECOMMENDATIONS RECEIVED SINCE THE LAST REPORT TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
2024/4 Rec 5	Review of the implementation of the principle of mutual recognition within the United Nations system	The legislative organs and governing bodies of United Nations system organizations should, by the end of 2026, request the executive heads of signatory organizations to the Mutual Recognition Statement who have not yet done so to include the efficiency gains resulting from the implementation of the principle of mutual recognition in their regular reporting in order to ensure proper monitoring and oversight.	Accepted		Closed	<p>Focal points: CFO, HRM, MSD, SCD, TEC</p> <p>WFP management supports the principle of strengthened oversight and transparency regarding efficiency gains achieved through the implementation of the mutual recognition principle. Management already reports regularly on operational efficiencies and results through existing frameworks, including the annual performance report to the Executive Board and reporting on its business operations strategy, which collectively facilitate oversight of efficiency measures across relevant functional areas.</p> <p>WFP management also aligns with the inter-agency comments provided through the CEB in the note by the Secretary-General on the review of the implementation of the principle of mutual recognition within the United Nations system (A/80/263/Add.1). Efficiency gains from mutual recognition are difficult to isolate, as the principle typically functions as an enabler within broader operational or reform initiatives, making direct attribution methodologically complex and resource intensive.</p> <p>WFP management will continue to monitor and report on efficiency measures through WFP's established mechanisms and will align with any future standardized inter-agency approaches developed under the High-Level Committee on Management or in the context of reforms under the UN80 initiative.</p>

ANNEX I: JIU RECOMMENDATIONS RECEIVED SINCE THE LAST REPORT TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
2024/3 Rec 1	Budgeting in organizations of the United Nations system	The executive heads of the JIU participating organizations, in their capacity as members of CEB, should, by the end of 2027, update the Glossary of financial and budgetary terms and make it publicly available, inter alia, for use as a reference document in budgeting.	Accepted	In progress	Open	<p>Focal point: CFO</p> <p>By the end of 2027, WFP management will review and update WFP's glossary of financial and budgetary terms, as necessary, taking into consideration the specificities of the organization.</p> <p>WFP management will support any inter-agency initiative resulting from this recommendation, noting that full alignment among United Nations system organizations might not be feasible given that they have varying financial regulations and rules.</p>
2024/3 Rec 2	Budgeting in organizations of the United Nations system	The legislative organs and governing bodies of the JIU participating organizations should request the executive heads of the respective organizations, in their capacity as members of CEB, to update, by the end of 2027, the Standard classification of objects of expenditure and make it publicly available, inter alia, for use as a reference document in budgeting.	Accepted		Open	<p>Focal point: CFO</p> <p>WFP management supports the recommendation and will update the standard classification of objects of expenditure by the end of 2027. However, management will continue to tailor WFP's expenditure chart of accounts to the specificities of the organization in order to facilitate results-based budgeting.</p> <p>WFP management will support any inter-agency initiative resulting from this recommendation.</p>

ANNEX I: JIU RECOMMENDATIONS RECEIVED SINCE THE LAST REPORT TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
2024/3 Rec 3	Budgeting in organizations of the United Nations system	The legislative organs and governing bodies of the JIU participating organizations should request the executive heads of the respective organizations to refrain from reducing the level of detail currently provided in the context of their budget consideration, starting with the next budget cycle, so as to ensure a meaningful decision-making process.	Partially accepted		Closed	<p>Focal point: CFO</p> <p>WFP management recognizes the importance of providing comprehensive budget information. It notes, however, that this recommendation may contradict the recommendations arising from the Executive Board governance review, which called for rationalizing and simplifying Board documents, including the WFP management plan, one of the key financial planning documents submitted to the Executive Board for approval at its second regular session each year.</p> <p>WFP management considers this recommendation closed following the rationalization and simplification exercise undertaken for Board documents and notes that the request to streamline aims to facilitate strategic discussions and decisions, including formats, word limits and information provided in order to achieve smart reporting, i.e., “strategic input for strategic output”; that a reduction in the level of detail will not necessarily diminish transparency, accountability or the assessment of economy and efficiency; and that flexibility regarding what is included in WFP management plans is important in ensuring that the Executive Board is presented with the most relevant information.</p>

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

** Column 5 implementation categories: in progress, implemented. This field is 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: UPDATED STATUS OF JIU RECOMMENDATIONS PREVIOUSLY REPORTED TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
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	Implemented	Closed	<p>Focal points: Wellness and Culture Division (WEL) and HRM</p> <p>WFP does not provide insurance coverage for an employee's household members who are not directly related to the employee. Effective 1 January 2026, secondary dependants will no longer be eligible to enrol in WFP's group health insurance schemes. This means that no new secondary dependants can join after that date. Those enrolled before 1 January 2026 will be "grandfathered" and may retain coverage under the current eligibility framework.</p> <p>From 1 January 2027, WFP will stop subsidizing premiums for all secondary dependants who remain enrolled. Staff will then assume full responsibility for the cost of coverage for their insured secondary dependants.</p>
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	Accepted	Implemented	Closed	<p>Focal points: WEL, with support from Global Privacy Office</p> <p>All WFP health insurance plans are administered by an externally contracted third party administrator (TPA). Thus medical bills, reports, prescriptions, tests and similar clinical information required for processing claims and delivering services are submitted directly to the TPA by the insured participant or by the healthcare provider without WFP having access to such information.</p> <p>Currently, the policy contract between WFP and its TPA includes personal data protection clauses governed by the United Nations</p>

ANNEX II: UPDATED STATUS OF JIU RECOMMENDATIONS PREVIOUSLY REPORTED TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
		exception be unequivocally spelled out in relevant policies.				<p>Personal Data Protection and Privacy Principles adopted by the High-Level Committee on Management on 11 October 2018, applicable resolutions of the United Nations General Assembly and the applicable provisions of WFP's General Regulations and General Rules, as well as any other regulations applicable to the TPA.</p> <p>WFP will continue to ensure that the highest level of data protection is provided for all health-related data processed by WFP, through the ongoing implementation of the data protection and privacy framework that it adopted in March 2024.</p>
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	Implemented	Closed	<p>Focal point: HRM</p> <p>A generic definition of flexible working arrangements has been added to WFP's human resources manual, as announced in an information memorandum dated 18 November 2025. Furthermore, the provisions of the human resources manual on part-time employment, job-sharing and phased retirement have been moved from the section on flexible working arrangements to a separate section, in line with this recommendation.</p>

ANNEX II: UPDATED STATUS OF JIU RECOMMENDATIONS PREVIOUSLY REPORTED TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
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		Closed	<p>Focal points: Workplace and Management Front Office Division (WMO), with support from HRM</p> <p>WFP management has extended the current working arrangements in locations that have adopted the hybrid working model to the end of June 2026. Management has decided that, starting on 1 July 2026, employees are to return to the office for the full five-day work week. This is intended to ensure fairness across all offices and promote solidarity with field-based teams. Studies have consistently shown that coming together in the workplace boosts team collaboration, fosters deeper connections and sparks creativity in the search for innovative solutions. This approach aligns with those of the other Rome-based United Nations agencies, which have already returned to in-office presence for five days a week. Given these changes, the recommendation is considered no longer relevant and is therefore closed.</p>
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	Accepted	Implemented	Closed	<p>Focal point: HRM</p> <p>WFP management has developed a standardized and quantifiable definition of “commuting distance” and has incorporated it into the WFP human resources manual, as announced in an information memorandum dated 18 November 2025. This definition applies across all WFP operations and is aligned with parameters established by FAO, namely, 100 kilometres or 1.5 hours of travel time.</p>

ANNEX II: UPDATED STATUS OF JIU RECOMMENDATIONS PREVIOUSLY REPORTED TO THE EXECUTIVE BOARD						
Rec. no.	Report	Recommendation	Acceptance*	Implementation**	Status***	Remarks
		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.				
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	Implemented	Closed	Focal point: RMD WFP management has developed an accountability and oversight framework (WFP/EB.2/2025/6-A) in line with the JIU reference accountability framework; the Executive Board approved WFP's framework at its 2025 second regular session.
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 management 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 particular circumstances by the end of the first quarter of 2027. ³

³ 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
2023/3 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	<p>Focal point: RMD</p> <p>WFP management recognizes the value of assessing the maturity of WFP's accountability framework, noting that this should be done with a degree of flexibility sufficient to allow WFP to develop its own benchmarks and define its own maturity levels, taking into consideration the benchmarks and maturity model proposed by the JIU. Management believes, however, 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.</p> <p>Nevertheless, by the first quarter of 2028, management will undertake an assessment of the maturity of WFP's accountability framework after at least one year of implementation. It will identify a suitable assessment method – for example, self-assessment versus independent assessment – and seek input from the Board, as deemed necessary.</p>

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		Closed	Focal points: HRM, Legal Office (LEG) WFP management notes that provisions for suspending the implementation of a challenged decision at the administrative review stage have been introduced for separation decisions as part of the reform of the FAO appeals process. WFP has engaged in discussions with staff representative bodies on appeals, including the possible extension of these provisions to other types of challengeable administrative decisions. In this context management has engaged with FAO to consider the appropriateness of expanding the scope of the provisions, but FAO has advised that it does not intend to introduce further modifications at this stage.
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 management has completed a review of WFP's internal specialized recourse mechanisms. The review confirmed that these mechanisms remain useful and perform distinct, non-overlapping, functions, with the exception of one that has been identified as a candidate for possible elimination or revision. In view of organizational priorities, any modification of this mechanism is expected to take place by June 2026, following the completion of the necessary internal consultations.

ANNEX II: UPDATED STATUS OF JIU RECOMMENDATIONS PREVIOUSLY REPORTED TO THE EXECUTIVE BOARD						
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 management is finalizing the collection and analysis of data on matters related to formal internal appeal mechanisms for reporting purposes and intends to report on the matter to the Executive Board during the first quarter of 2026. Thereafter, management will report to the Board on this subject on an annual basis.
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		Closed	Focal points: HRM, LEG WFP management applies the internal specialized recourse framework of FAO and notes that certain changes have already been introduced in the reform of the FAO appeals process. On the matter of legal representation, management has engaged with FAO, as this issue is governed by the staff rules. FAO has advised that it is not inclined to revise the rule on legal representation at this juncture.

ANNEX II: UPDATED STATUS OF JIU RECOMMENDATIONS PREVIOUSLY REPORTED TO THE EXECUTIVE BOARD						
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	Implemented	Closed	Focal point: WMO WFP has finalized and approved its 2026–2028 employee workplace experience strategy and framework, which are now under implementation.

* 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 Secretary-General and the Chief Executives Board for Coordination**

Report symbol	Report name and hyperlink	Secretary-General and CEB comments
JIU/REP/2025/2	Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations	Not available
JIU/REP/2024/4	Review of the implementation of the principle of mutual recognition within the United Nations system	A/80/263/Add.1
JIU/REP/2024/3	Budgeting in organizations of the United Nations system (Part I and Part II)	A/80/264/Add.1
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/2023/6	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/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
CFO	Chief Financial Officer Division
FAO	Food and Agriculture Organization of the United Nations
HRM	Human Resources Division
JIU	Joint Inspection Unit
LEG	Legal Office
MSD	Management Services Division
OEDP	Office of the Executive Director – Protection from Sexual Exploitation and Abuse Unit
PSEA	protection from sexual exploitation and abuse
PSEAH	protection from sexual exploitation, abuse and harassment
RMD	Risk Management Division
SCD	Supply Chain and Delivery Division
TEC	Technology Division
TPA	third-party administrator
WEL	Wellness and Culture Division
WMO	Workplace and Management Front Office Division