



Executive Board First Regular briefing with the Risk Management Division

Risk Management Division

3 February 2026



Agenda

A.	CRO Strategic Update <i>(includes operational and corporate developments, budget and staffing overview, global risk network, and proposed RMD initiatives for 2026)</i>
B.	Corporate Risk Register
C.	Implementation of Independent Oversight Recommendations
D.	Management Oversight
E.	Global Assurance

CRO Strategic Update

OPERATIONAL

Dedicated risk engagement in the Hurricane
Melissa and Philippines Typhoon Responses

Risk Management has moved to the forefront of
leadership discussions, with active engagement at
recent Country Director meetings in APARO, LACRO,
MENAEERO, ESARO.

CORPORATE

Normative Alignment with the Management
Accountability Framework — Status as of January 2026

Launch of 2025 EDA & 2026 Operational Risk
Register Exercises

Bi-annual Programme of Work - ERM Policy Update –
APPROVED

R2 modules ready

2026 RMD Budget and Staffing – Update on the Impact of Resource Constraints

	2023	2024	2025	2026
PSA Budget*	6.95	5.6	4.85	
Regional Risk Budget**	2.3	2.1	1.5	
Trust Funds + CCI	2.7	0.7	0.9	0.3 0.9 -50.6%
Total	11.95	8.4	7.25	5.3 5.9
(Travel Budget)	0.5	0.35	0.1	0 0.2
Global Staff**	53	44	35	GHQ***
Regional Staff**	12	12	12	
Total	65	56	47	35 38 -41.5%

* Adjustments reflect the incorporation of new activities into the RMD mandate, including Business Continuity Management (BCM), the Evaluation Liaison function, and the GAP.

** Regional Risk Unit budgets and staffing figures are estimates. RMD does not have full visibility of regional budgets under the previous organizational structure.

*** GHQ refers to the unified governance structure integrating HQ and Regional Offices

Already addressed

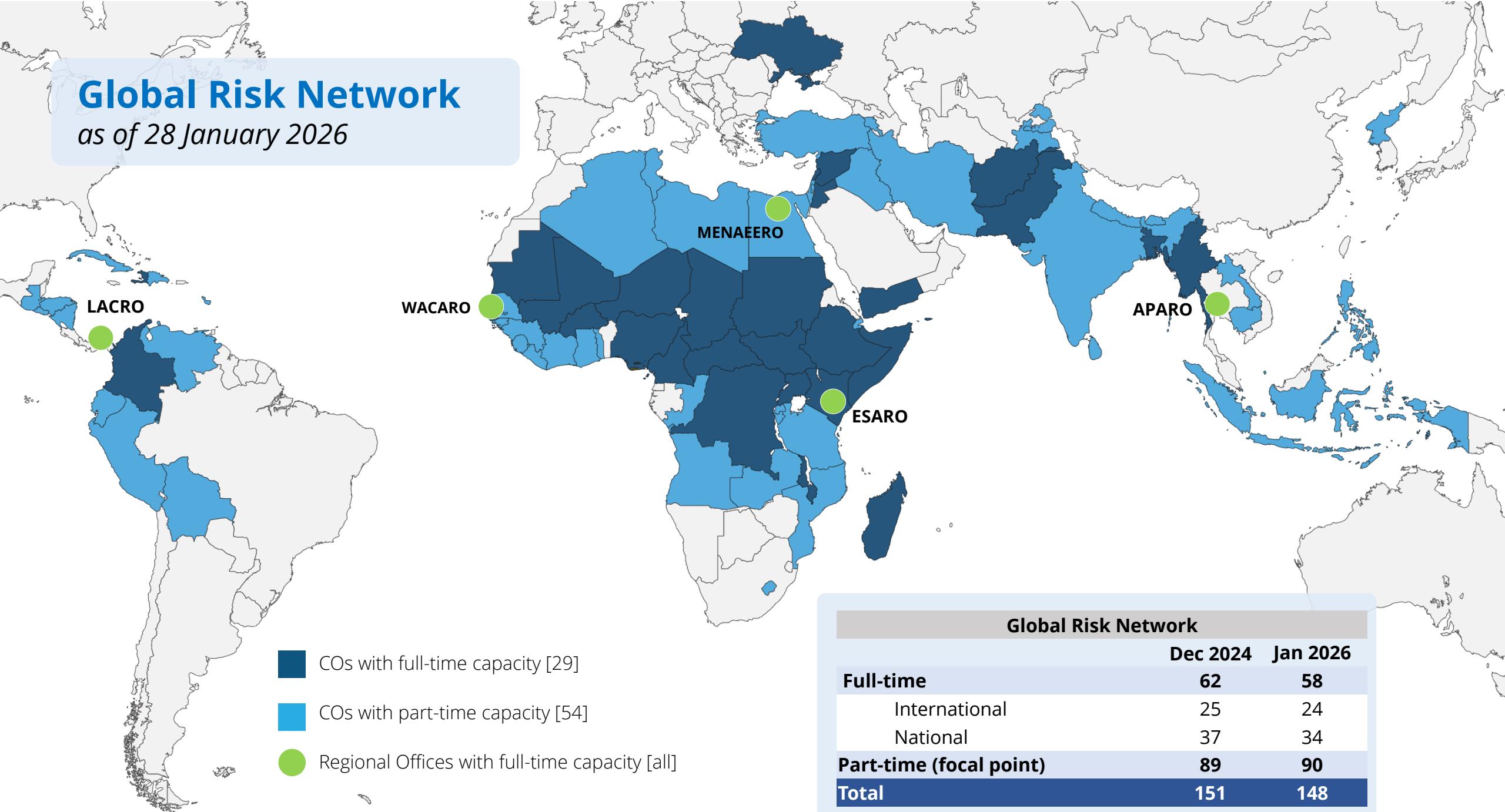
- **Oversight Follow-up Capacity** – Risk within tolerance.
- **AFAC Support** - Partially addressed.
- **Travel & Oversight Missions** – Partially addressed.

Funding in the process of being secured for 2026

- **Global Assurance Action Plan – CCI – 600K**
 - ✓ **MENAEERO Risk Position** (approx. 250K)
 - ✓ **Resource for Assurance Analysis** (approx. 180K)
 - ✓ **Resource for AFAC** (approx. 60K)
- **Resource for Delegation of Authority** (approx. 110K)

Global Risk Network

as of 28 January 2026



2026 Summary of RMD new initiatives **not exhaustive**

RESULT AREA	PROJECT / INITIATIVE	ACTIVITY / MILESTONE
Enterprise Risk Management	Risk Sharing	<ul style="list-style-type: none"> Develop Risk Sharing framework
	AFAC Prevention	<ul style="list-style-type: none"> Corporation Guidance on Aid Diversion & Beneficiary Sale Update Corporate Guidance on incident notification to donors
Accountability, Oversight and Internal Controls	Internal Governance	<ul style="list-style-type: none"> Delegation of Authority Repository
	Assurance Mainstreaming	<ul style="list-style-type: none"> Establish Technical Assurance Group
	Management Oversight	<ul style="list-style-type: none"> Remote management oversight activities
	Accountability and Oversight Framework	<ul style="list-style-type: none"> AOF communication plan Maturity assessment model (includes consultation with the EB)
Organizational Resilience	Business Continuity	<ul style="list-style-type: none"> Implement quarterly proactive reminder to prioritized COs
	Digital Tools	<ul style="list-style-type: none"> AI integration into risk identification and analysis (CO risk summaries) Automated oversight dashboards
Enablers	Risk Network	<ul style="list-style-type: none"> Strategic proposals for pooled staffing for cost sharing between COs
	ERM Policy	<ul style="list-style-type: none"> ERM Policy preparation (towards 2027 EB.2 submission)

December 2025 Corporate Risk Register

Likelihood	Impact						
	5 Very Likely	5 Low	10 Moderate	15 High	4 High	3 20 High	1 25 High
4 Likely	4 Low	8 Moderate	7 12 Moderate 8	16 High	5 2 20 High		
3 Moderately Likely	3 Low	6 Low	9 Moderate	12 Moderate	9 15 High		
2 Unlikely	2 Low	4 Low	6 Low	8 Moderate	10 Moderate		
1 Very Unlikely	1 Low	2 Low	3 Low	4 Low	5 Low		
Strategic	1 Negligible	2 Minor	3 Moderate	4 Severe	5 Critical		
Operational							
Fiduciary							

Corporate risk	Lead
1. Funding gap	Partnerships & Innovation
2. Fraud & Corruption	DED & COO
3. Beneficiary protection and PSEA (NEW)*	Programme Operations
4. Cybersecurity (NEW)*	Workplace & Management
5. Workforce misalignment	Workplace & Management
6. Employee duty of care	Workplace & Management
7. Operational assurance	Programme Operations
8. Digital stagnation	Workplace & Management
9. Adaptation to the new normal	DED & COO

* Risk entries endorsed by December 2025 Risk Committee.

Oversight Progress – Q4 2025

Total Outstanding Actions

2321

New Actions Issued in Q4

453

Implementation Closure Rate

IA 39%
EA 24% (Annual Accounts)
EA 79% (Management Letter)
EV 26%

High-Priority Overdue Actions

742

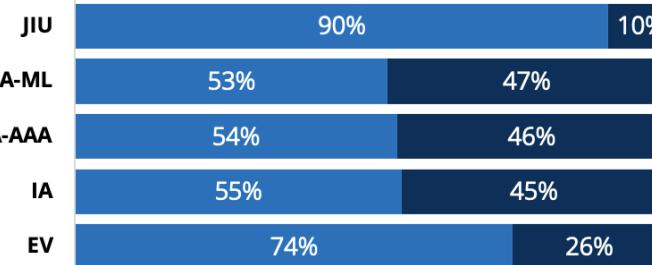
Closed in Q4 2025

174

Overdue Rate

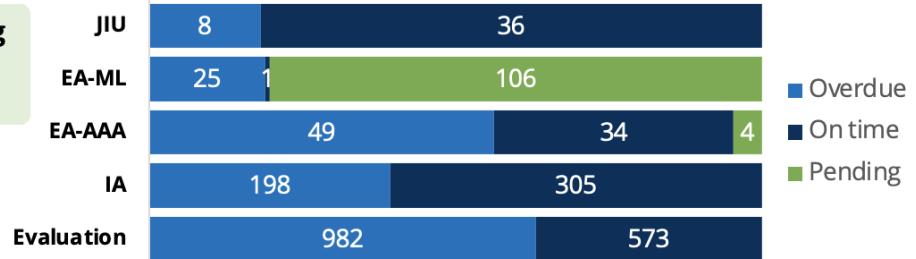
IA 39%
EA 56% (Annual Accounts)
EA 19% (Management Letter)
EV 47%
JIU 18%

Overall Status since 2022



■ Closed
■ Open

Status of outstanding oversight actions by report type



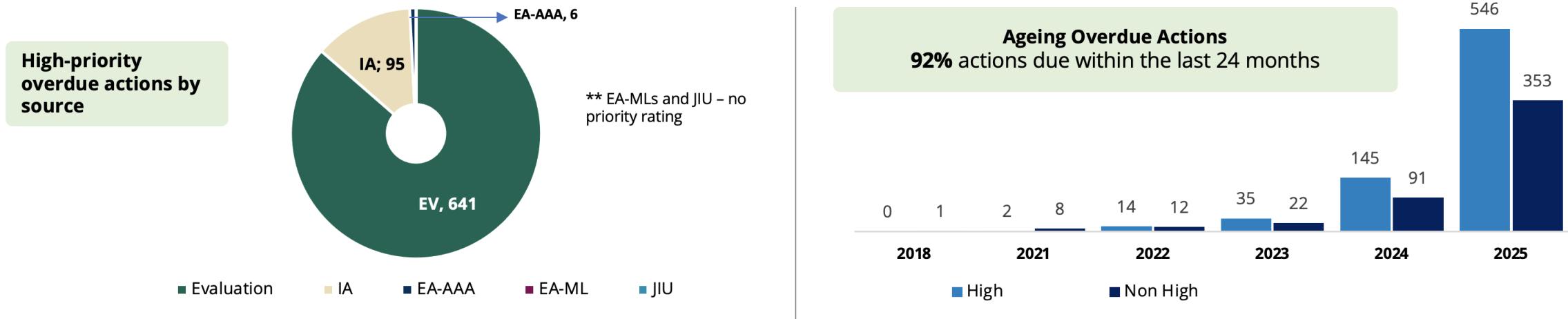
■ Overdue
■ On time
■ Pending

Overall status

- Total outstanding actions remain **high (2,321)**, driven primarily by evaluation recommendations (1,555) and IA (503)
- Q4 2025 throughput remained constrained, with 453 new actions issued versus 174 closures, resulting in an increase in open actions.
- Since 2022, evaluation and IA account for the largest volumes of open actions, despite relatively higher historical closure rates, reflecting scale rather than effectiveness alone.

Oversight Progress – Q4 2025

Risk Profile



Risk concentration

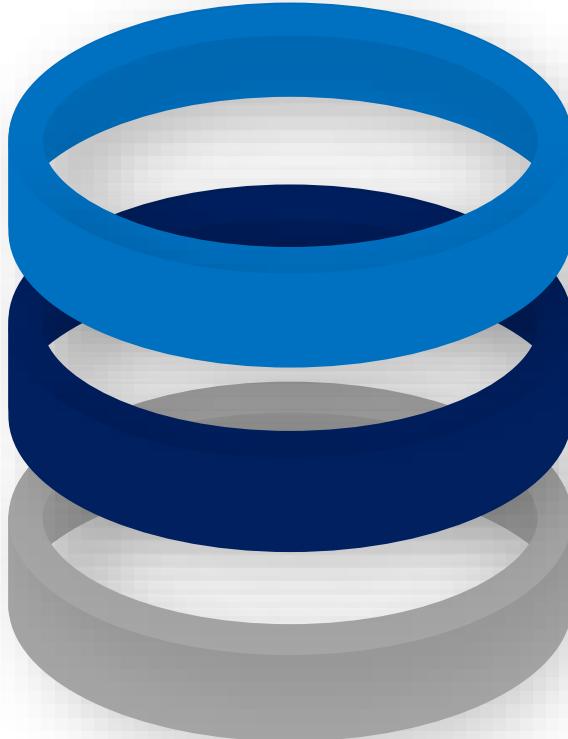
754 high-priority actions are overdue:

- around 70% relate to **performance and effectiveness**, mainly originating from CSPs and decentralized evaluations and concentrated at country office level. This pattern points to continued delivery-level implementation pressures;
- a smaller but critical subset (~30%) concerns **control and compliance gaps**, largely at GHQ level and concentrated in ICT, risk management, logistics, monitoring, cooperating partner management and finance. These gaps reflect the need for stronger planning and oversight, clearer roles and responsibilities, more effective performance measures, and better integration of systems and tools.

Strategic direction

- Reinforce senior leadership sponsorship** of priority overdue actions
- Conduct root-cause analysis of implementation delays** and agree targeted corrective actions
- Maintain proactive senior leadership engagement with the External Auditor**
- Engage early with the Joint Inspection Unit** to align expectations for 2026 in the context of budget constraints.

Management Oversight – Normative Instruments



Accountability and Oversight Framework

(Approved by the EB in November 2025)

Sets the strategic direction

Framework for Management Oversight - Revised

(Issued in January 2025)

Interprets these standards for management oversight, defining who does what and how

Management Oversight Missions SOP

(Issued in November 2025)

Puts the framework into action, guiding teams through the actual process of oversight missions and follow-up

These three elements work together to embed assurance and oversight into WFP's governance model but also provide the flexibility to adapt and prioritize in response to operational realities and resource limitations.

Update on Assurance (since 26 Sept 2025 Regular Briefing with RMD)

Targeting

Targeting Assurance Framework
rolling out to all WFP Country Offices

Guidance on **Targeting and Registration in Emergency Contexts** issued

Monitoring

Remote programme monitoring
piloted across 15 higher-risk operations

Third-party monitoring in 35 Country Offices

Community Feedback Mechanism

Joint Inter-agency CFM Channels

Corporate Issue Escalation & Case Management system (SugarCRM)
streamlined adoption and roll-out



Identity Management (IDM)

IDM Community of Practice for socializing updates and guidance on IDM assurance

Roll-out of SCOPE In-Kind



Cooperating Partnership Management

Partner Connect rolled out in 48 Country Offices
Coordinating **expansion of tools to government agencies** acting as implementing partners



Commodity Management

CP Stock Management Solution

- Rolled out in more than 25 country offices, with an additional 22 planned by year-end.

Oversight

Risk Committee to supersede High-Level Task Force for strategic oversight on assurance

Updates on assurance to continue at **Regular RMD Briefings**

OIGA's Consolidated Insights on the Global Assurance Project 2025

Launch of **Strategic Evaluation of the Effects of the Global Assurance Project on WFP's Humanitarian Assistance Capacity** by Office of Evaluation

Statement of Internal Control & Management Review of Significant Risk and Control Issues

Looking ahead



Q1 2026

- CRO Strategic Update
- Updates on Corporate Risk Register (CRR)
- Present the JIU (Joint Inspection Unit) status report
- Oversight recommendations Status report
- Update on Mainstreaming Assurance



Q2 2026

- CRO Strategic Update
- Updates on Operational Risk Register (ORR)
- Oversight recommendations Status report
- **ED Assurance outcomes**
- **Management Review**
- Response to the Annual Evaluation Report (AER)
- Evaluation implementation status report (Annex to AER)
- EA recommendation status (Annex to Audited Annual Accounts Report)



Q3 2026

- CRO Strategic Update
- Updates on CRR
- Oversight recommendations Status report
- **Update on the WFP ERM Policy**
- Update on Mainstreaming Assurance
- Management response to the Summary Field Report of the External Auditor

Thank you.