



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

**Executive Board**  
Annual session  
Rome, 23–26 June 2026

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Distribution: General	Agenda item 7
Date: 27 April 2026	WFP/EB.A/2026/7-C/1/Add.1
Original: English	Oversight functions
	For decision

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

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## Note by the Executive Director on the annual report of the Inspector General

### Introduction

1. This document presents the Executive Director's note on the annual report of the Inspector General for 2025,<sup>1</sup> taking into consideration the work of the Office of the Inspector General (OIG) and its two units, the Office of Internal Audit (OIGA) and the Office of Inspections and Investigations (OIGI). This response should be read in conjunction with the Executive Director's statement on internal control and the Management review of significant risk and control issues for 2025,<sup>2</sup> which draws on the same Executive Director's assurance exercise and associated oversight evidence.
2. The Executive Director welcomes the work carried out by OIG and underscores the essential role of independent oversight in strengthening accountability, supporting sound governance and risk management, and ensuring the effective and efficient use of WFP's resources, including the safeguarding of the organization's assets. She welcomes the Inspector General's annual report and its analysis of emerging trends, systemic challenges and areas of potential risk, particularly in the context of an increasingly complex operating environment characterized by growing humanitarian needs, multiple and protracted crises, heightened security constraints and persistent funding pressures that have affected institutional capacity across the organization.
3. In line with previous years, this note focuses primarily on selected actions undertaken by WFP management in response to the issues and concerns identified by OIG, as well as on forward-looking measures to further strengthen governance, risk management and internal controls.

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<sup>1</sup> "Annual report of the Inspector General" (WFP/EB.A/2026/7-C/1).

<sup>2</sup> "Management review of significant risk and control issues, 2025" (WFP/EB.A/2026/7-D/1).

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4. The management review of significant risk and control issues outlines, in greater detail, the principal risks and internal control challenges facing the organization and the measures being implemented to address them. Accordingly, this note does not seek to address each thematic area covered in the Inspector General's annual report but rather provides an overview of WFP's overall organizational response to the issues and concerns raised, taking into account operational realities and resource constraints in 2025.

### **Assurance statement**

5. The Executive Director welcomes the Inspector General's overall conclusion that, based on the risk-based oversight activities undertaken in 2025, no material weaknesses were identified in WFP's governance, risk management or internal control processes that would seriously compromise the achievement of the organization's strategic and operational objectives.
6. This assurance is particularly significant given the context in which WFP operated during the reporting period. The organization faced an increasingly complex operating environment marked by multiple and protracted crises, heightened insecurity, sustained humanitarian needs, and severe funding constraints that affected institutional capacity at all levels. In this context, WFP continued to deliver assistance at scale while preserving its core accountability, oversight and assurance functions.
7. At the same time, 2025 marked a critical phase in WFP's organizational transformation. Following the organizational changes initiated in 2024, the Executive Director has continued to advance an organizational design that is fit for purpose, adaptable and capable of delivering effectively under constrained conditions. Building on the organizational review and implementation decisions taken during 2024, the introduction of a new management accountability framework in early 2025 is driving the consolidation of global headquarters functions and the empowerment of country offices within clearer and more coherent lines of reporting, risk escalation and accountability.
8. The Executive Director recognizes that organizational change of this scale is demanding for personnel and that time is required for new structures, roles and processes to fully consolidate and become embedded. During this transition period, management attention has therefore focused not only on structural reform but also on supporting employees, maintaining operational continuity and ensuring that accountability and assurance are preserved as responsibilities and ways of working evolve. These reforms are intended to address longstanding challenges related to role clarity, decision-making authority and follow-up on risks and controls in a decentralized organization, while progressively strengthening second line oversight and corporate assurance.
9. While the report identifies areas requiring further management attention, including a number of recurring challenges, these do not rise to a level of institutional significance. As described in the management review, these challenges predominantly reflect uneven application and follow-through of existing controls across operations, rather than fundamental weaknesses in their design.
10. Instead, they underscore the need for continued prioritization, sequencing and risk-based decision-making, particularly in the current resource environment. The Executive Director recognizes the professionalism, commitment and adaptability demonstrated by WFP personnel across global headquarters and country offices in maintaining effective control environments and managing risk under demanding conditions.
11. The Executive Director reiterates WFP's commitment to transparency, effective risk management and sustained follow-up on agreed actions. Donors and stakeholders can be assured that corrective measures are actively monitored through established governance and accountability mechanisms, including those reinforced through the new management

accountability framework, and that lessons drawn from oversight activities are systematically used to strengthen organizational performance.

### **Statement of independence**

12. The Executive Director notes with satisfaction the Inspector General's confirmation of the organizational independence of OIG, including the absence of management interference in work planning, execution or reporting during 2025. The adherence of OIG's activities to applicable professional standards continues to underpin the credibility and value of WFP's assurance framework.
13. At the same time, the Executive Director takes careful note of the impact of organization-wide budget reductions on OIG's resourcing, including frozen posts and extended audit cycles. These constraints reflect broader financial pressures across the organization and highlight the importance of continued risk-based prioritization. Safeguarding the effectiveness and independence of oversight functions remains a priority, and management will continue to support OIG within the limits imposed by the prevailing resource environment.

### **General observations on oversight trends**

14. During 2025, OIG continued to experience sustained demand for oversight services, particularly within OIGI, reflecting the continued increase in reported allegations and the growing complexity of cases. In 2025, OIGI received 2,010 new allegations, representing an increase of 12 percent compared with 2024. This trend has persisted over successive years and reflects a range of factors, including the size and geographic reach of WFP's operations, increased awareness of reporting mechanisms among personnel, partners and affected populations, and confidence in the organization's investigative processes. In 2025, these pressures were further compounded by organization-wide budget reductions that resulted in frozen positions, extended audit cycles and the need for sharper risk-based prioritization across OIG's activities.
15. Against this backdrop, the Executive Director notes that the number of open and overdue management agreed actions increased during 2025. While reducing overdue actions remained a management priority, progress was uneven. The increase reflects a combination of factors, including the volume and timing of audit reports issued – particularly in high-risk operations, capacity constraints at the country and global levels, and transition pressures associated with organizational realignment. At the same time, a significant number of agreed actions were closed during the year, demonstrating continued management effort to address audit findings despite constrained conditions and competing operational demands.
16. Recognizing these trends, senior management has intensified its focus on clarifying accountability for agreed actions, strengthening the prioritization of high-risk issues and ensuring that implementation timelines are realistic and sequenced. The introduction of the new management accountability framework in early 2025, together with clearer assignment of responsibilities following the organizational realignment, is expected to support stronger ownership, more consistent follow-up and faster risk escalation as these arrangements consolidate over time.
17. The Executive Director therefore emphasizes the importance of maintaining an appropriate calibration across the three lines. While independent oversight remains indispensable, sustained under-investment in first- and second-line capacities risks weakening prevention, increasing the volume of findings and allegations and ultimately placing greater strain on the oversight functions themselves. Management will continue to assess how limited corporate resources can be most effectively allocated to reinforce implementation, prevention and accountability in high-risk operations.

18. Looking ahead to 2026, management intends to further strengthen the quality and discipline of audit follow-up by focusing on the prioritization of high-risk actions, reinforcing accountability at the appropriate level and improving visibility over implementation progress. At the same time, the Executive Director acknowledges that, given ongoing funding uncertainty, sustained operational pressures and the cumulative effects of multiple years of increased oversight activity, backlog levels may remain elevated or increase further in the short term. Continued emphasis will therefore be placed on risk-based decision-making, realistic sequencing and sustained management engagement, rather than on achieving absolute numeric reductions that may not be feasible in the prevailing environment.
19. The Executive Director also notes that OIG adapted its approach during 2025 by further refining risk-based planning, strengthening analytical tools and making explicit trade-offs to concentrate resources on areas of greatest material risk to WFP. This included continued emphasis on high-risk country operations, thematic audits and information technology, as well as greater use of consolidated insights to address systemic issues more efficiently.
20. The Executive Director appreciates the extensive consultations undertaken by OIG in developing the 2025 assurance workplan and welcomes its continued alignment with organizational risk priorities and the global assurance standards. In a constrained and rapidly evolving operating environment, close coordination between OIG, audited entities and other oversight functions will remain essential in 2026 to ensure that audit recommendations are targeted, practical and achievable, while preserving WFP's capacity to deliver assistance effectively in high-risk settings.
21. With regard to misconduct and investigations, the Executive Director remains concerned by the continued year-on-year increase in allegations relating to fraud, harassment, abuse of authority, discrimination and sexual exploitation and abuse, particularly those involving external partners. While recognizing that increased reporting partly reflects improved awareness and trust in reporting mechanisms, such conduct remains unacceptable. Together with the senior management team, the Executive Director will continue to prioritize prevention, accountability and risk mitigation to ensure that WFP and its operations provide a safe environment for employees, beneficiaries, partners and vendors alike.
22. The organization maintains a strong focus on protection from sexual exploitation and abuse (PSEA). While the Executive Director no longer serves as the Inter-Agency Standing Committee Champion, she continues to actively champion PSEA and related issues to ensure prevention remains central to the organization's work. During 2025, particular emphasis was placed on strengthening leadership accountability, enhancing partner oversight, reinforcing mandatory training and improving the identification of context-specific risks at the country level, complementing investigative and accountability mechanisms and supporting sustained risk reduction.

### **Overview of activities of the Office of Internal Audit**

23. The Executive Director reiterates management's appreciation of OIGA's sustained focus on field operations during 2025, despite operating under significant resource constraints. As in previous years, audit coverage prioritized operations exposed to the highest levels of risk, while also extending to smaller and lower risk country offices and functions to ensure proportional coverage across WFP's diverse operational footprint. This approach enabled OIGA to provide assurance in relation to both systemic drivers of risk and context-specific control issues, reflecting the scale, complexity and global breadth of WFP's operations.

24. OIGA delivered a broad assurance programme during 2025, comprising country office audits, thematic audits, information technology audits and advisory engagements, including proactive integrity reviews. Country office audits continued to represent the largest share of the assurance portfolio and covered operations managing multi-billion-dollar programmes, where fiduciary, operational, protection and reputational risks are most pronounced. Thematic and information technology audits complemented this work by examining cross-cutting risks affecting multiple regions and corporate functions.
25. OIGA's advisory opinions and proactive integrity reviews remained particularly valued by management, as they provided timely, forward-looking input during periods of organizational change and system transformation. In 2025, such engagements supported the strengthening of governance and controls in areas including global payment services, procurement reform and digital solutions, enabling risks to be addressed proactively rather than retrospectively. This preventive dimension of audit work continues to be a critical element of WFP's overall assurance framework.
26. As in recent years, a significant proportion of country office audits resulted in ratings indicating that major improvements were needed, while no audits were rated as unsatisfactory. This distribution of ratings remains broadly consistent with previous years and reflects the challenging environments in which WFP operates, including conflict and access constraints, large-scale reliance on cooperating partners, high transaction volumes and volatile funding conditions. The Executive Director reiterates her commitment, together with the senior management team, to prioritizing the resolution of material audit findings, particularly those affecting fiduciary assurance, programme integrity, protection and effective risk escalation.
27. Audit engagement during 2025 increasingly translated into concrete organizational progress through the implementation of clearer frameworks, standards and tools addressing long-standing areas of risk. In the management of cooperating partners, a dedicated assurance framework and minimum risk-based measures were introduced, building on the mandatory use of the United Nations Partner Portal and supported by the continued rollout of Partner Connect, now operational in 49 country offices. Ongoing capacity strengthening work has reach 900 employees in the reporting period. These measures strengthened end-to-end oversight of partner selection, contracting, reporting and performance monitoring, directly responding to recurring audit findings. As reflected in the management review, uneven implementation remains primarily driven by staffing and capacity constraints at the country office level, rather than gaps in policy or tools. Assurance is also strengthened through efforts to build local partner capacity. This includes the rollout of a capacity strengthening strategy for local non-governmental organizations (NGOs), an updated onboarding package for new NGO cooperating partners, and partner consultations.
28. Targeting, monitoring and identity management – all recurrent themes in OIGA audits – also saw substantive advances. Standardized assurance frameworks and updated corporate guidance were issued and applied across operations, reinforcing community engagement, access to community feedback mechanisms and clearer governance arrangements for beneficiary data. The use of corporate solutions for community feedback and case management, including SugarCRM,<sup>3</sup> supported stronger escalation of issues, accountability and follow-up, while identity management assurance was further strengthened through clarified governance arrangements and expanded application across assistance modalities.

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<sup>3</sup> SugarCRM is WFP's beneficiary complaint and feedback mechanism platform.

29. Audit findings related to cash-based transfer operations informed concrete improvements in governance and risk oversight during 2025. A cross functional mechanism was established to review and escalate financial service provider risks, transaction processing was streamlined through corporate payment platforms, and a corporate self-insurance mechanism for cash-based transfer operations was introduced to strengthen financial risk mitigation. These actions enhanced assurance over a modality through which a substantial proportion of WFP assistance is delivered and addressed issues identified repeatedly in field-level audits.
30. Human resources and workforce management processes also featured in audit and advisory work. Findings related to recruitment efficiency, role clarity and process fragmentation were addressed through targeted management action, including the clarification of shared accountabilities between hiring managers and the Human Resources Division and more consistent use of the corporate human resources system to manage recruitment requests, approvals, assessments and onboarding. As reported in the management review, human resource management was identified as one of the most significant control challenges in 2025, reflecting the combined effects of funding constraints, workforce reductions and organizational transition.
31. Enhanced use of system-generated data improved visibility over recruitment workflows, reduced reliance on manual processes and strengthened assurance over compliance, transparency and fairness across the recruitment life cycle, despite significant funding-driven staffing reductions.
32. Information technology and data-related risks featured prominently in OIGA's work during the year. Several information technology audits identified internal control gaps and governance weaknesses associated with fragmented system development, third party management, data privacy and cybersecurity. In response, management advanced work to clarify end-to-end accountability for enterprise information technology, strengthen oversight arrangements and reinforce data protection and cybersecurity controls. These actions build on the organization's information and technology strategy and data strategy and aim to progressively address recurring audit concerns through a more integrated enterprise architecture.
33. Risk management continued to be a cross-cutting theme across audit products. All country offices maintained risk registers, and management attention during 2025 focused on improving the quality, use and escalation of risk information. Dedicated risk capacity – including 78 risk officers deployed across 30 country offices – supported more systematic risk identification and response in the most complex operations. These efforts remained closely aligned with the mainstreaming of the global assurance project, which continued to promote risk-based decision-making, proportionate controls and effective incident escalation in high-risk environments.
34. The Executive Director acknowledges that progress across these areas remains uneven and that funding constraints, rising humanitarian needs and organizational transition continue to affect implementation capacity. Nevertheless, audit engagement during 2025 contributed to tangible improvements in how risks are identified, prioritized and managed across WFP, with a growing emphasis on prevention, structured assurance and organizational learning at scale, rather than solely corrective action.

35. Looking ahead, the Executive Director recognizes that the operating environment in 2026 is likely to remain extremely challenging. Funding uncertainty, multiple concurrent emergencies and the cumulative effects of several years of heightened oversight activity may continue to place strain on governance and assurance systems. In this context, management will maintain a strong focus on risk-based prioritization, realistic sequencing and sustained senior engagement, while continuing to rely on OIGA's work to strengthen internal controls and organizational performance across WFP's operations.

## **Overview of the activities of the Office of Inspections and Investigations**

36. In recent years, OIGI has experienced a significant and sustained increase in the volume and complexity of allegations received. In 2025, OIGI received 2,010 new allegations, representing a further year-on-year increase and confirming a long-term upward trend. This growth reflects the scale and reach of WFP's global operations, the organization's heightened exposure to high-risk environments and partnerships, and increased awareness and confidence in reporting mechanisms among employees, partners, vendors and affected populations.
37. The Executive Director notes that the increase in allegations should not be interpreted solely as a negative development. Rather, it is also indicative of WFP's continued efforts to foster a culture of accountability, transparency and psychological safety, in which individuals feel empowered to speak up and have access to multiple reporting channels. Maintaining trust in these mechanisms remains a priority, particularly in contexts characterized by decentralized delivery models and extensive reliance on cooperating partners.
38. At the same time, the Executive Director acknowledges that the sustained growth in caseload places considerable pressure on OIGI's operational capacity, particularly in an environment of funding constraints that have affected staffing levels and processing timelines across the organization. These pressures underscore the importance of continued risk-based prioritization, efficient intake and triage procedures, and the strategic use of data and technology to support case management and investigative effectiveness.
39. In 2025, allegations related to fraud and corruption continued to constitute the largest proportion of reported cases, with a significant share involving the employees of cooperating partners. This pattern remains consistent with findings from previous years and reinforces the relevance of WFP's assurance and oversight focus on cooperating partner management, due diligence and monitoring arrangements. Allegations relating to sexual exploitation and abuse, harassment, abuse of authority and discrimination remained comparatively stable, with cases involving sexual violence and sexual harassment continuing to receive priority handling.
40. The Executive Director welcomes the sustained efforts made to progress and close cases despite these pressures, recognizing the importance of timeliness and procedural rigour for both accountability and fairness. Close coordination between OIGI, the Human Resources Division, the Office of the Ombudsperson and Mediation Services, the Ethics Office and the Legal Office remains critical to ensuring coherent handling of cases, appropriate escalation and effective follow-up, while safeguarding due process and confidentiality.
41. With regard to disciplinary processes, the Executive Director notes the continued increase in the number of cases requiring formal disciplinary action or management intervention. These trends reflect not only the growing volume of allegations, but also the progressive use of differentiated resolution tools, including management interventions, to address misconduct proportionately and efficiently. Strengthening coordination between internal justice system actors remains a management priority, with the dual objectives of improving efficiency and reinforcing staff confidence in the system.

42. The Executive Director reiterates WFP's policy of zero tolerance for inaction in cases of misconduct, including fraud, corruption and sexual exploitation and abuse. Prevention remains an essential complement to investigative and disciplinary processes and requires sustained leadership engagement, partner oversight, mandatory training and consistent application of safeguards across operations. In this regard, the Executive Director welcomes ongoing efforts to strengthen prevention, risk analysis and management accountability, particularly in high-risk settings.
43. Looking ahead, the Executive Director recognizes that demand for investigative and inspection services is likely to remain high in 2026, while funding uncertainty and operational pressures persist. In this context, management will continue to support OIGI through risk-based prioritization, strengthened coordination with other assurance and oversight functions, and efforts to improve efficiency and effectiveness, while safeguarding the independence and integrity of the investigative function as a cornerstone of WFP's accountability framework.