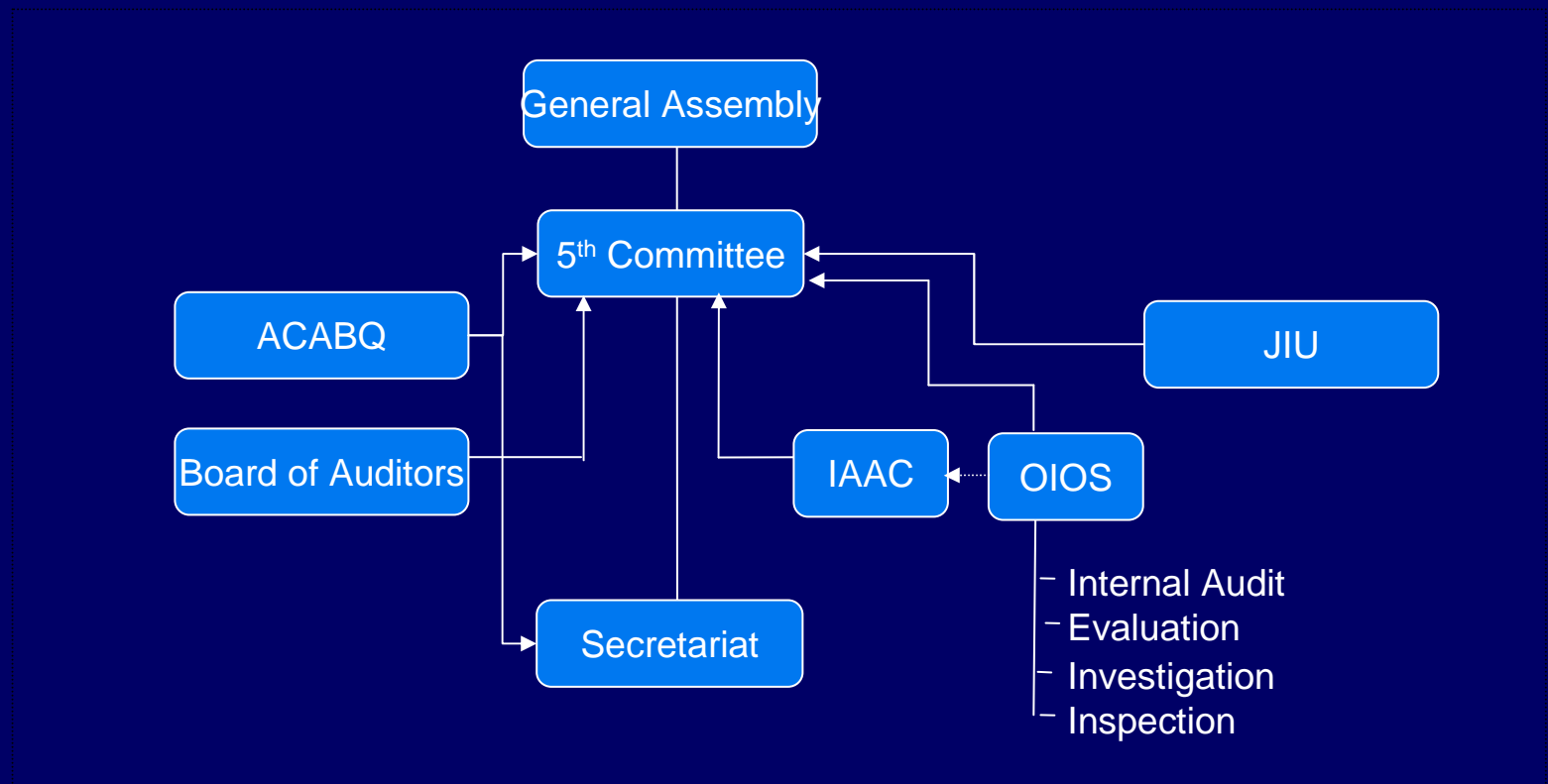
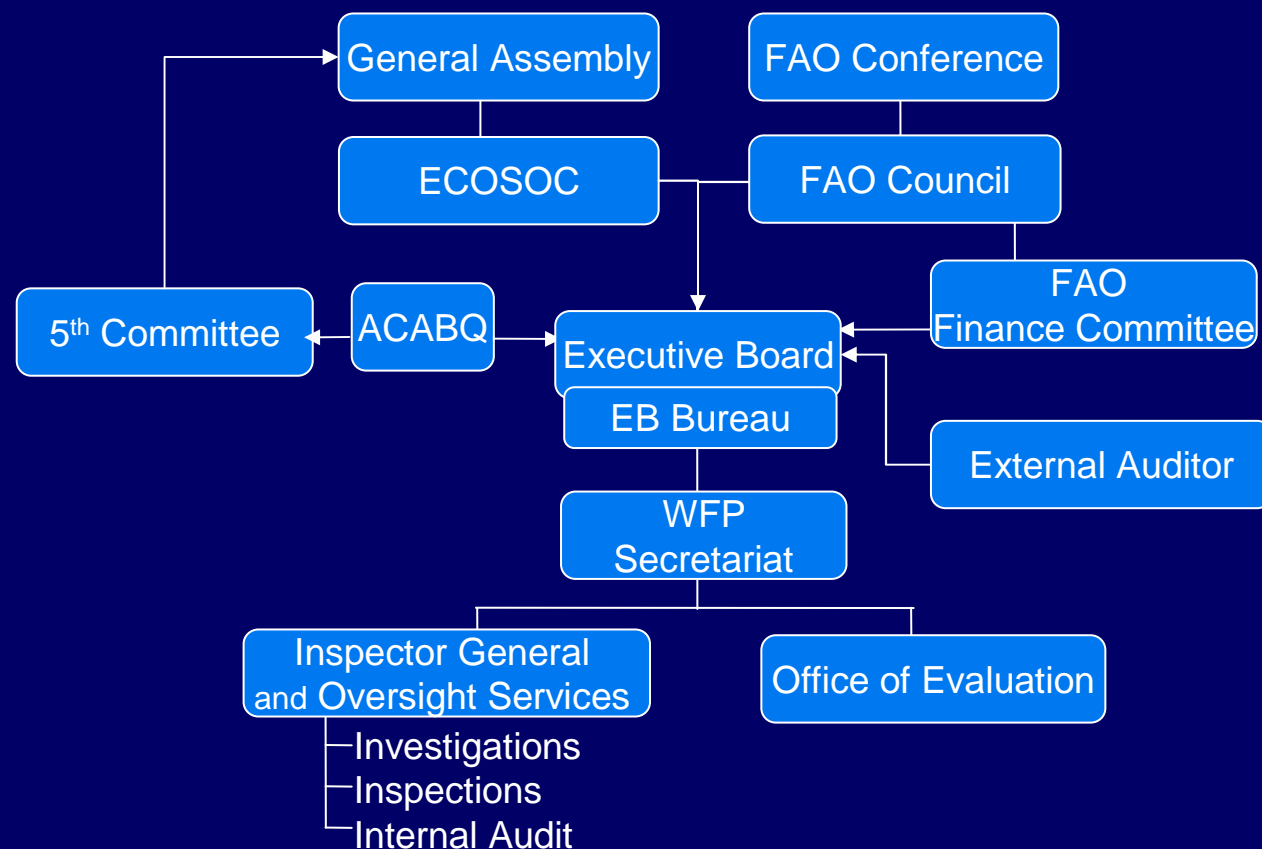


United Nations Secretariat Governance and Oversight Architecture



World Food Programme Governance and Oversight Architecture



BEST PRACTICES IN OVERSIGHT MECHANISMS

Paper presented to EB in 2003. Themes were:

- **Codes of conduct**
Board Members
Staff
- **Reporting**
Financial Statements
Oversight Reports
- **Internal Oversight Committees**
- **Risk Management**

WFP Actions

- **Establishment of Ethics Office**
- **Adoption of a ‘Whistleblower’ protection Policy**
- **Adoption of Financial and Conflict of interest disclosures policy**
- **Oversight Report to the Executive Board**
- **Strengthened Internal Audit Committee**
- **Approval of Enterprise Risk Management Policy**

Additional Developments

Gap analysis based on two reports submitted to the General Assembly (EB Seminar Nov 2007)

- **Oversight Lacunae in the UN System (JIU Report)**
- **Comprehensive Review of Governance and Oversight (PWC Report)**

Gaps identified and under consideration

Recent Conclusions

- Revisions on terms of appointment of the External Auditor
- Audit Committee Reporting to the Executive Board

For Future consideration

- EB to undertake a facilitated evaluation of its own process
- EB approval of the budget of internal oversight functions
- Appointment and term limits of heads of oversight services
- Sharing of Internal Audit Reports with EB members
- Development of a Comprehensive Accountability Framework