



World Food
Programme



Induction Session for New Members and Observers of the WFP Executive Board

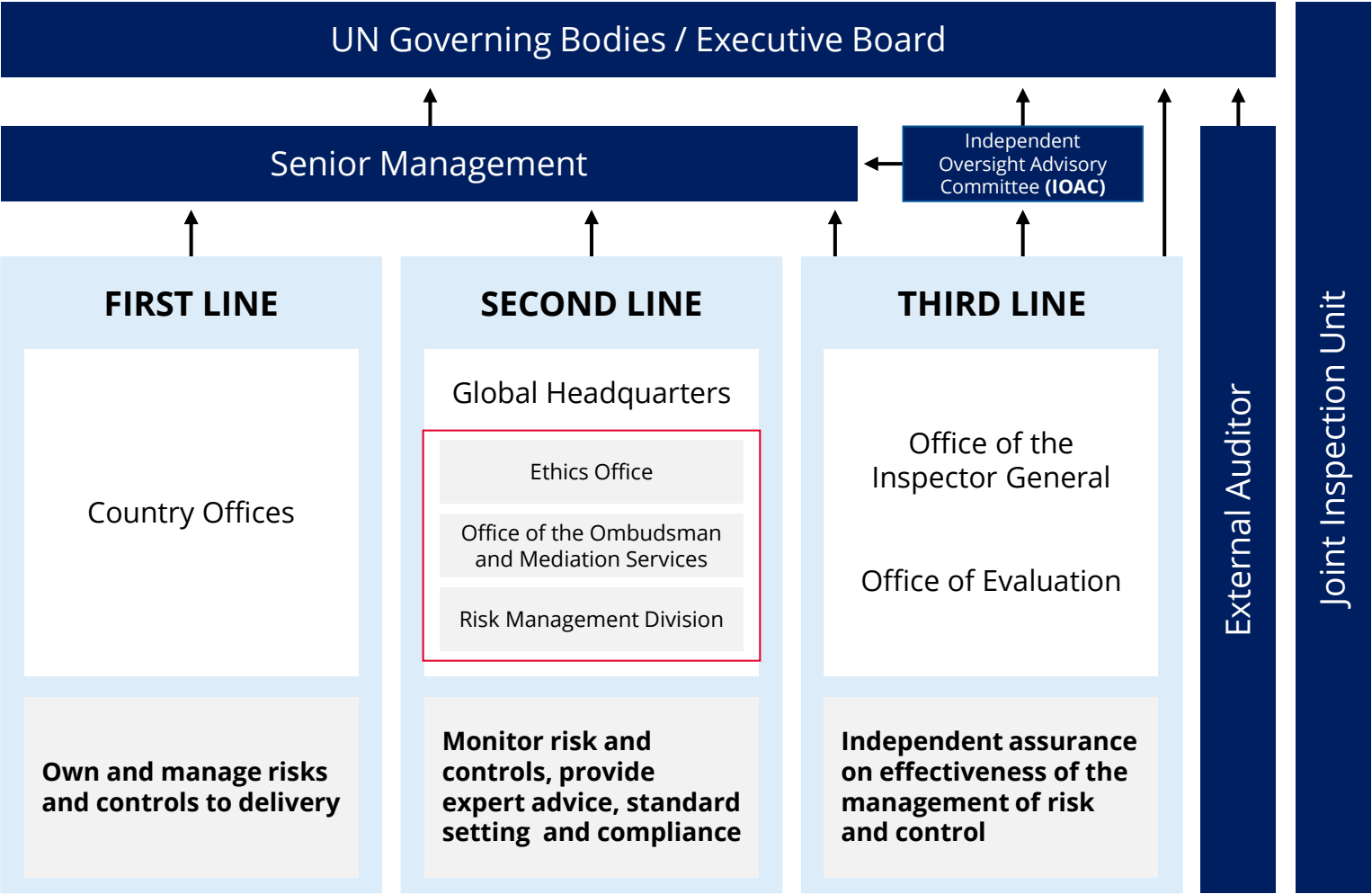
Risk Management Division

October 2026

Where risk management sits



Three Lines Model



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

Our Vision

Who we support

What we do

How we do it

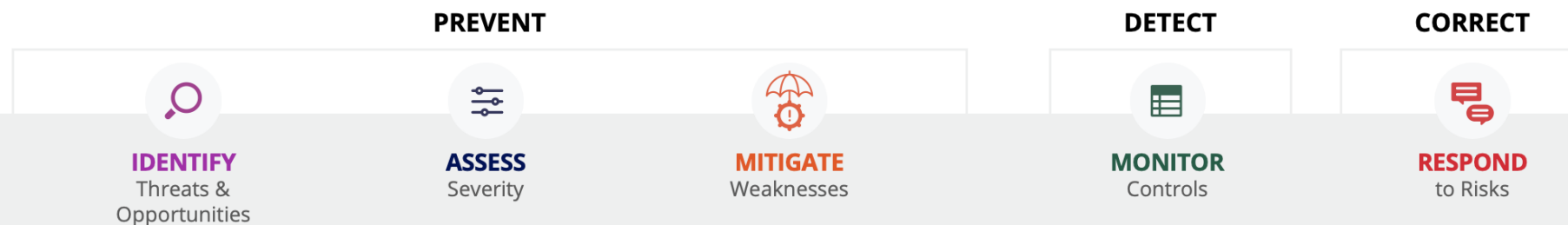
EMBEDDING RISK CULTURE TO ACHIEVE WFP'S MANDATE



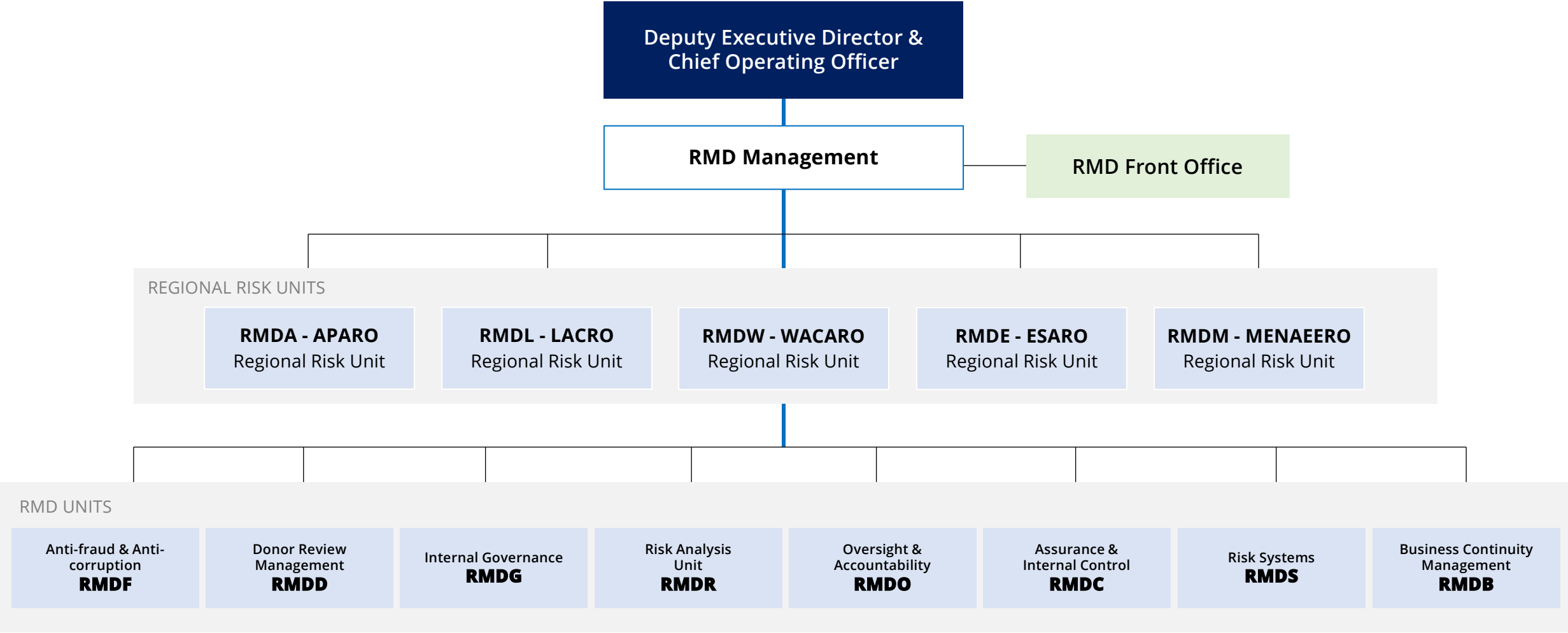
AS AN OVERARCHING 2ND LINE FUNCTION, WE...



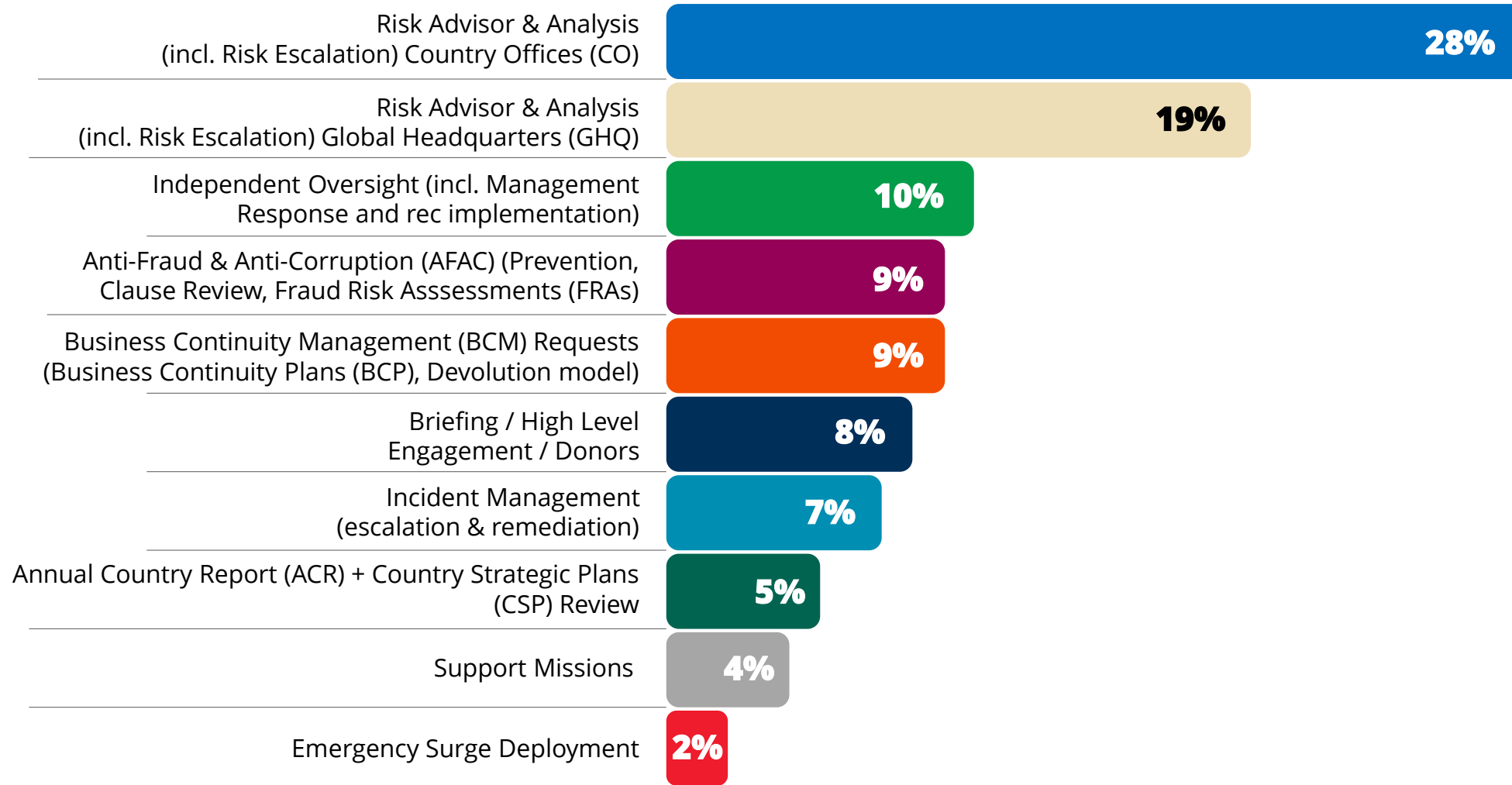
RISK MANAGEMENT FRAMEWORK



Risk Management Division (RMD) Organigram

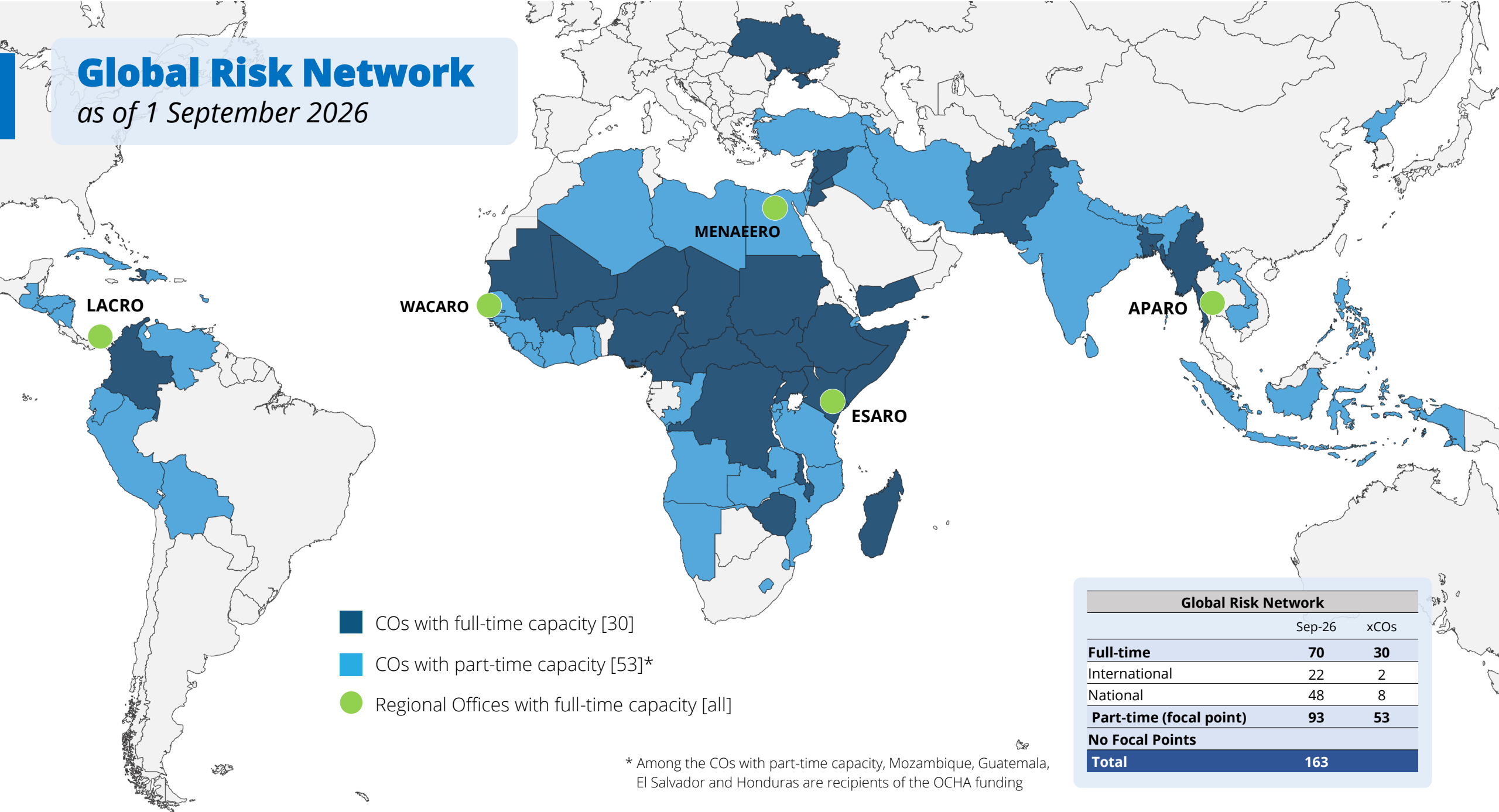


How RMD Supports Country Offices and GHQ | January–September 2026



Global Risk Network

as of 1 September 2026



Global Risk Network		
	Sep-26	xCOs
Full-time	70	30
International	22	2
National	48	8
Part-time (focal point)	93	53
No Focal Points		
Total	163	

Thank you.

Annex

Risk Management Division



Overview of Risk Management at WFP and Executive Board Oversight Role

Board documents institutionally led by RMD:

- Internal Control Framework (OED 2015/016)¹; and
- [Board-approved 2018 Enterprise Risk Management Policy](#)², [WFP Accountability and Oversight Framework](#)³, and [2021 Revised Anti-Fraud and Anti-Corruption Policy](#)⁴.

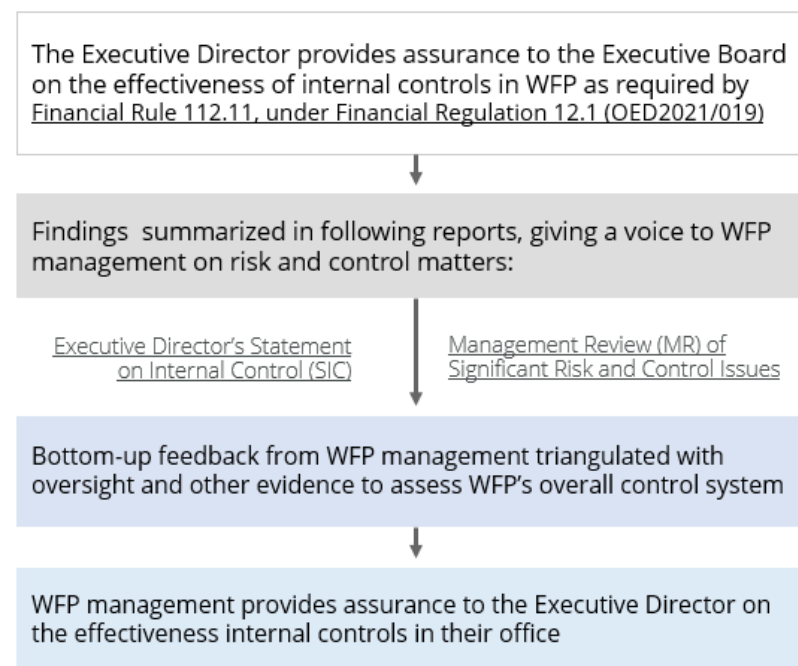
Processes requiring annual updates to the Executive Board:

- Annual Executive Director Assurance Exercise which forms the **Executive Director's Statement on Internal Control** (published in the [Audited Annual Accounts](#)) and related [Management Review of Significant Risk and Control Issues](#) (Annual Session);
- Coordination and follow-up related to a) reviews conducted by the [Joint Inspection Unit of the United Nations System \(JIU\)](#) (First Regular Session) and b) corporate performance audits and field audits conducted by the [External Auditor](#) (Annual Session and Second Regular Session); and
- [Management response to the Annual Evaluation Report and Implementation Status of Evaluation Recommendations Report](#) (Annual Session).

Processes requiring regular updates to the internal Risk Committee (new), WFP Independent Oversight Advisory Committee (IOAC) and Executive Director:

- Corporate Risk Register (updated twice annually and presented to Risk Committee) for endorsement and IOAC thereafter)⁵; and
- Implementation status of Evaluation, JIU, External Auditor and Internal Audit oversight recommendations (quarterly updates to IOAC, updates to the Executive Director for relaying progress during pre-Board List meetings).

Key organizational governance process in place since 2011 – WFP first to implement in UN system



¹ Framework established in September 2011 and updated in 2015 upon United Nations adoption of [Three Lines](#) in 2014. Executive Director Circular to be updated in 2026 to reflect two-layer organizational structure and Accountability and Oversight Framework.

² First policy approved by the EB in 2005 and the second in 2015. Updated policy to be presented for EB approval in November 2027.

³ The new accountability and oversight framework was approved by the EB in 2025.

⁴ First policy approved by the EB in 2010 and the second in 2015, both previously owned by the Inspector General.

⁵ Established in September 2011 to mainstream risk management, it considers risks that occur globally, focuses executive management attention to ensure accountability for addressing these risks, and facilitates priority decision-making around these risks.

Induction Background: External assurance and internal oversight

Governance and functional structure and reporting

External Audit (EA)

EB reporting:

- RMD designated institutional focal point for corporate performance and field audits, monitoring / tracking recommendations
- RMD prepares annual EA recommendations implementation status report [embedded annex in Audited Annual Accounts] at EB.A
- RMD prepared Management response to the summary field report on EA Management Letters at EB.2
- Where applicable, findings/synergies considered in *RMD's Management Review of Significant Risk and Control Issues (EB.A)*

Management reporting:

- Risk Committee, IOAC, updates prepared on request from the EBB.
- EA recommendations monitoring, validation & closure

Joint Inspection Unit (JIU)*

EB reporting:

- RMD designated institutional focal point for JIU reviews and UN System Chief Executives Board (CEB) coordination
- RMD prepares JIU annual report for EB.1
- Regular email updates via EBS on JIU reports issued throughout year
- Where applicable, findings/synergies considered in *RMD's Management Review of Significant Risk and Control Issues (EB.A)*

Management reporting:

- Risk Committee, IOAC, updates prepared on request from the EBB.

Established by General Assembly Resolution 31/192 (22 December 1976), the JIU is the **only independent external oversight body of the United Nations system mandated to conduct **evaluations, inspections, and investigations** system-wide*

Office of Internal Audit (OIGA), Office of Inspector General (OIG)

EB reporting:

- OIGA issues recommendations (a.k.a. as “agreed actions”) from internal audit, inspection and proactive integrity review (PIR) reports. With the exception of PIRs, which are unrated, recommendations are classified in terms of “Medium” or “High” priority. Summarized in Annual Report of the Inspector General (EB.A)
- Internal audit reports and accompanying management comments posted on WFP's public [website](#) since 2013, in accordance with the [Revised policy for disclosure of oversight reports issued by the Office of the Inspector General](#) (4th iteration since 2010) which allows Permanent Representations accredited to WFP to request various OIG reports
- Where applicable, findings/synergies considered in *RMD's Management Review of Significant Risk and Control Issues (EB.A)*

Management reporting:

- RMD monitors and reports Corporate Results Framework Key Performance Indicator (KPI) in Annual Performance Report (EB.A)
- Risk Committee, IOAC, updates prepared on request from the EBB.

Office of Evaluation (OEV)

EB reporting:

- OEV issues impartial, systematic assessments of WFP activities, operations, strategies and policies via: i) Centralized evaluations commissioned and managed by OEV and presented to EB for consideration; ii) Decentralized evaluations commissioned and managed by management; and iii) Impact evaluations managed by OEV at the request of country offices.
- Management responses to centralized evaluations are presented to EB at each session, preceded by roundtable
- Management responses to the *Annual Evaluation Report* and *Implementation Status of Evaluation Recommendations Report* presented at EB.A.
- Where applicable, findings/synergies considered in *RMD's Management Review of Significant Risk and Control Issues (EB.A)*

Management reporting:

- RMD monitors and reports Corporate Results Framework Key Performance Indicator (KPI) in Annual Performance Report (EB.A)
- Risk Committee, IOAC, updates prepared on request from the EBB.

Risk Management Division Learning Channel

LEARNING ESSENTIALS

Introduction to risk management

- Provides structured approach to integrating risk management in WFP work plans and activities through risk identification, risk assessment, risk response & mitigation and risk monitoring.

Three Lines

- Introduces WFP risk management model and internal controls outlined in 2018 WFP Oversight Framework

Internal Control in Action

- Accompanied by complementary field guide
- Provides practical advice on how to implement better and smarter controls using WFP specific real-life examples

FOR RISK PROFESSIONALS

Minimum Control Standards for Managing Third Party Risks in Emergencies

- Launched during COVID-19 pandemic
- Designed to support colleagues in reducing likelihood of fraud and wrongdoing during emergencies
- Focused on work with third parties (NGOs, vendors, Financial Service Providers)

Risk Management for Decision-Makers

- Builds on Intro to Risk Management course
- Targets more senior staff, however, other levels have taken

Risk Management Learning path

4-course certification:

- [Three Lines](#) – launched Sep 2019
- [Introduction to Risk Management](#) – launched Nov 2021
- [Internal Control in Action](#) – launched May 2022
- [Risk Management for Senior Decision-Makers](#) – launched Jun 2022



WFP Risk Categorization

Four risk categories, 15 risk areas and 41 risk types

Risk hungry		Risk averse		Highly risk averse	Risk averse
1. Strategic		2. Operational		3. Fiduciary	4. Financial
1.1 Programme		2.1 Beneficiary Health, Safety and Security	2.5 Business Process	3.1 Employee Health, Safety and Security	4.1 Price Volatility
1.1.1 Intervention misaligned with outcome		2.1.1 Poor assistance quality	2.5.1 Supply chain disruption	3.1.1 Inadequate occupational health or psychosocial well-being	
1.1.2 Skills shortage/mismatch		2.1.2 Lack of protection	2.5.2 Mistimed scale-up/down	3.1.2 Poor safety	4.2 Assets and Investments
1.1.3 Funding insufficient			2.5.3 Disruption from change programmes	3.1.3 Insufficient security	4.2.1 Misutilization of assets
1.2 External relationship		2.2 Partners and Vendors	2.6 Governance and Oversight	3.2 Breach of Obligations	4.2.2 Investment loss
1.2.1 Restrictive donor funding		2.2.1 Inadequate availability or capacity	2.6.1 Poor decision-making processes/quality	3.2.1 Policies and standards	
1.2.2 Misalignment with UN system, governments, partners and non-state groups		2.2.2 Poor/inconsistent quality	2.6.2 Inadequate monitoring, reporting and escalation	3.2.2 Regulations or laws	
1.2.3 Disinformation		2.2.3 Inability to safeguard own security	2.6.3 Lack of accountability	3.2.3 Third party contracts	
1.3 Context		2.3 Assets		3.2.4 Donor agreements	
1.3.1 Conflict		2.3.1 Deliberate damage		3.3 Fraud and Corruption	
1.3.2 Natural disaster		2.3.2 Accident		3.3.1 Corruption	
1.3.3 Economic crisis		2.4 IT and Communications		3.3.2 Misappropriation-Cash	
1.4 Business model		2.4.1 Utility outage/disruption		3.3.3 Misappropriation-Other Assets	
1.4.1 Failure to innovate		2.4.2 System failure		3.3.4 Fraudulent reports	
1.4.2 Weak/poor execution		2.4.3 Cyber incidents			

2026 Country Risk Profile Index

28%

High (24)

- 1. Afghanistan (APARO)
- 2. Somalia (ESARO)
- 3. DRC* (ESARO)
- 3. Haiti (LACRO)
- 3. Yemen (MENAEEERO)
- 6. Sudan (ESARO)
- 7. Mozambique (ESARO)

- 8. South Sudan (ESARO)
- 9. Nigeria (WACARO)
- 9. Chad (WACARO)
- 9. Ukraine (MENAEEERO)
- 12. Niger (WACARO)
- 13. Lebanon (MENAEEERO)
- 14. Syria (MENAEEERO)

- 15. Ethiopia (ESARO)
- 16. Myanmar (APARO)
- 17. Burkina Faso (WACARO)
- 17. Bangladesh (APARO)
- 19. Mali (WACARO)
- 20. Burundi (ESARO)
- 20. Kenya (ESARO)

- 22. Colombia (LACRO)
- 23. Cameroon (WACARO)
- 24. State of Palestine (MENAEEERO)

34%

Moderate (29)

- 25. Zimbabwe (ESARO)
- 26. CAR* (WACARO)
- 26. Uganda (ESARO)
- 28. Venezuela (LACRO)
- 29. Madagascar (ESARO)
- 30. Pakistan (APARO)
- 31. Iraq (MENAEEERO)

- 32. Egypt (MENAEEERO)
- 32. Malawi (ESARO)
- 34. Guatemala (LACRO)
- 35. Honduras (LACRO)
- 36. Jordan (MENAEEERO)
- 37. Algeria (MENAEEERO)
- 37. Ecuador (LACRO)

- 37. Guinea (WACARO)
- 40. Republic of Congo (ESARO)
- 40. Zambia (ESARO)
- 42. Tanzania (ESARO)
- 43. Rwanda (ESARO)
- 44. Mauritania (WACARO)
- 45. Djibouti (ESARO)

- 46. Nepal (APARO)
- 46. Tajikistan (APARO)
- 48. Benin (WACARO)
- 49. Lao PDR (APARO)
- 50. Ghana (WACARO)
- 51. Moldova (MENAEEERO)
- 52. Libya (MENAEEERO)
- 53. Togo (WACARO)

38%

Low (32)

- 54. Côte d'Ivoire (WACARO)
- 55. Guinea-Bissau (WACARO)
- 56. Liberia (WACARO)
- 57. El Salvador (LACRO)
- 58. Peru (LACRO)
- 59. Lesotho (ESARO)
- 60. Nicaragua (LACRO)
- 61. Türkiye (MENAEEERO)

- 62. Philippines (APARO)
- 63. Cambodia (APARO)
- 64. Cuba (LACRO)
- 65. Sierra Leone (WACARO)
- 66. DPRK (APARO)
- 67. Senegal (WACARO)
- 68. Kyrgyzstan (APARO)
- 69. Caribbean MCO (LACRO)

- 70. Angola (ESARO)
- 70. Armenia (MENAEEERO)
- 72. Iran (MENAEEERO)
- 73. Bolivia (LACRO)
- 74. Gambia (WACARO)
- 75. Dominican Republic (LACRO)
- 76. São Tomé and Prín. (WACARO)
- 77. Namibia (ESARO)

- 78. Timor-Leste (APARO)
- 79. Indonesia (APARO)
- 79. Sri Lanka (APARO)
- 79. Pacific MCO (APARO)
- 82. Eswatini (ESARO)
- 83. India (APARO)
- 83. Tunisia (MENAEEERO)
- 85. Bhutan (APARO)

***Notes:** Shortened country names: DRC – Democratic Republic of the Congo; CAR - Central African Republic; São Tomé & Prin. - São Tomé and Príncipe; Dominican Rep. - Dominican Republic; DPRK - Democratic People's Republic of Korea; MCO - Multi-Country Office.

Source: 2026 Assurance Workplan Office of Internal Audit Office of the Inspector General available [here](#)

2021 Revised AFAC Policy – Fraud Management Cycle

1. Identify and assess fraud risks

- Be aware of potential fraud in your functional area
- Assess the risks and prioritise those which require WFP to focus its resources for prevention and mitigation

2. Prevent, deter, and detect fraud

- Live the WFP values
- Follow the WFP rules and regulations
- Maintain a strong system of controls
- Complete the mandatory training on WeLearn

3. Respond to fraud incidents

- If you see something, say something!
Report to OIG: InvestigationsLine@wfp.org
- You are also strongly encouraged to report to your Office or Division Director
- Address control gaps found to have control



IDENTIFY

CONDUCT AN ANNUAL FRAUD RISK ASSESSMENT: Enables you to identify the top fraud risks and focuses your attention in mitigating them.



PREVENT, DETECT AND DETER

SET THE TONE: The best defence against fraud is to live the WFP values and promote a culture of integrity, honesty and accountability.

ENFORCE INTERNAL CONTROLS: Promote adherence to the existing system of internal controls for preventing and detecting fraud. Carefully consider the impacts of temporarily waiving a control and document the rationale for doing so.

RAISE AFAC AWARENESS: Empower staff with knowledge on fraud management – ensure your staff are up to date with the AFAC/PSEA mandatory WeLearn course.

EMBED AFAC IN CONTRACTUAL ARRANGEMENTS: Ensure contractual arrangements with cooperating partners, vendors and other third parties include appropriate provisions for countering and recovering losses due to fraud.



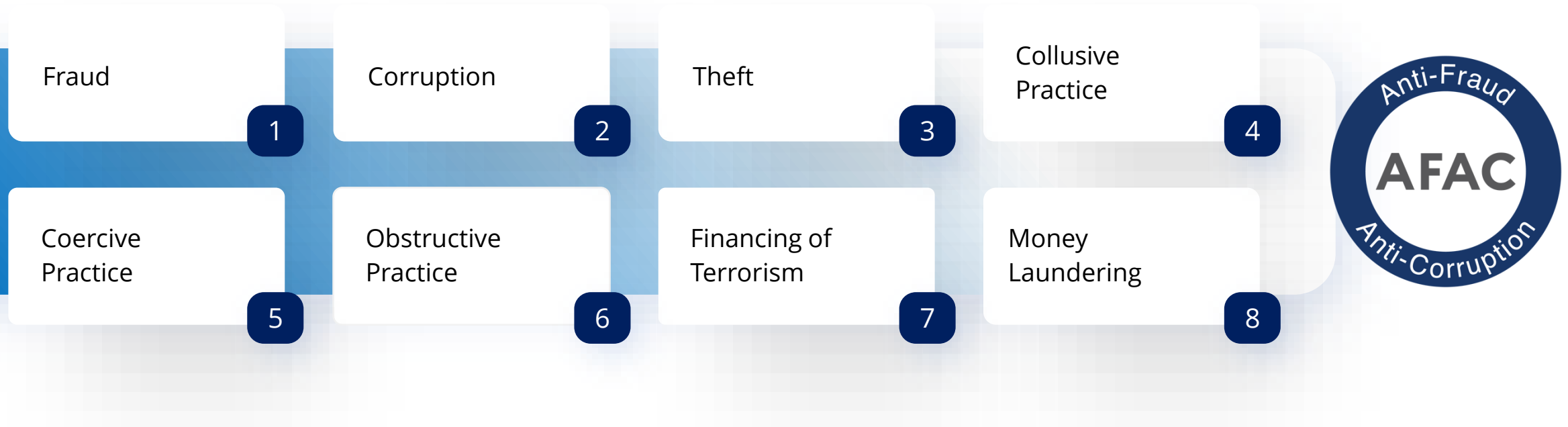
RESPOND

PROMPTLY REPORT:

- **OIGI:** Encourage your staff to promptly report any reasonably suspected case of fraud.
INVESTIGATIONSLINE@wfp.org
- **MANAGEMENT:** Escalate any material case of fraud to your Regional Director, the Director of Enterprise Risk Management Division and the Inspector General.
- **DONOR:** Comply with fraud reporting requirements in applicable donor agreements.
- Ensure that a feedback mechanism is in place for beneficiary and external reporting.



2021 Revised AFAC Policy – What are the prohibited practices?



General Principles

Risk Appetite: **“WFP is highly risk averse”**
WFP will take action: **zero tolerance for inaction**

Organizational Resilience: Governance in UN and in WFP

RMD – The role of Business Continuity Management (BCM)

UN Policy on the Organizational Resilience Management System (ORMS)

WFP Organizational Resilience Management

Supports the ORMS implementation in WFP through the Organizational Resilience Management Group (ORMG) composed by HQ directors and chaired by Chief Risk Officer

WFP Crisis Management

Serves as the Secretariat of the CORP Crisis Management Team (CORP-CMT), ensuring the smooth functioning of the organization's corporate-level crisis governance. This includes coordinating preparedness activities, maintaining protocols and documentation, convening and supporting CMT meetings, and ensuring timely information flow across senior leadership. Over the past 12 months, the CORP-CMT has managed five corporate-level crises, providing strategic direction, cross-functional coordination, and decision-support to mitigate operational, reputational, and compliance risks.

WFP Business Continuity Management

Provides technical support as required, advising on quality and effectiveness of the Business Continuity Plans and their adherence to the BCM standard practices.

In 2025, BCM team developed a BCP-exercise package for COs to test their plans for further resilience, preparedness and capacity strengthening.

Risk Management Reference Materials

Policies and Frameworks

- 2015 Internal Control Framework ([link](#))
- 2018 Enterprise Risk Management Policy ([link](#))
- 2021 Revised Anti-Fraud and Anti-Corruption Policy ([link](#)) and related Executive Director's Circular ([link](#))
- 2024 Global Assurance Framework ([link](#))
- 2025 WFP Accountability and Oversight Framework ([link](#))
- 2026 Framework for Management Oversight ([link](#))

Risk identification, assessment and monitoring

- Risk register template ([link](#)) – including guidance on risk classification, assessment scale and risk catalogue for typical risk descriptions
- Risk review workshop template ([link](#)) – PPT template to conduct a risk assessment workshop
- Risk Management Lifecycle SOP ([link](#)) – A “how to” guide on operational steps to implement effective and efficient risk monitoring
- Risk reporting template ([link](#))
- Country Risk Profile Index ([link](#))

Internal control

- Annual ED Assurance Exercise and Management Review ([link](#))
- Field Guide to Internal Control in Action ([link](#))
- The Three Lines Model ([link](#))
- Minimum Control Standards: Managing Third Party Risks in Emergencies ([link](#))
- Control Checklist Repository ([link](#))

Additional resources

- RMD collection ([link](#))
- Risk Management Manual ([link](#))
- Handbook on Fraud and Corruption Prevention ([link](#))
- Business Continuity Management collection ([link](#))
- Business Continuity online training ([link](#))
- Oversight dashboard ([link](#))

