



Risk Management Division

## First Risk Management Informal Briefing to the Executive Board

10 February 2025



SAVING  
LIVES  
CHANGING  
LIVES

# Agenda

- a) Risk Committee Working Timeline and informal updates to the Board (for discussion) and CRO strategic update
- b) 2024 End-year review of the Corporate Risk Register Dashboard
- c) Preliminary highlights of the 2024 Executive Director Assurance Exercise

## BREAK for Q&A

- d) Progress on implementation of internal and external oversight recommendations
- e) Update on WFP's approach and timeline to achieve the JIU recommended holistic accountability and oversight framework
- f) Update on the transition strategy for the Global Assurance Project (GAP) to the Risk Management Division (RMD)
- g) RMD Budget and Staffing

## BREAK for Q&A followed by closing

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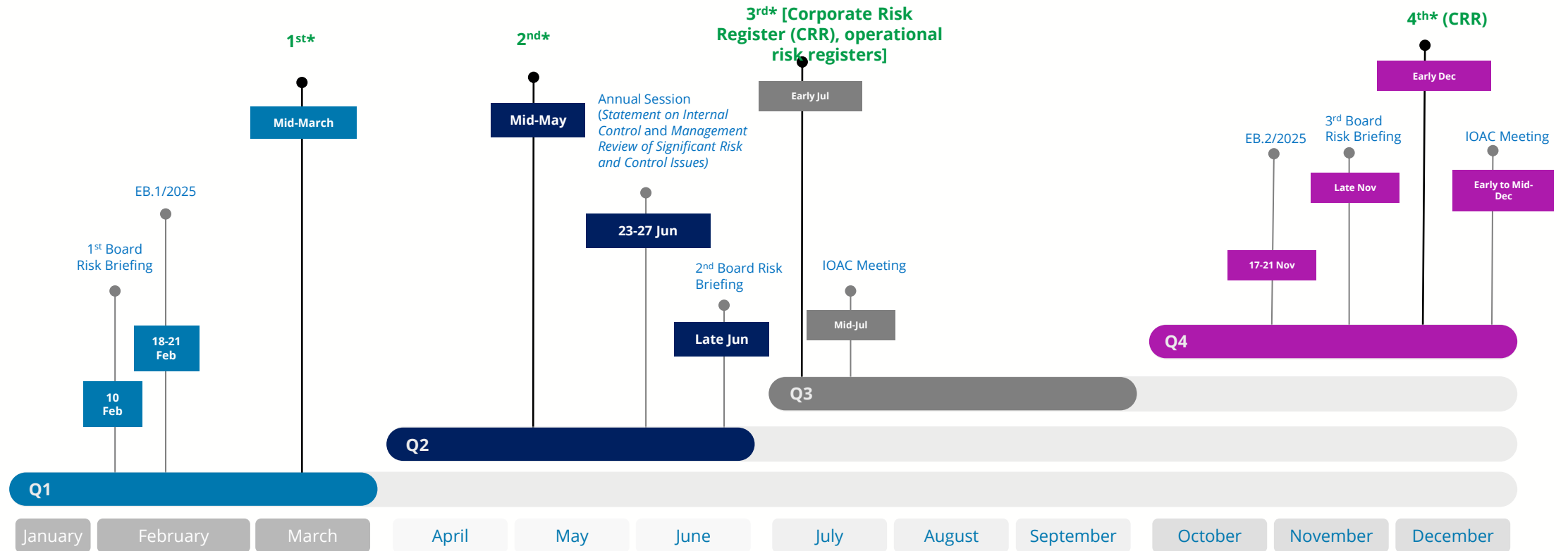
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# Working Draft – 2025 Risk Programme Work with Key Milestones

WFP Risk Committee – presentations will mirror those in the triannual informal Risk Management briefings to the Board



# CRO Strategic Update

## Fraud Awareness Week (FAW) Highlights 17-23 November 2024

### 1. Recent CRO Field Missions:

Sudan, DRC, Eswatini, RBN, RBJ, RBC, RBD

### 2. Governance and Org. Structure:

- Board Informal Meetings on Risk Management (3x/year)
- Global Risk Committee (quarterly)
- CRO member of the Senior Management Team (SMT)

### 3. Risk Escalation and Risk Sharing:

- Internal mechanisms to ensure consistent execution
- Recent cases: Yemen, Myanmar, Burkina Faso

### 4. Crisis Management / Business Continuity:

- Crisis Management Team (CMT) activation – Lebanon, Syria, DRC
- HQ – Business Continuity Management (BCM) working group

**FAW ACTIVITIES AT A GLANCE**

World Food Programme | Anti-Fraud | AFAC | International Fraud Awareness Week

November 17-23, 2024

**JORDAN**  
Jordan country office has observed the International Fraud Awareness Week. While the CO continues raising awareness of anti-fraud anti-corruption throughout the year, the CO carried out activities and initiatives focusing on a key message: be alert and take actions to identify, prevent, and respond.

**ETHIOPIA**  
Ethiopia Country Office joins the rest of the world in the commemoration of the 2024 International Fraud Awareness Week (FAW).

**NIGERIA**  
The Nigeria Country Office is pleased to join the global effort to reverse the impact of fraud by promoting anti-fraud awareness and education. We began by launching the International Fraud Awareness Week with a message from the CO encouraging colleagues to IDENTIFY, RESPOND to, and DETECT Fraud. Fraud prevention is a shared responsibility, together we can take action to discourage it!

**GUINEA-BISSAU**  
WFP Guinea-Bissau: strengthening our commitment to integrity and accountability

**CAMEROON**  
In Cameroon CO we had an insightful and engaging Fraud Awareness Week, with excellent participation in quizzes, message posts, and awareness sessions. By staying vigilant and taking proactive measures to identify, prevent, and detect fraud, we are collectively working to protect our valuable resources. Here are some photos to highlight the week's success!

**NIGER**  
Niger Country Office joins the rest of the world in the commemoration of the 2024 International Fraud Awareness Week (FAW).

**LEBANON**  
Lebanon Country Office: Fraud Awareness Week Highlights! Qubayq and Tipoli field offices are fully engaged in Fraud Awareness Week, with posters displayed throughout the offices. Staff members are also encouraged to take the self-assessment quiz as part of ongoing efforts to strengthen awareness and commitment to fraud prevention.

**EL SALVADOR**  
El Salvador Country Office joins the rest of the world in the commemoration of the 2024 International Fraud Awareness Week (FAW).

**TUNISIA**  
Tunisia Country Office joins the rest of the world in the commemoration of the 2024 International Fraud Awareness Week (FAW).

**AFGHANISTAN**  
Afghanistan Country Office joins the rest of the world in the commemoration of the 2024 International Fraud Awareness Week (FAW).

**MADAGASCAR**  
Today, Aloy Tafsihriarra, Head of Risk and Compliance at the Madagascar office, explains the main reasons for fraud in this video addressed to Madagascar staff.

**SOMALIA**  
Somalia Country Office joins the rest of the world in the commemoration of the 2024 International Fraud Awareness Week (FAW).

**PROTECT WFP FROM FRAUD. BE ALERT.**

**IDENTIFY - PREVENT - RESPOND**

## Our Vision

## Who we support

## What we do

## How we do it

### EMBEDDING RISK CULTURE TO ACHIEVE WFP'S MANDATE



### AS AN OVERARCHING 2<sup>ND</sup> LINE FUNCTION, WE...



### RISK MANAGEMENT FRAMEWORK



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## **BREAK for Q&A followed by closing**

# 2024 Corporate Risk Register

|                        |                 |                |                |                |                |
|------------------------|-----------------|----------------|----------------|----------------|----------------|
| 5<br>Very Likely       | 5<br>Low        | 10<br>Moderate | 15<br>High     | 20<br>High     | 25<br>High     |
| 4<br>Likely            | 4<br>Low        | 8<br>Moderate  | 12<br>Moderate | 16<br>High     | 20<br>High     |
| 3<br>Moderately Likely | 3<br>Low        | 6<br>Low       | 9<br>Moderate  | 12<br>Moderate | 15<br>High     |
| 2<br>Unlikely          | 2<br>Low        | 4<br>Low       | 6<br>Low       | 8<br>Moderate  | 10<br>Moderate |
| 1<br>Very Unlikely     | 1<br>Low        | 2<br>Low       | 3<br>Low       | 4<br>Low       | 5<br>Low       |
| Likelihood             | 1<br>Negligible | 2<br>Minor     | 3<br>Moderate  | 4<br>Severe    | 5<br>Critical  |
| impact                 |                 |                |                |                |                |

## Corporate risk

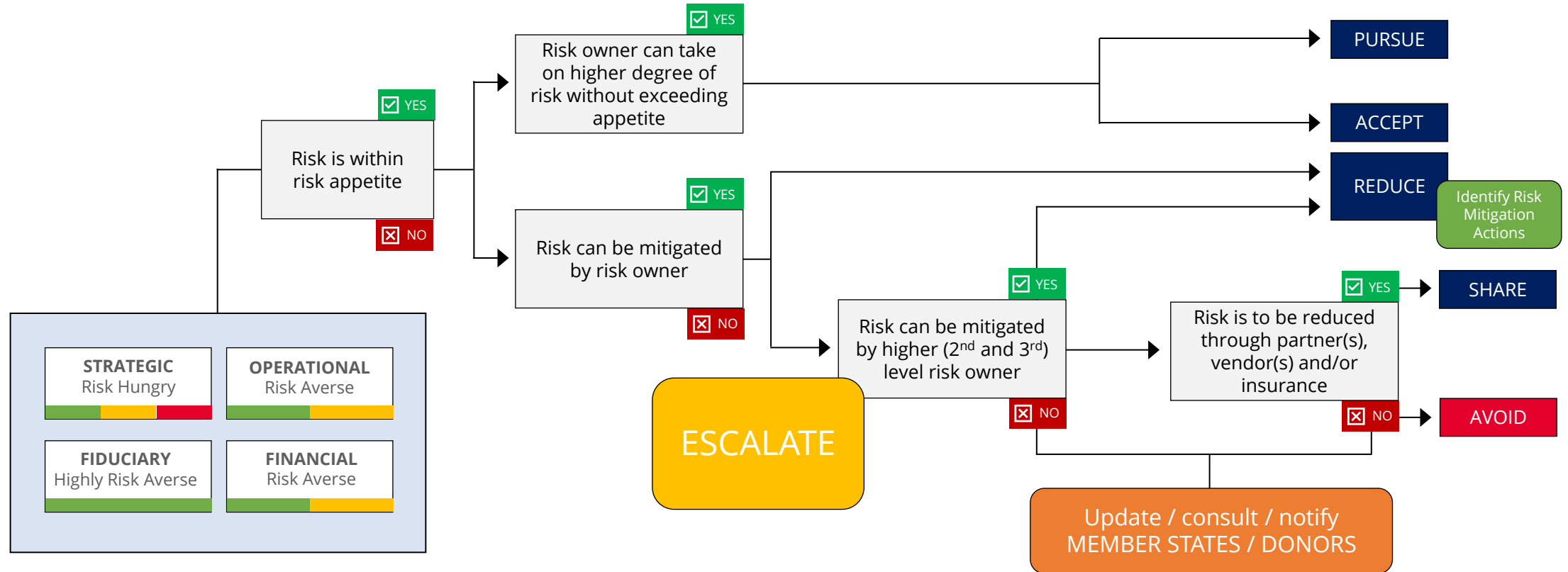
## Lead

- |                             |                           |   |
|-----------------------------|---------------------------|---|
| 1. Fraud & corruption       | DED & COO                 | → |
| 2. Beneficiary protection   | Programme Operations      | → |
| 3. Operational partnerships | Programme Operations      | → |
| 4. Funding gap              | Partnerships & Innovation | → |
| 5. Employee duty of care    | Workplace & Management    | → |
| 6. Digital transformation   | Workplace & Management    | → |
| 7. Programme focus          | Programme Operations      | → |
| 8. Workforce alignment      | Workplace & Management    | → |

-  Strategic
-  Operational
-  Fiduciary
-  Financial



# RMD: Risk Response decision tree



## Collaborative Risk Management

Foster active engagement across the risk delivery chain for shared accountability.

## Engagement with Donors

Build strong relationships with the Donor Community through proactive outreach and regular participation in donor and CP sessions.

## Preparedness

Maintain and share an updated "risk package" (e.g., Risk Register, Risk Appetite Statement) to clarify risk parameters and mitigation plans.

## Incident Notifications

Implement a structured, regular incident notification system to ensure transparency, trust, and timely decisions.

## Single Accountability

Foster a culture where individuals take full ownership of risks within their purview, ensuring clear accountability while leveraging cross-functional input for effective mitigation and aligned strategies.

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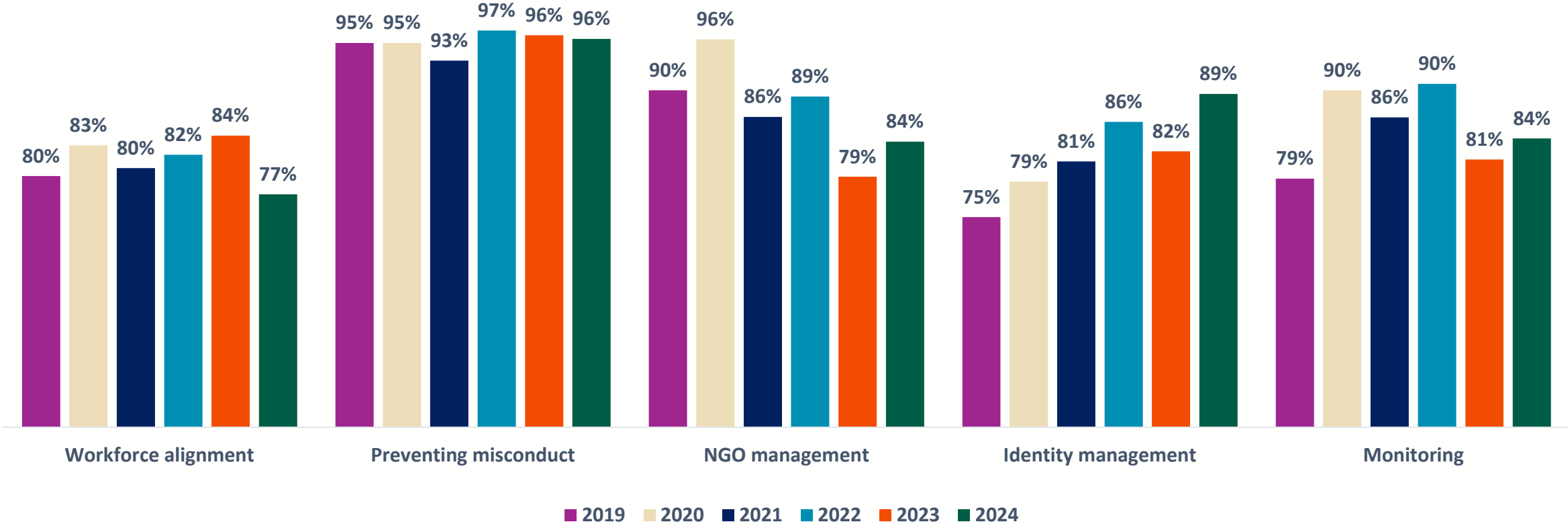
# Preliminary Highlights: Global trends across all country offices (COs) 2019-2024 (as of 3 Feb 2025)

Trends show which areas are doing particularly well and which may need strengthening.

CO respondents **increased** their self-assessment in **Identity Management** (+7%). **Preventing misconduct** remains high at 96% in 2024.

Results slightly improved in **Monitoring** (+3%) and **NGO management** (+5%). Yet these areas still **lag behind** in terms of maturity (both at 84% in 2024).

Self-assessments **decreased** in **Workforce alignment** (-7%). This may reflect restructuring necessitated by the global drop in funding.



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# Membership Access to RMD Oversight Dashboards!

WFP Oversight Recommendation Dashboards

World Food Programme | WFP Executive Board

Home > Oversight Recommendation Dashboards

## Oversight Recommendation Dashboards

The oversight recommendation dashboards provide summaries of all outstanding Joint Inspection Unit, External Auditor and Evaluation recommendations.

This page provides an overview and access to three key dashboards: the Joint Inspection Unit (JIU) Dashboard, which highlights the work of the only independent external oversight body of the United Nations system with a system-wide mandate for evaluation; the External Audit Dashboard, which provides an overview of the work of the External Auditor; and the Evaluation Recommendations Tracking Dashboard, designed to analyze the implementation status of evaluation recommendations.

### Joint Inspection Unit Dashboard

The Joint Inspection Unit (JIU) is the only independent external oversight body of the United Nations system with a system-wide mandate for evaluation. It is composed of eleven Inspectors, appointed by the General Assembly for a five-year term, supported by the Executive Secretary with Evaluation and Inspection Services.

- Joint Inspection Unit Dashboard
- JIU recommendations and management responses details database

### External Audit Dashboard

The WFP External Auditor performs audits of WFP accounts and WFP operational and administrative performance, resulting in the issuance of an audit report and the External Auditor as approved by the Executive Board.

The full scope of the work and the Terms of Reference of the WFP External Auditor are defined by the WFP Financial Regulations, under Chapter XIV and External Auditor Performance Reviews, which are now embedded in the Audited Annual Accounts report, contain findings and recommendations for improvement in the areas reviewed. External Auditor Management Letters contain findings and recommendations from country office and regional office audits.

Starting 2024, WFP appointed two institutional focal points for the External Audit process. The Chief Financial Officer on financial audit and financial control and the External Auditor on administrative audit and engagement with the WFP External Auditor and enhance commitment to transparency, accountability, and continuous improvement in the organization.

- External Audit Dashboard
- EA recommendations and management responses details database

### Evaluation Recommendations Tracking Dashboard

As of 1 July 2024, Risk Management Division is responsible for ensuring effective oversight and tracking of management responses to both decentralized and centralized evaluations. This includes monitoring and reporting on management responses for centralized evaluations presented at Executive Board sessions.

This dashboard is designed to offer a detailed analysis of the Corporate Results Framework key performance indicator, "Percentage of implemented evaluation recommendations (disaggregated by evaluation type)". This indicator measures the timeliness of management responses.

- Evaluation recommendations tracking dashboard

### Status of JIU recommendations

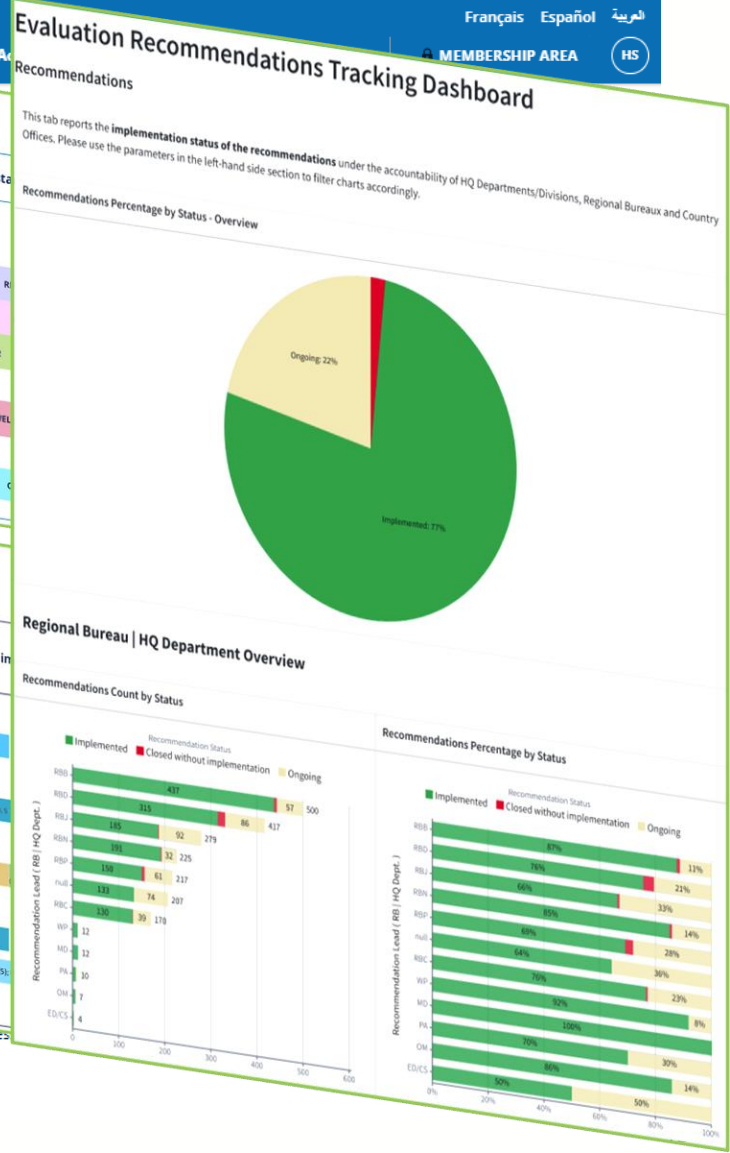
32 recommendations are outstanding as of 27 January 2025

| Year of report issuance | Report Name (JIU Programme of Work Year)                                       | Total # of recs | Closed prior to EB.1/2024 | Closed after EB.1/2024 | Outstanding    | Outstanding as of 27 Jan 2025 |
|-------------------------|--|-----------------|---------------------------|------------------------|----------------|-------------------------------|
| 2022                    | Ethics function (2020)   | 4               | 3                         | 1 <sup>2</sup>         | 0              | 0                             |
| 2023                    | Preventing and addressing racism and racial discrimination (JIU NOTE) (2021)   | 6               | 5                         | 0                      | 1              | 1                             |
| 2023                    | Accountability frameworks (2021)   | 5               | 2                         | 0                      | 3              | 3                             |
| 2023                    | Internal pre-tribunal stage appeal mechanisms (2021)                           | 6               | 2                         | 0                      | 4              | 4                             |
| 2024                    | Flexible working arrangements (2022)   | 6               | 0                         | 3 <sup>2</sup>         | 3              | 3                             |
| 2024                    | Non-staff personnel and related contractual modalities (2022)                  | 7               | 0                         | 7 <sup>2</sup>         | 0              | 0                             |
| 2025                    | Health insurance schemes (2022)  | 3               | 0                         | 1 <sup>2</sup>         | 2              | 2                             |
| 2025                    | Acceptance and implementation of JIU recommendation (2022)                     | 4               | 0                         | 4 <sup>2</sup>         | 0              | 0                             |
| 2025                    | Budgeting in organizations of the United Nations system, Parts I and II (2024) | 3               | 0                         | 0                      | 3 <sup>3</sup> | 3                             |
| <b>Total</b>            |  | <b>44</b>       | <b>12</b>                 | <b>16</b>              | <b>16</b>      | <b>16</b>                     |

### External Audit Performance Reviews

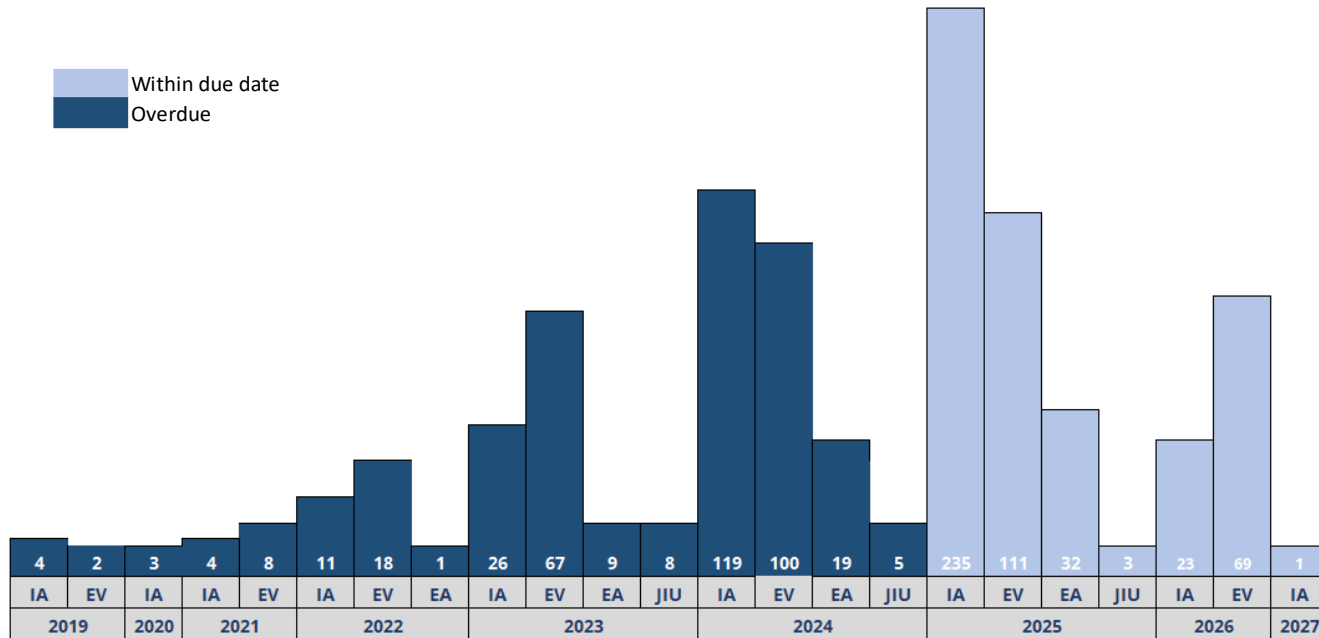
64 recommendations are outstanding as of 27 January 2025

| Year report issued | Report name                        | Total # of recs | Outstanding as of EBA/2024 | Implemented under quality review | Outstanding | Outstanding as of 27 Jan 2025 |
|--------------------|------------------------------------|-----------------|----------------------------|----------------------------------|-------------|-------------------------------|
| 2022               | Oversight by management            | 15              | 5                          | 1                                | 4           | 4                             |
| 2022               | Management of cooperating partners | 15              | 8                          | 6**                              | 2           | 2                             |
| 2022               | 2021 audited annual accounts       | 4               | 1                          | 1                                | -           | -                             |
| 2023               | Support services                   | 13              | 10                         | 3                                | 7           | 7                             |
| 2023               | Fuel management                    | 17              | 7                          | -                                | 7           | 7                             |
| 2023               | 2022 audited annual accounts       | 27              | 12                         | -                                | 7           | 7                             |
| 2024               | Delegation of authority            | 6               | 6                          | 5                                | 7           | 7                             |
| 2024               | Consultancy services               | 8               | 6                          | -                                | 6           | 6                             |
| 2024               | 2023 audited annual accounts       | 37              | 8                          | 1                                | 7           | 7                             |
| <b>Total</b>       |                                    | <b>142</b>      | <b>94</b>                  | <b>13</b>                        | <b>24</b>   | <b>24</b>                     |



# Summary of implementation of oversight recommendations (1 of 6)

## Outstanding Oversight Recommendations/Actions by Original Due Year

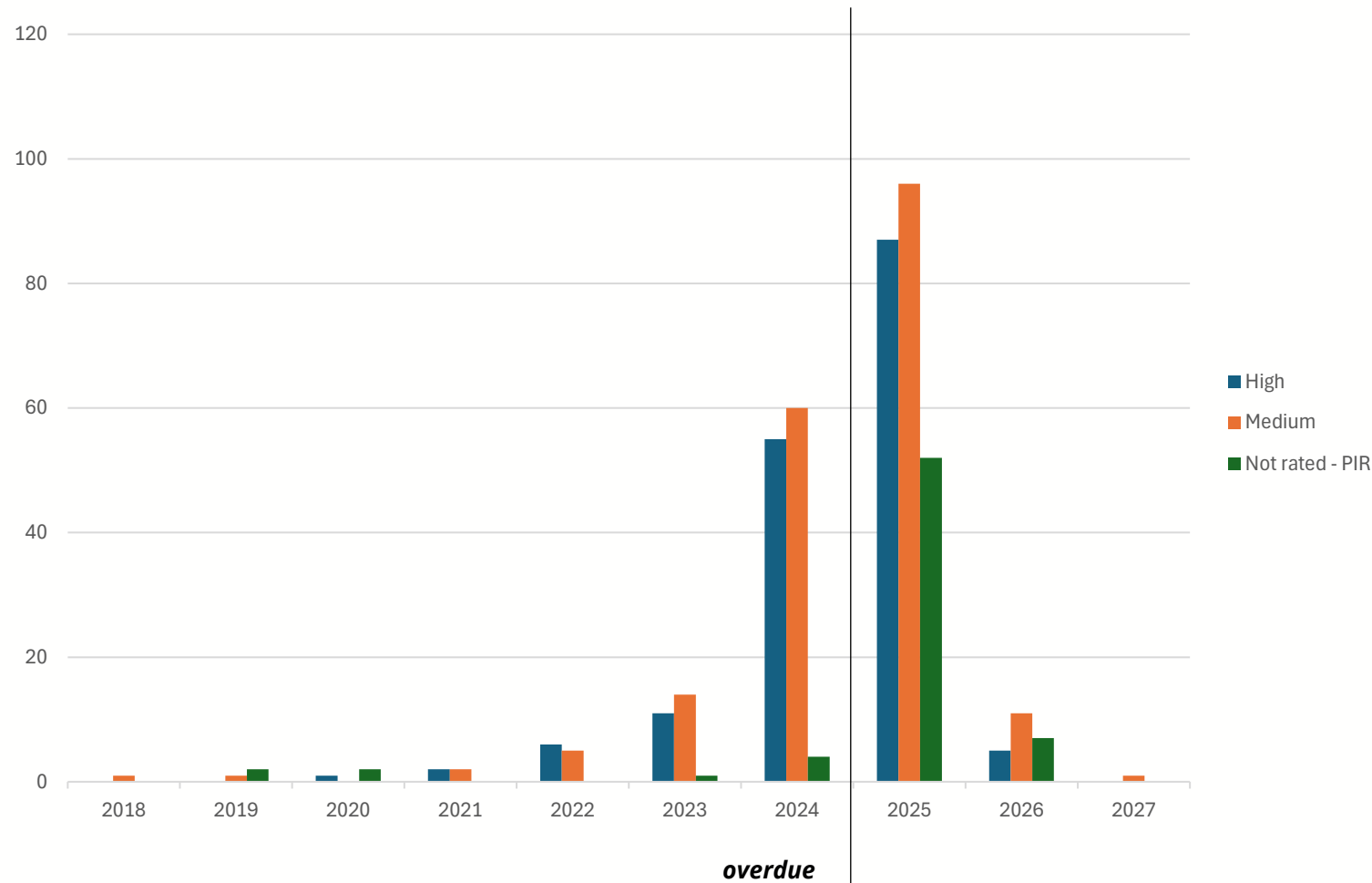


## Executive Summary

- Consolidated update on the status of **Third Line independent assurance activities** – internal audit (IA) and evaluation – as well as **external assurance activities** – external audit (EA) and the Joint Inspection Unit (JIU)
- As of 30 January 2025, **881 oversight recommendations/actions** are outstanding. Of which, 404 are overdue, 195 are from evaluations, 167 from internal audits, 29 from external audits, and 13 from JIU reviews.
- For EA, JIU, and Evaluation, overall numbers are calculated based on recommendations. In the future, we aim to standardize all data based on recommendations
- While the overall implementation rate reflects steady progress, there is a slow increasing trend in overdue recommendations, particularly for internal audit and evaluations.
- Actions being taken to ensure timely closure include:
  - RMD continues to perform a **bi-annual stocktaking exercise** for evaluation recommendations
  - OIGA has initiated **proactive follow-ups with relevant functions** to resolve long-standing recommendations while **Chief of Staff issued first 2025 message to directors on 8 January 2025**.
  - For the EA and JIU, RMD continues to implement its regular follow-up in preparation for Executive Board reporting. To date, there are no outstanding recommendations prior to 2022.

# Internal Audit Actions (2 of 6)

Outstanding actions by due date year



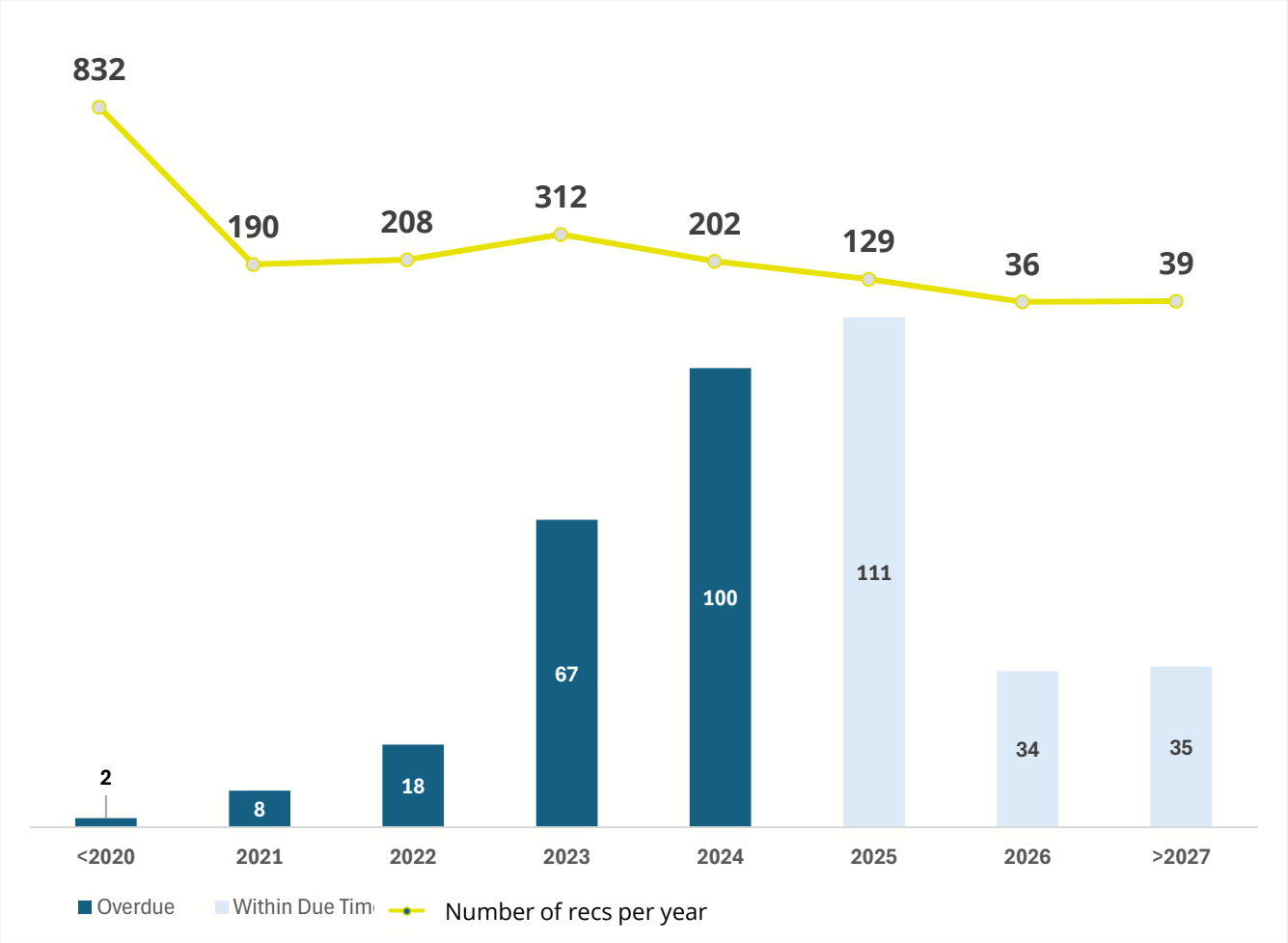
## HIGHLIGHTS:

Internal Audit actions – progress as of 30 January 2025

- **426 actions** were outstanding
  - ❖ 358 relate to internal audits
  - ❖ 68 relate to proactive integrity review reports.
  - ❖ 29 implemented and under OIGA verification for closure
- Outstanding actions stem from:
  - ❖ 67 internal audits; 31 country office audits and 30 thematic audits
  - ❖ 6 Proactive Integrity Reviews (PIRs)
  - ❖ The areas of supply chain and delivery, risk management, information and communication technology, security and access, monitoring, accountability to affected population, beneficiary management, and NGO management.
- In 2025 alone, **39 actions have been closed**, and no new reports have been issued to date.
- As of 30 January 2025, **167 actions** are overdue, of which **73 are HQ owned and largely strategic in nature**, requiring policy and system updates which take longer to implement.

# Evaluation Recommendations (3 of 6)

## Overdue Evaluations Recommendations by Original Due Year



\* All calculations are made as of 30 January 2025  
 \* This calculation includes recommendations that are remediated and pending final approval

## HIGHLIGHTS:

### Progress on Evaluation recommendations

#### Current Status of Recommendations:

- A total of 375 evaluation recommendations are ongoing.
- These recommendations are tracked through **1,825 actions of which 30% (544)** are already closed.

#### Centralized vs. Decentralized Evaluations:

- 55% of 375 recommendations originate from centralized evaluations.
- 45% originate from decentralized evaluations

#### Overdue Recommendations:

- Of the 375 recommendations:195 are overdue (52%).
- The remaining 180 recommendations are still within their original due dates.

#### Implementation Performance (KPI):

- The KPI for 2024 measures the proportion of recommendations closed by their original due date. The **current KPI stands at 50% (target is 85%)**.
- This calculation includes recommendations that are remediated and pending final approval by the recommendation owner. Follow up is underway with recommendation owners as part of the **bi-annual stocktaking exercise**.



# Implementation of External Auditor Recommendations as of January 2025 (4 of 6)

## Status of outstanding performance and financial audit recommendations by report

| Year report issued | Report name                               | Total # of recs | Outstanding as of EB.A/2024 | Implemented (pending validation) | Outstanding recommendations as of 30 January 2025 |
|--------------------|---|-----------------|-----------------------------|----------------------------------|---|
| 2022               | <u>Oversight by management</u>            | 15              | 5                           | 1                                | 4   |
|                    | <u>Management of cooperating partners</u> | 15              | 8                           | 6                                | 2   |
|                    | <u>2021 audited annual accounts</u>       | 4               | 1                           | 1                                | -   |
| 2023               | <u>Support services</u>                   | 13              | 10                          | 3                                | 7   |
|                    | <u>Fuel management</u>                    | 17              | 7                           | -                                | 7   |
|                    | <u>2022 audited annual accounts</u>       | 27              | 12                          | 5                                | 7   |
|                    | <u>Consultancy services</u>               | 8               | 6                           | -                                | 6   |
| 2024               | <u>Delegation of authority</u>            | 6               | 8                           | 1                                | 7   |
|                    | <u>2023 audited annual accounts</u>       | 37              | 37                          | 13                               | 24  |
| <b>Total</b>       |   | <b>142</b>      | <b>94</b>                   | <b>30</b>                        | <b>64</b>   |

## HIGHLIGHTS:

### Performance and Financial Audit Recommendations

- As of EB.A/2024, **94** recommendations were outstanding, of which 48 relate to 2022 and 2023 reviews and 51 to new recommendations in 2024.
- Out of the 94 outstanding recommendations, the following **30** implemented recommendations are under External Auditor validation, representing an estimated **32% closure rate** since EB.A/2024:
  - oversight by management (1);
  - management of cooperating partners (6);
  - 2021 audited annual accounts (1);
  - support services (3);
  - 2022 audited annual accounts (5);
  - Consultancy services (1); and
  - 2023 audited annual accounts (13).
- Similar to EB.A/2024, the status of the performance and financial audit recommendations will be reported at EB.A/2025, as an annex to the External Auditor's audited annual accounts report.
- The final audit is planned in late February to assess progress on all outstanding recommendations and finalize the audit findings which will all be attached to the Audited Annual Accounts 2024 report.

# External Audit Management Letters recommendations (5 of 6)

## Status of outstanding management letter recommendations by country office

| Financial year covered | Country Office/Regional Bureau | Total recommendations | Closed at EB.2/2024 | Implemented under quality review | Outstanding as at 30 January 2025 |
|------------------------|--------------------------------|-----------------------|---------------------|----------------------------------|-----------------------------------|
| 2018                   | Jordan CO                      | 1                     | 0                   | -                                | 1                                 |
| 2020                   | Egypt CO                       | 3                     | 2                   | -                                | 1                                 |
| 2022                   | Egypt CO                       | 13                    | 10                  | -                                | 3                                 |
|                        | Jordan CO                      | 13                    | 12*                 | -                                | 1                                 |
|                        | Lebanon CO                     | 12                    | 8                   | -                                | 4                                 |
|                        | Malawi CO                      | 8                     | 8*                  | -                                | 0                                 |
|                        | Mozambique CO                  | 11                    | 7                   | -                                | 4                                 |
|                        | Tanzania CO                    | 10                    | 10                  | -                                | 0                                 |
|                        | Zimbabwe CO                    | 6                     | 3                   | -                                | 3                                 |
|                        | RB Cairo                       | 12                    | 8                   | -                                | 4                                 |
|                        | RB Johannesburg                | 9                     | 9                   | -                                | 0                                 |
| 2023                   | Burundi CO                     | 15                    |                     | 12                               | 3                                 |
|                        | Cameroon CO                    | 8                     |                     | 4                                | 4                                 |
|                        | Colombia CO                    | 14                    |                     | 6                                | 8                                 |
|                        | Ethiopia                       | 14                    |                     | 6                                | 8                                 |
|                        | Kenya CO                       | 13                    |                     | 4                                | 9                                 |
|                        | Nigeria CO                     | 15                    |                     | 6                                | 9                                 |
|                        | RB Dakar                       | 8                     |                     | 7                                | 1                                 |
|                        | RB Nairobi                     | 9                     |                     | 5                                | 4                                 |
| RB Panama              | 10                             |                       | 6                   | 4                                |                                   |
| <b>Total</b>           |                                | <b>204</b>            | <b>77</b>           | <b>56</b>                        | <b>71</b>                         |

\*Of which 2 recommendations have been closed-overtaken by events

## HIGHLIGHTS:

### Management Letter Recommendations

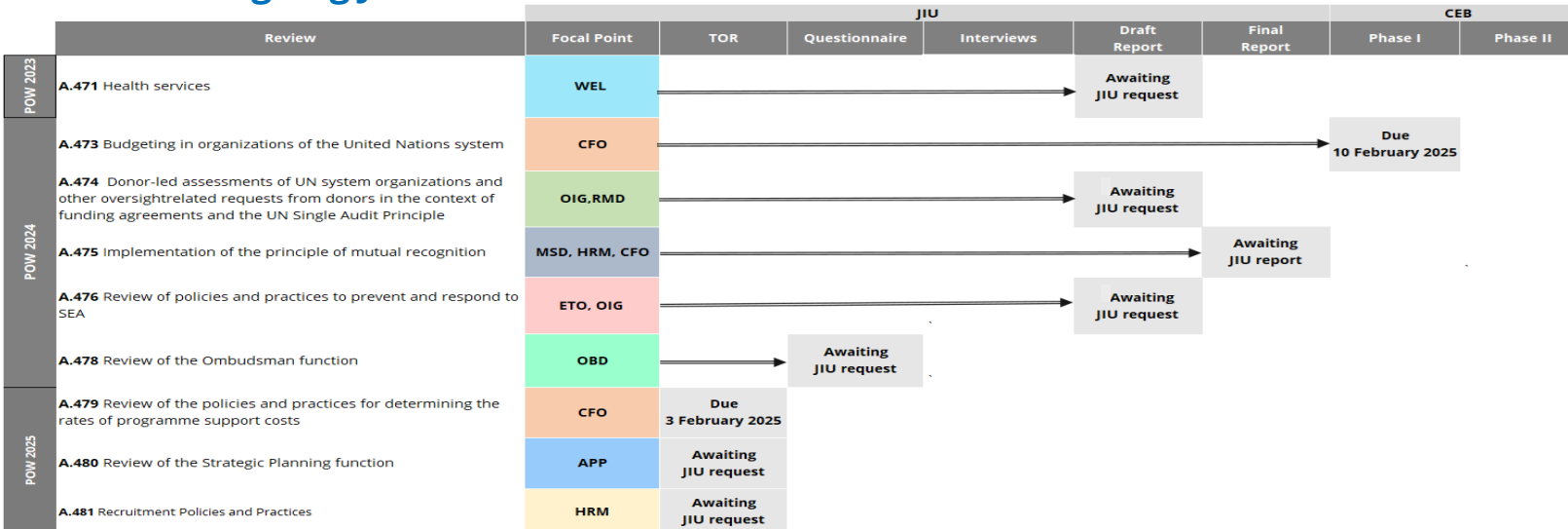
- Of the **98** outstanding recommendations since the 2022 field audits, **75** recommendations were implemented, **2** have been overtaken by events and **21** remain outstanding, resulting in a 77% implementation rate which the **EA Präsident cited as due to** the proactive communication and coordination between the External Auditor and WFP.
- In 2023, the External Auditor conducted **9 audit missions** to **6 country offices** and **3 regional bureaux**, issuing **106 new recommendations**. RMD has begun following up with the relevant offices: currently, **56 recommendations** are under quality review for closure, reflecting a **44%** closure rate. This process is ongoing, and the closure rate is expected to rise.
- The 2024 External Audit field visits are underway, with findings to be shared via management letters to the Deputy Executive Director & Chief Operating Officer and a summary field report to be presented to the Executive Board at its second regular session in November 2025.

# Status of JIU reviews and recommendations (6 of 6)

## Status of outstanding JIU recommendations

| Year of report issuance                  | Report Name (JIU Programme of Work year)   | Outstanding as of 19 November | New      | Closed    | Outstanding as of 30 January |
|--|--|-------------------------------|----------|-----------|------------------------------|
| 2022                                     | <a href="#">Ethics Function (2020)</a>   | 1                             | 0        | 1         | 0                            |
| 2023                                     | <a href="#">Preventing and addressing racism and racial discrimination (2021)</a>              | 1                             | 0        | 0         | 1                            |
|  | <a href="#">Accountability frameworks (2021)</a>   | 3                             | 0        | 0         | 3                            |
|  | <a href="#">Internal pre-tribunal stage appeal mechanisms (2021)</a>                           | 4                             | 0        | 0         | 4                            |
| 2024                                     | <a href="#">Flexible working arrangements (2022)</a>   | 6                             | 0        | 3         | 3                            |
|  | <a href="#">Non-staff personnel and related contractual modalities (2022)</a>                  | 7                             | 0        | 7         | 0                            |
|  | <a href="#">Health insurance schemes (2022)</a>  | 3                             | 0        | 1         | 2                            |
|  | <a href="#">Administration and action on JIU reports and recommendations (2022)</a>            | 4                             | 0        | 4         | 0                            |
| 2025                                     | <a href="#">Budgeting in organizations of the United Nations system, Parts I and II (2024)</a> | 0                             | 3        | 0         | 3                            |
| <b>Outstanding as of 30 January 2025</b> |  | <b>29</b>                     | <b>3</b> | <b>16</b> | <b>16</b>                    |

## Status of ongoing JIU reviews



## HIGHLIGHTS:

### JIU reviews and recommendations

- Since December 2024, the JIU issued 3 new recommendations related to the review of budgeting in organizations of the United Nations system whose management responses will be included in the JIU annual report for EB.1/2026.

- RMD followed up on 29 recommendations, of which 16 have been reported as implemented, subject to Board consideration.

- RMD will present the Reports by the Joint Inspection Unit relevant to the work of WFP at the [First Regular Session of the Executive Board in February 2025](#)

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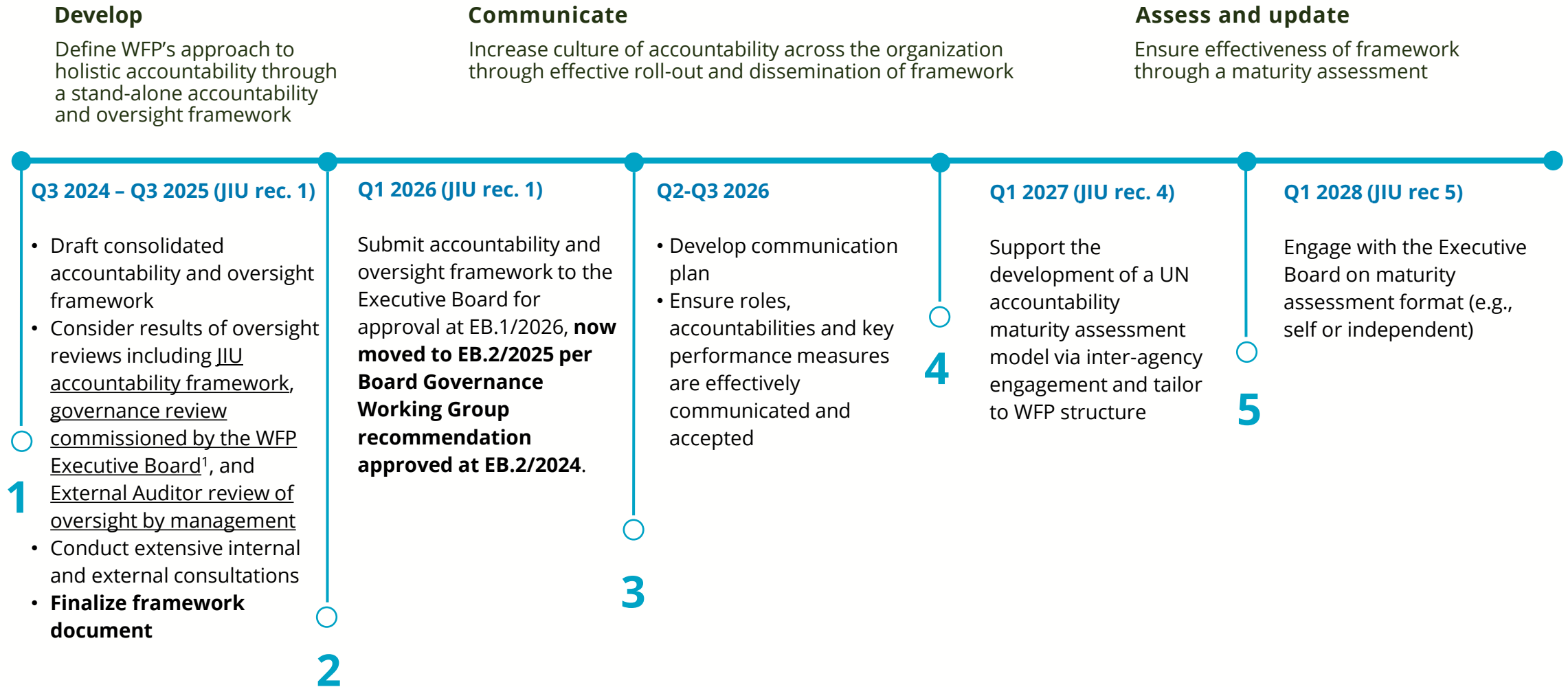
## **BREAK for Q&A**

- d) Progress on implementation of internal and external oversight recommendations
- e) Update on WFP's approach and timeline to achieve the JIU recommended holistic accountability and oversight framework
- f) Update on the transition strategy for the Global Assurance Project (GAP) to the Risk Management Division (RMD)
- g) RMD Budget and Staffing

## **BREAK for Q&A followed by closing**

# Accountability and oversight framework

WFP's approach to holistic accountability and oversight (*post Board Governance Review*)



<sup>1</sup>[Second interim report of the Executive Board working group on the governance review: Remaining recommendations from the independent consultant's report, recommendations from other governance initiatives and next steps](#)

# Accountability and oversight framework outline

|  |  |  |  |  |
|--|--|--|--|--|
| 1  | 2  | 3  | 4  | 5  |
| INTRODUCTION   | WFP ACCOUNTABILITY FRAMEWORK   | GOVERNANCE AND OVERSIGHT STRUCTURE   | ASSESSMENT MECHANISM   | CONTINUOUS IMPROVEMENT AND CONCLUSION  |
| <ul style="list-style-type: none"><li>• Scope</li><li>• Definitions</li><li>• Implementing accountability at WFP</li></ul> | <ul style="list-style-type: none"><li>• WFP guiding principles of accountability</li><li>• Accountability pillars</li><li>• Accountability compact</li><li>• Accountability system</li></ul> | <ul style="list-style-type: none"><li>• Executive Board and Governing Body/Advisory Committee responsibilities</li><li>• Three Lines Model</li></ul> | <ul style="list-style-type: none"><li>• Effectiveness and Efficiency of the framework</li><li>• Accountability system components metrics</li></ul> | <ul style="list-style-type: none"><li>• Backward learning (Stocktaking of steps to strengthen accountability in WFP)</li><li>• Forward learning (Periodic review of the Accountability and Oversight Framework)</li><li>• Commitment statement to accountability</li></ul> |

First draft (four chapters) completed and currently under review in preparation for internal consultations

# Agenda

- a) Risk Committee Working Timeline and informal updates to the Board (for discussion) and CRO strategic update
- b) 2024 End-year review of the Corporate Risk Register Dashboard
- c) Preliminary highlights of the 2024 Executive Director Assurance Exercise

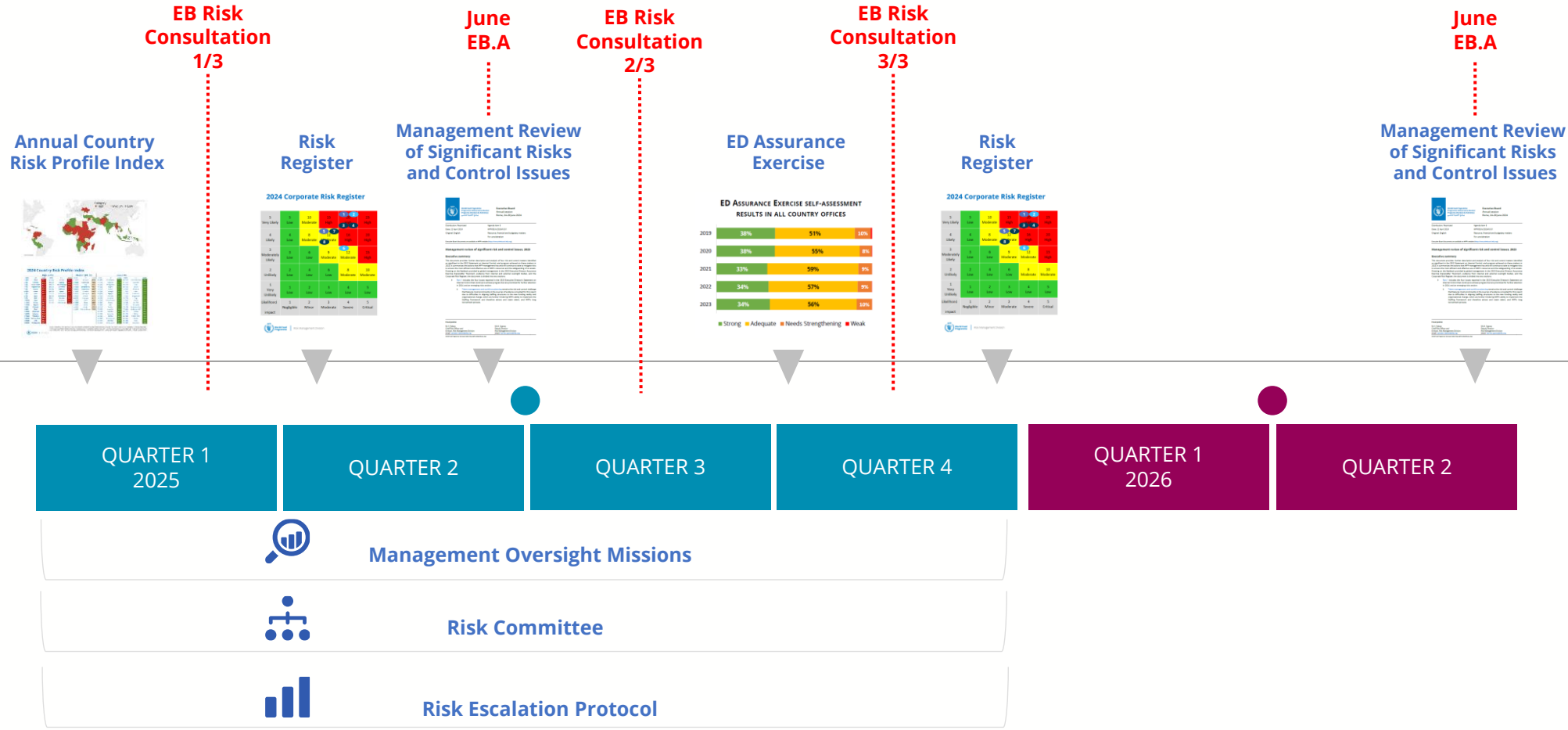
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## BREAK for Q&A followed by closing

# Assurance Framework incorporated into Risk Management

Annual cycle 2025-2026





# Agenda

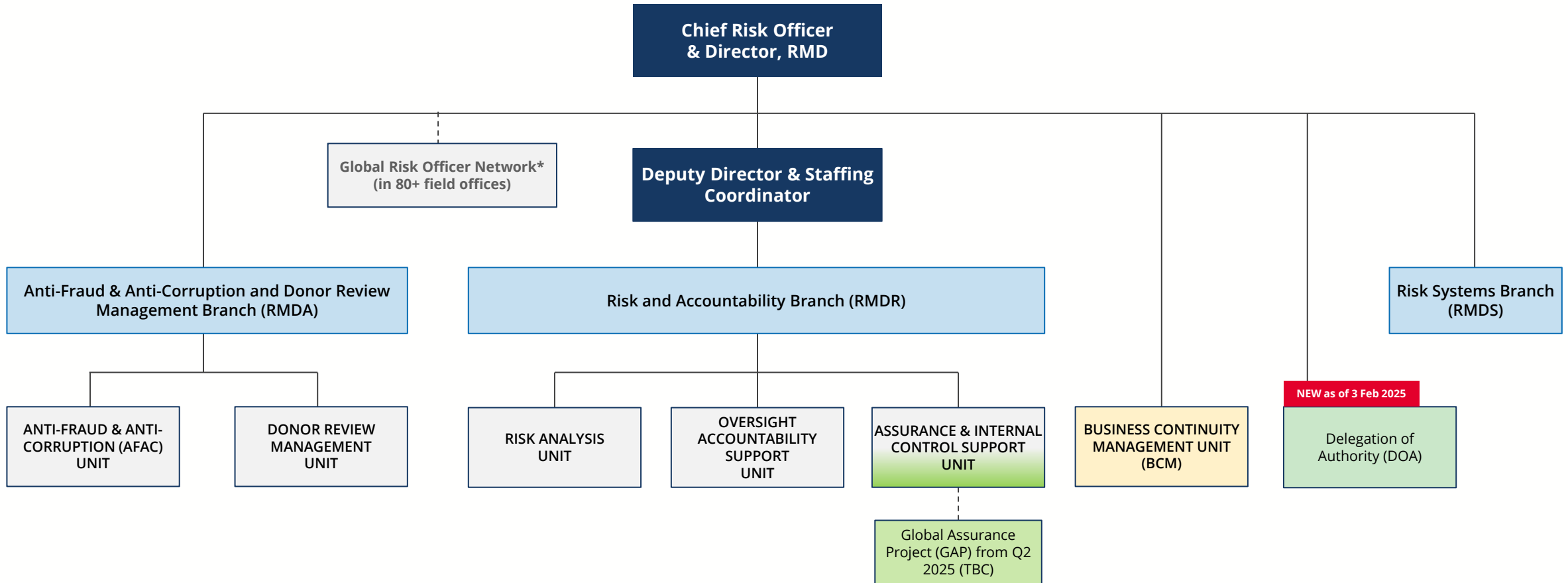
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## **BREAK for Q&A followed by closing**

# Risk Management Division Functional Organigram



# Risk Management Division Budget and Staffing

|  | 2024<br><i>(pre-budget cuts)</i> | 2025 |
|--|----------------------------------|------|
| Fixed-Term (FT) / Limited Fixed-Term (LFT) | 23                               | 20   |
| Short-term Professionals*                  | 2                                | 2    |
| Consultants (CSTs)                         | 18                               | 11   |
| General Service (GS)                       | 5                                | 4    |
| When Actually Employed (WAE)               | 2                                | 2    |
| Total                                      | 50                               | 39   |

\* Two staff will be converted to LFT in Q2 and Q3 2025, as per WFP Staffing Framework

|   | Budget (Million) |            | Number of Employees |            |
|---|------------------|------------|---------------------|------------|
| Baseline 2023 (100%)                        | 6.95             | 100%       | 50                  | 100%       |
| Approved 2025 (70%)                         | 4.85             | 70%        | 32                  | 64%        |
| Carry-over TF from 2024**                   | 01               |            | 1                   |            |
| Additional DOA                              | 0.3              |            | 2                   |            |
| Additional USAID/BHA General Contribution** | 0.3              |            | 3                   |            |
| <b>Total Budget 2025</b>                    | <b>5.55</b>      | <b>80%</b> | <b>38</b>           | <b>76%</b> |

\*\*Due to 90-day suspension of foreign assistance, all projects funded by U.S. contributions to Trust Funds and Special Accounts have been put on hold, affecting several RMD positions (one P4 field position, two CST Level II positions, and one CST Level I position).

## Global Risk Officer Network Numbers

| RBx/COs            | RB/CO total | Full-time Risk Capacity | Part-time Capacity | FT        | LFT      | CST       | National Officers | GS       | Service Contractors | UNV      |
|--------------------|-------------|-------------------------|--------------------|-----------|----------|-----------|-------------------|----------|---------------------|----------|
| RBB                | 37          | 5                       | 32                 | 3         |          |           | 2                 |          |                     |          |
| RBC                | 29          | 17                      | 12                 | 5         |          | 3         | 3                 | 3        | 2                   | 1        |
| RBD                | 36          | 22                      | 14                 | 8         | 2        | 4         | 4                 | 2        | 1                   |          |
| RBJ                | 17          | 10                      | 7                  | 3         |          | 4         | 3                 |          |                     |          |
| RBN                | 23          | 15                      | 8                  | 7         |          | 4         | 2                 | 1        | 1                   |          |
| RBP                | 21          | 5                       | 16                 | 3         |          | 1         |                   |          | 1                   |          |
| <b>Grand Total</b> | <b>163</b>  | <b>74</b>               | <b>89</b>          | <b>31</b> | <b>2</b> | <b>16</b> | <b>14</b>         | <b>6</b> | <b>5</b>            | <b>1</b> |

# Final Q&A