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Management response to the recommendations from the summary report on the evaluation of WFP's 2018 enterprise risk management policy

Background

This document presents the WFP management response to the recommendations from the summary report on the evaluation of WFP's enterprise risk management (ERM) policy of 2018. The evaluation has a global scope and covers the period from 2018, when the policy was approved, to early 2025. It builds on a body of evidence from assessments conducted since 2017, including the 2022 advisory assignment report on ERM commissioned by WFP's Office of Internal Audit and conducted by Baldwin Global. It should be noted that the scope of the evaluation did not include a specific focus on the global assurance project. In its analysis, the evaluation could also not take into consideration the management accountability framework endorsed in March 2025, which was outside the period covered.

The evaluation made five recommendations, four of which are strategic and one operational. The response presented below sets out whether management agrees, partially agrees or disagrees with each recommendation and sub-recommendation, and presents the planned, or completed, actions, responsibilities and timelines for their implementation.

Focal points:

Mr S. Dahan
Chief Risk Officer and Director
Risk Management Division
email: salvador.dahan@wfp.org

Ms R. Pala Krishnan
Deputy Director
Risk Management Division
email: rathi.palakrishnan@wfp.org

Recommendations and sub-recommendations	Recommendation and sub-recommendation lead office	Management response	Actions	Action lead office	Action deadline	Status
Priority: High Deadline: First quarter 2028 Recommendation 1. Revise, update and consolidate the ERM policy document and accompanying guidelines, ensuring adequate dissemination and communication.	Risk Management Division (RMD)					
1.1 Revise the ERM policy, ensuring that it clarifies and strengthens WFP's approach to ERM at all levels. At a minimum, when revising the policy, WFP should consider developing a theory of change. The updated policy should also include the following elements: • a vision for ERM; • the mission of the ERM policy; • the mandate of RMD; • the contours of the ERM system, namely: • the three lines model and the roles to be performed; • the four basic steps of the risk management life cycle; • the principles and framework governing risk escalation; and • the concepts of stages of risk realization and risk velocity; • the principles guiding the implementation of the policy, distinguishing between: • corporate risk appetite statements for risk areas before treatment; and • corporate risk tolerance statements for risk areas after treatment <i>Priority: High</i> (Fourth quarter 2027)	RMD (Programme, Policy and Guidance Division (PPG), Security Division (SEC))	Agreed	1. Develop a theory of change to inform the new ERM policy, in consultation with relevant stakeholders.	RMD	December 2026	Not started
			2. In collaboration with other relevant offices, revise the ERM policy, ensuring that it clarifies and strengthens WFP's approach to ERM at all levels.	RMD	December 2027	Not started

Recommendations and sub-recommendations	Recommendation and sub-recommendation lead office	Management response	Actions	Action lead office	Action deadline	Status
1.2 Strengthen mechanisms and guidance and their dissemination to support implementation of the revised ERM policy throughout WFP. At a minimum, the following issues should be covered: • protection from sexual exploitation and abuse, security, privacy and data protection, in line with the revised ERM policy update related guidance; • the four steps of the risk management life cycle and their components, as well as ongoing controls, as a guiding framework for employees; • the roles, responsibilities and accountability for ERM beyond RMD, particularly in terms of ERM's contribution to enhanced decision-making and programming; • guidance on how to assess risk exposure, how to identify risk realization and how to assess risk velocity; • the types of mitigation measures; • a step-by-step guide on the process of risk escalation; and • guidance on residual risk after treatment. <i>Priority: High</i> (First quarter 2028)	RMD (Emergency Preparedness and Response Service (PPGE), Strategic Coordination and Assistant Executive Director Office (POC), SEC, Global Privacy Office (GPO), Protection from Sexual Exploitation and Abuse (PSEA) Unit)	Agreed	3. Strengthen guidance on the risk management life cycle, taking into consideration the areas of cross-cutting risks; the contribution of ERM to enhanced decision-making and programming; and key processes for the identification, assessment, mitigation, monitoring and "escalation" of risks, and for responding to incidents.	RMD (PPGE, POC, SEC, GPO, PSEA Unit)	June 2028	Not started
			4. Disseminate and communicate the consolidated guidance to support the implementation of the revised ERM policy throughout WFP.	RMD	June 2028	Not started

Recommendations and sub-recommendations	Recommendation and sub-recommendation lead office	Management response	Actions	Action lead office	Action deadline	Status
1.3 Ensure that the revised ERM policy facilitates greater policy coherence. At a minimum, following the approval of the revised ERM policy, a mechanism should be set up to ensure that all drafts of new or updated WFP policies and corporate documents are reviewed from a risk-management perspective. The mechanism should: - propose ways in which corporate documents should explicitly refer to the ERM policy in force; - propose a taxonomy and terminology to support risk management across WFP's policy and programme areas and business processes; and - clarify responsibilities and accountability relating to risk management for decision-making processes in the most critical policy and programme areas; these should also be in line with the 2025 management accountability framework. <i>Priority: High</i> (Fourth quarter 2027)	RMD (Office of the Deputy Executive Director and Chief Operating Officer)	Agreed	5. In the existing corporate policy review mechanism, RMD is a member of the policy committee and participates in various policy-related workstreams. Serving in either a reference (advisory) or a technical capacity, RMD provides inputs to corporate policies from the perspective of risk management. Following the approval of the revised ERM policy, RMD will continue to play an active role in the review of WFP's policies and corporate documents with a view to ensuring that adequate reference is made to the ERM policy. In addition, as part of the response to sub-recommendation 1.1, further work will be carried out on taxonomy, terminology and the clarification of responsibilities and accountabilities for risk management in different decision-making processes and in accordance with the 2025 management accountability framework.	RMD	June 2028	In progress

Recommendations and sub-recommendations	Recommendation and sub-recommendation lead office	Management response	Actions	Action lead office	Action deadline	Status
Priority: Medium Deadline: First quarter 2028 Recommendation 2: Take steps to further strengthen the ERM culture within WFP.	RMD					
2.1 Take steps to promote and encourage ERM, thereby fostering broad ownership and detailed understanding of the strategic significance and programmatic implications of risk management across WFP. Practical steps should include – but not be limited to – the following: • reflect ERM in development and learning programmes designed for risk specialists and all other employees; • expand the coverage and encourage the uptake of ERM training updated to reflect the new ERM policy and guidelines; and • establish explicit targets for increasing the coverage of ERM training across WFP. <i>Priority: High</i> (First quarter 2028)	RMD	Agreed	1. Update the relevant risk management learning programmes in line with the updated ERM policy.	RMD (Human Resources Division (HRM))	December 2028	Not Started
			2. Once the ERM learning programme has been updated, launch a global training campaign, taking into account whether training should be mandatory or optional.	RMD	December 2028	Not Started
			3. Track risk management training and learning initiatives and report on them regularly in order to ensure accountability and continuous improvement.	RMD (HRM)	March 2027	In progress
Priority: Medium Deadline: Fourth quarter 2027 Recommendation 3: Strengthen ERM tools to enhance the contribution of risk management to decision-making and performance – including with regard to cross-cutting issues.						

Recommendations and sub-recommendations	Recommendation and sub-recommendation lead office	Management response	Actions	Action lead office	Action deadline	Status
3.1 Develop a secure online platform for risk management that can work in an integrated fashion with other WFP systems. Ensure that risk information and reporting are easily accessible and consolidated throughout, considering factors such as data protection and privacy requirements. <i>Priority: Medium</i> (Third quarter 2026)	RMD (Technology Division, Management Services Division, GPO)	Agreed	1. Under the umbrella of the corporate risk and recommendation tool, R2, roll out the new risk management system to all country offices and divisions. The system will be fully integrated into the oversight action management module, and current risk information will be uploaded into it.	RMD	June 2026	In progress
3.2 Update the risk catalogue to focus it more explicitly on – and give more visibility to – managing risks relating to sexual exploitation and abuse, protection, gender issues and security across more than one risk category. <i>Priority: Medium</i> (Fourth quarter 2027)	RMD (Gender, Protection and Inclusion Service, PSEA Unit, SEC)	Agreed	2. In coordination and consultation with relevant offices, update the risk catalogue to ensure adequate visibility over the management of risks related to sexual exploitation and abuse, protection, gender issues and security.	RMD (PPG, PSEA Unit, SEC)	October 2026	In progress
Priority: High Deadline: Third quarter 2026 Recommendation 4: Enhance the clarity of risk management resourcing and capacity.	RMD					

Recommendations and sub-recommendations	Recommendation and sub-recommendation lead office	Management response	Actions	Action lead office	Action deadline	Status
4.1 Strengthen and harmonize the allocation of human and financial resources to risk management, considering the broader corporate context of constrained resources and organizational realignment. To achieve this, the following actions should be considered: - developing criteria to determine the necessary risk management resources and capacity at various levels of the organization; - advising directors so that ERM focal points and full-time risk officers in country offices have clear individual performance objectives and appraisals that are aligned with the revised ERM policy; and - identifying the circumstances under which the appointment of a risk focal point in a country office (where risk officers are not present) or in functional units at headquarters in Rome should be strongly recommended. <i>Priority: High</i> (Third quarter 2026)	RMD (HRM)	Agreed. RMD recognizes the importance of strengthening and harmonizing the allocation of risk management resources – human and financial – and will take steps to clarify expectations while building on existing arrangements.	1. Review, and update as necessary, the criteria and guidance for the allocation of human and financial resources to risk management capacity at the country office and global headquarters levels using the risk maturity assessment checklist, based on the changes in the ERM policy.	RMD (HRM)	December 2027	Not started
			2. Issue an advisory note to country directors and functional units in global headquarters on the expectations for risk officers and focal points, including sample templates for performance and capability enhancements and terms of reference, so as to ensure that risk officers and ERM focal points have clear performance objectives and appraisal indicators in line with the ERM policy.	RMD	December 2027	Not started
			3. Review, and update as necessary, the terms of reference and expectations for the role of risk officer to ensure that they are aligned with the revised ERM policy.	RMD	December 2027	Not started

Recommendations and sub-recommendations	Recommendation and sub-recommendation lead office	Management response	Actions	Action lead office	Action deadline	Status
Priority: High Deadline: Fourth quarter 2026 Recommendation 5: Take steps to enhance mutual transparency on risk management with external stakeholders.	RMD and Partnerships and Innovation Department (PI)					
5.1 Facilitate dialogue with external stakeholders, including donors and key cooperating partners, in particular with regard to risk appetite and residual risk tolerance. This should include the development of mechanisms, accompanied by supporting guidance and templates, for country office coordination and dialogue with donors and government partners on context-specific risk appetite and residual risk tolerance, with a view to informing and supporting mutual understanding regarding risk appetite in various settings and risk tolerance after mitigation while acknowledging that in WFP's operating environments, risks can be mitigated but not totally eliminated. These mechanisms should help to inform and focus WFP's engagement with partners, covering the following issues: • risk identification and assessment; • clear and distinct risk appetite statements and risk tolerance after mitigation; • proposed mitigation measures, their costs and other implications and an assessment of their cost/benefit ratios; and • explicit agreements on mitigation measures that result in risk sharing with cooperating partners. <i>Priority: High</i> (Fourth quarter 2026)	RMD	Agreed	1. In consultation with relevant divisions, update WFP's guidance on the sharing of information on risks, including guidance on the communication of risk appetites, risk tolerance and risk mitigation measures. The updated guidance will include templates for sharing information with external stakeholders.	RMD	December 2026	Not started

Recommendations and sub-recommendations	Recommendation and sub-recommendation lead office	Management response	Actions	Action lead office	Action deadline	Status
5.2 Establish channels to ensure regular discussions with host governments on risk appetite and residual risk tolerance as part of mutual accountability. This should include the following: - consultation with government partners on risks of strategic importance; and - provisions to ensure that regular discussions take place and that a record is kept of risk-related issues (particularly around risk mitigation) for which there can be interdependencies between WFP and government partners. <i>Priority: Medium</i> (Fourth quarter 2026)	RMD	Agreed	1. Support country offices in enhancing their strategic partnerships with government counterparts in programme countries by integrating WFP's protocol for the sharing of information on risks, relevant guidance, and best practices into the partnership "one-stop-shop" knowledge platform and outreach sessions.	PI	December 2026	In progress