



Risk Management Division (RMD)

## Second Regular Session of the WFP Executive Board

Item 6 a): WFP accountability and oversight framework

18 November 2025



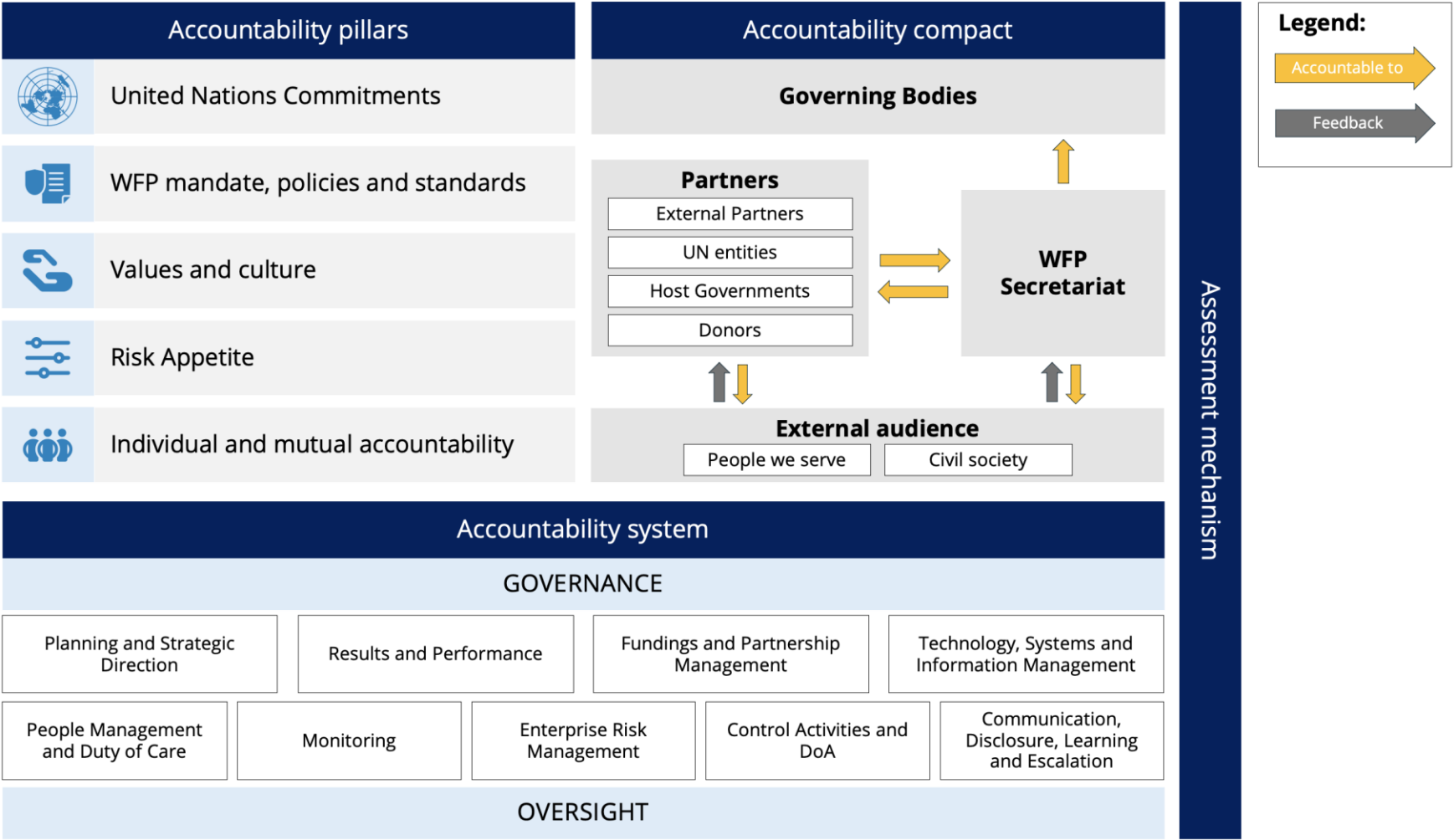
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# Positioning and strategic context

|                            |                                                                                                                       |                                                                                                                                                             |                                                                                                                 |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| Informed by<br>and follows | JIU Review of accountability frameworks in the United Nations system organizations ( <a href="#">JIU/REP/2023/3</a> ) | Governance Review<br>Simplifying governing body reporting                                                                                                   | WFP External Auditor<br>Report on Oversight by Management                                                       |
| Integrates                 | WFP Oversight Framework (2018)                                                                                        | WFP Management Accountability Framework                                                                                                                     | Feedback from two information consultations with the Executive Board<br><i>(details in annex of the slides)</i> |
| Reiterates                 | Governance and Oversight are main components of Accountability                                                        | <b>Overarching document integrates all elements of WFP Accountability, Governance and Oversight in one holistic framework, not introducing new concepts</b> |                                                                                                                 |

# Diagram of WFP Accountability and Oversight Framework



# WFP Accountability and Oversight framework outline

|     |                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                               |                                                                                                                                                                                                                                                        |                                             |
|-----|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| I   | <b>Introduction</b>                                     | <ul style="list-style-type: none"><li>• Scope</li><li>• Definitions</li><li>• <a href="#">Implementing accountability at WFP:</a></li></ul>                                                                                                                                                                                                                                                                     |                                                                                                                                                                               |                                                                                                                                                                                                                                                        |                                             |
| II  | <b>WFP Accountability Framework</b>                     | <b>Component 1:</b><br><a href="#">WFP Accountability pillars</a> <ul style="list-style-type: none"><li>• refined to better reflect WFP's operational contexts;</li><li>• reaffirming WFP's alignment with UN values and JIU standards; and</li><li>• clarified individual and mutual accountability</li></ul>                                                                                                  | <b>Component 2:</b><br><a href="#">Accountability compact</a> <ul style="list-style-type: none"><li>• clarified accountabilities, in particular, external partners.</li></ul> | <b>Component 3:</b><br><a href="#">Accountability system</a> <ul style="list-style-type: none"><li>• incorporated funding and technology as accountability elements;</li><li>• clarified how delegation of authority aligns with governance.</li></ul> | <b>Component 4:</b><br>Assessment mechanism |
| III | <b>WFP Governance Structure and Oversight Framework</b> | <ul style="list-style-type: none"><li>• WFP governance structure</li><li>• <a href="#">WFP oversight framework:</a><ul style="list-style-type: none"><li>• distinguish governance and oversight;</li><li>• refining second-line responsibilities; and</li><li>• Broader definition of oversight beyond audit and assurance; and</li><li>• coordination across the three lines of assurance;</li></ul></li></ul> |                                                                                                                                                                               |                                                                                                                                                                                                                                                        |                                             |
| IV  | <b>Continuous Improvement</b>                           | <ul style="list-style-type: none"><li>• Regular reviews</li><li>• Maturity model</li></ul>                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                               |                                                                                                                                                                                                                                                        |                                             |

## Governance and Oversight: Governance Structure

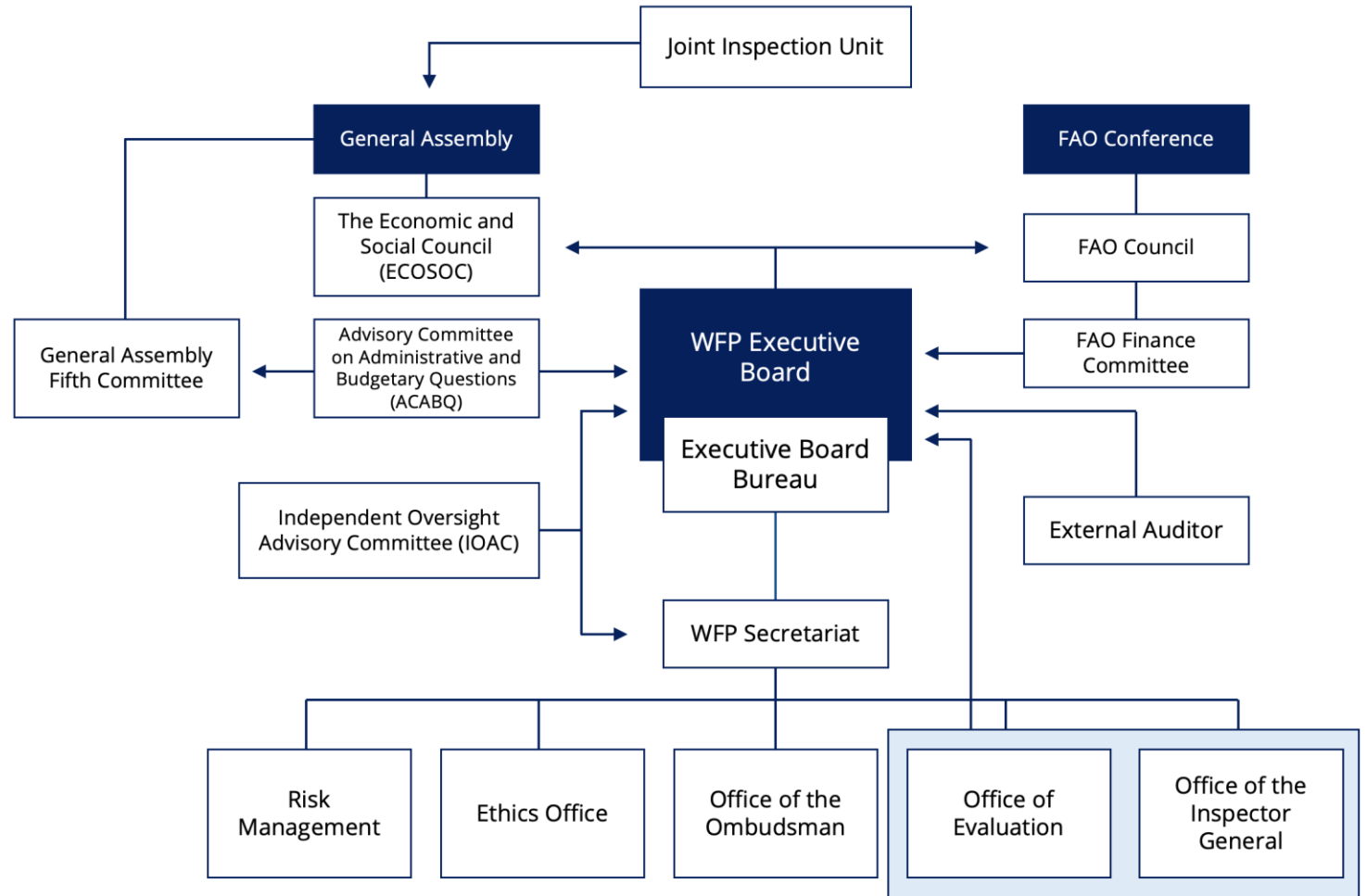
## Governance Framework:

- Strengthened by the Executive Board's Governance Group
- Focus on strategy, policy, oversight and accountability

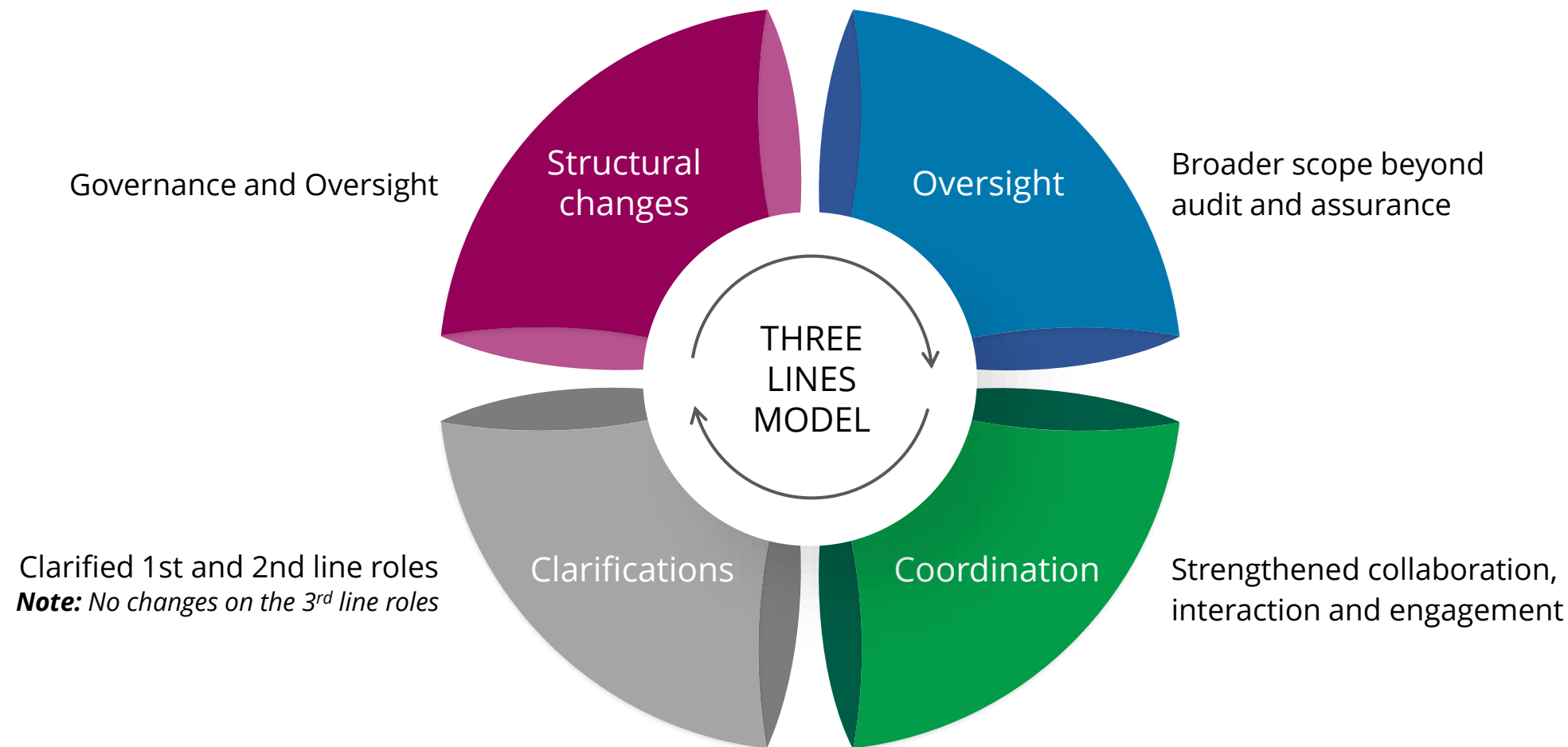
## Four Guiding Frameworks:

- Strategic Framework
- Policy Framework
- Oversight Framework
- Accountability Framework

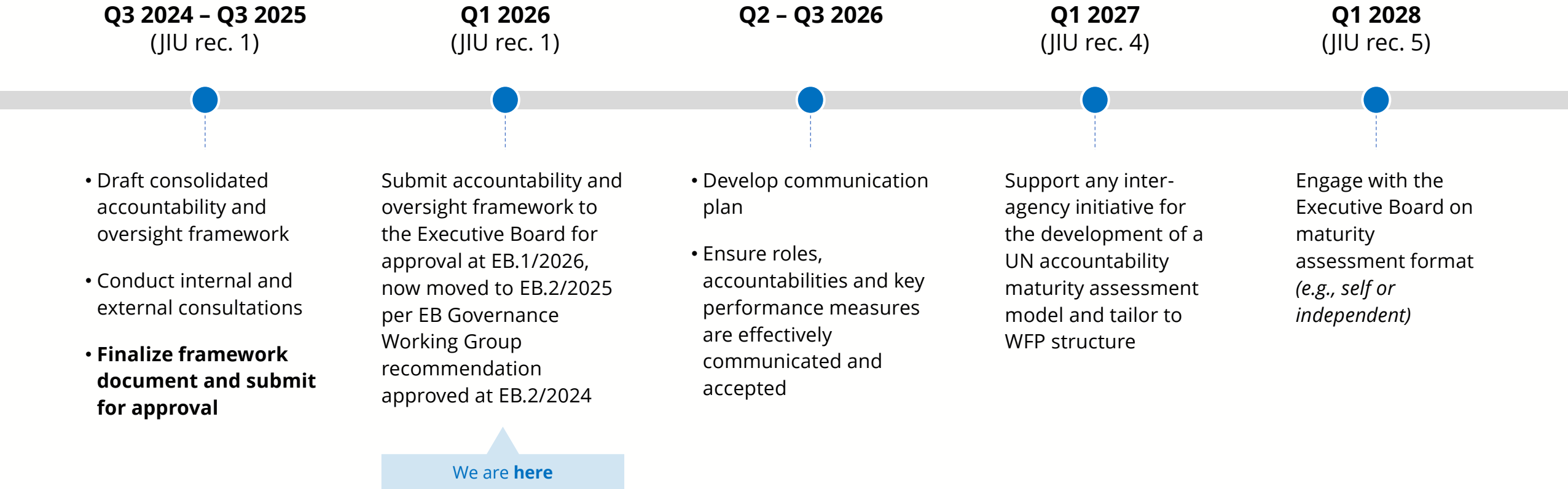
WFP's governance is structured around key bodies, with defined roles, reporting lines, and mechanisms.



# Oversight Framework



# Timeline



**Thank you.**