

Second Regular Session of the WFP Executive Board

Item 6 a): WFP accountability and oversight framework

SAVING LIVES CHANGING LIVES

Positioning and strategic context

Informed by and follows

JIU Review of accountability frameworks in the United Nations system organizations (JIU/REP/2023/3)

Governance Review Simplifying governing body reporting WFP External Auditor Report on Oversight by Management

Integrates

WFP Oversight Framework (2018)

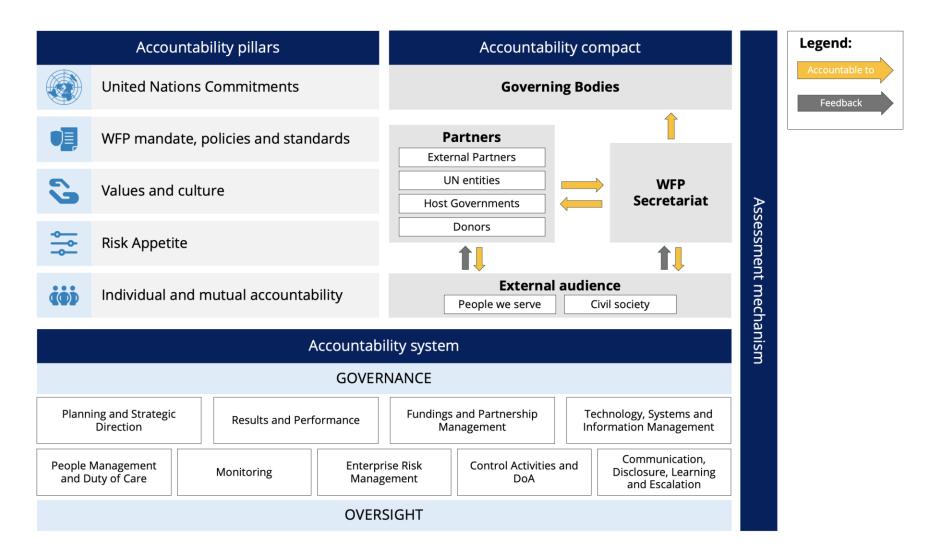
WFP Management Accountability Framework Feedback from two information consultations with the Executive Board (details in annex of the slides)

Reiterates

Governance and Oversight are main components of Accountability

Overarching document integrates all elements of WFP Accountability, Governace and Oversight in one holistic framework, not introducing new concepts

Diagram of WFP Accountability and Oversight Framework



WFP Accountability and Oversight framework outline

Introduction

- Scope
- Definitions
- Implementing accountability at WFP:
- WFP Accountability
 Framework

Component 1:

WFP Accountability pillars

- refined to better reflect WFP's operational contexts;
- reaffirming WFP's alignment with UN values and JIU standards; and
- clarified individual and mutual accountability

Component 2:

Accountability compact

 clarified accountabilities, in particular, external partners.

Component 3:

Accountability system

- incorporated funding and technology as accountability elements;
- clarified how delegation of authority aligns with governance.

Component 4:

Assessment mechanism

- WFP Governance
 Structure and
 Oversight Framework
- WFP governance structure
- WFP oversight framework:
 - distinguish governance and oversight;
 - refining second-line responsibilities; and
 - Broader definition of oversight beyond audit and assurance; and
 - coordination across the three lines of assurance;

Continuous Improvement

- · Regular reviews
- Maturity model

Governance and Oversight: Governance Structure

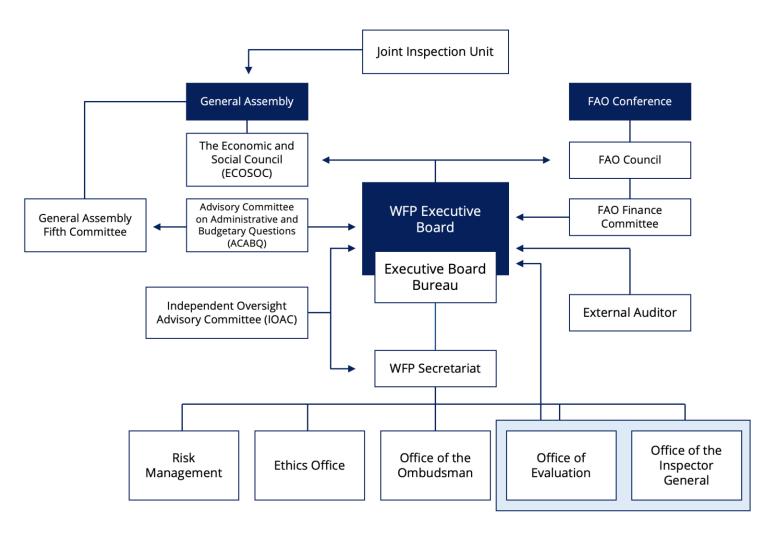
Governance Framework:

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

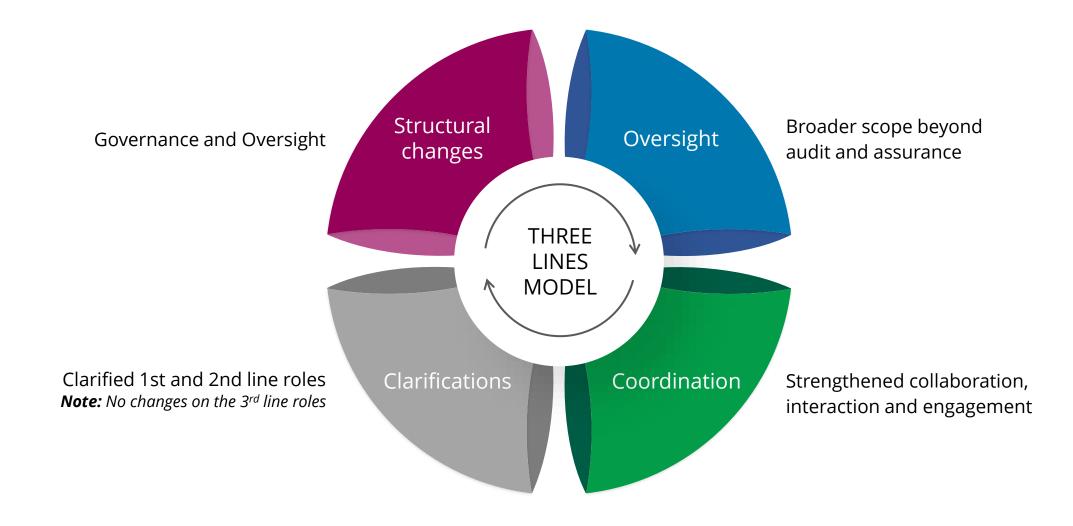
Four Guiding Frameworks:

- 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

Q3 2024 - Q3 2025 (IIU rec. 1)

Q1 2026 (JIU rec. 1) Q2 - Q3 2026

Q1 2027 (IIU rec. 4)

Q1 2028 (IIU rec. 5)



- Draft consolidated accountability and oversight framework
- Conduct internal and external consultations
- Finalize framework document and submit for approval

Submit accountability and oversight framework to the Executive Board for approval at EB.1/2026, now moved to EB.2/2025 per EB Governance **Working Group** recommendation approved at EB.2/2024

We are **here**

- Develop communication plan
- Ensure roles, accountabilities and key performance measures are effectively communicated and accepted

Support any interagency initiative for the development of a **UN** accountability maturity assessment model and tailor to WFP structure

Engage with the Executive Board on maturity assessment format (e.g., self or *independent)*

Thank you.