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Programa Mundial de Alimentos
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Executive Board

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For decision

Executive Board documents are available on WFP's website (<https://executiveboard.wfp.org>).

Update on the implementation of recommendations resulting from the governance review

Executive summary

This document provides an update on the implementation of all Board-approved recommendations resulting from the 2023–2025 governance review, as set out in the first interim report (June 2024), second interim report (November 2024) and final report (February 2025) of the Executive Board working group on the governance review.

By the end of 2025, 65 percent of the 18 recommendations and 30 sub-recommendations requiring action had been fully implemented, with 79 percent expected to be fully implemented by the conclusion of the 2026 first regular session of the Board. These recommendations will continue to enhance strategic and efficient governance at WFP by reinforcing the Board's governance role in the areas of strategy, policy, oversight and accountability.

Draft decision*

The Board takes note of the document entitled "Update on the implementation of recommendations resulting from the governance review" (WFP/EB.1/2026/10-A).

* This is a draft decision. For the final decision adopted by the Board, please refer to the decisions and recommendations document issued at the end of the session.

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Overview

1. At its 2023 second regular session, the Board established a working group to conduct a review of WFP's governance structure. The working group was to base its work on the recommendations provided by an independent consultant in a report issued in May 2023 as well as recommendations resulting from any other governance initiatives that the working group deemed appropriate; it was also to prepare and submit to the Board an implementation plan for the recommendations it selected.
2. The working group began its work in December 2023 and concluded it in February 2025. It produced three reports: a [first interim report](#) (June 2024), covering recommendations of the independent consultant for immediate implementation by the secretariat; a [second interim report](#) (November 2024), covering the remaining recommendations of the independent consultant; and a [final report](#) (February 2025), covering recommendations resulting from other governance initiatives and next steps.

Implementation progress: key highlights

3. Of the 26 recommendations and 35 sub-recommendations outlined in the working group's reports, 18 recommendations and 30 sub-recommendations required action.
4. Implementation began promptly, with half of the total recommendations and sub-recommendations requiring action implemented by the time of the Board's 2025 annual session. These largely pertain to Board affairs, including the introduction of a split 2025 first regular session, with part I held in January and dedicated solely to the election of the Bureau; the introduction of a strategic dialogue in February 2025, preceding part II of the 2025 first regular session; the alignment of the focus of Board sessions with the governance frameworks; the introduction of a governance-focused induction session; the chairing by Bureau members of informal meetings on matters expected to be the subject of Board decisions; the expansion of the regular Independent Oversight Advisory Committee debriefing meetings to the entire Board membership; and the publication of dedicated handbooks for Board members and the Bureau.
5. Significant progress was also made in 2025 on strengthening the Board's strategic governance role on strategy, policy, oversight and accountability matters, in line with recommendations resulting from the governance review. Key highlights include the Board's approval of WFP's [policy cycle framework](#) (WFP/EB.1/2025/6-A) at the 2025 first regular session and WFP's [accountability and oversight framework](#) at the 2025 second regular session; the production of more strategic, concise and timely Board documents; the streamlining of oversight-related Board meetings and the country strategic planning consultation process; and progress on digital governance initiatives.
6. By the end of 2025, 65 percent of all recommendations requiring action had been implemented. This figure is expected to increase to 79 percent with the Board's endorsement at its 2026 first regular session of an approach to streamlining Board documentation and processes (WFP/EB.1/2026/10-A), which will address several governance review recommendations pertaining to documentation categories, timelines and processes.
7. Details on the implementation status of the recommendations are provided in the annexes to this document. Annex I covers recommendations from the independent consultant's report. Annex II covers recommendations from the External Auditor's separate report on the specific examination of competencies transferred from the Executive Board to the Executive Director. Annex III covers recommendations from the report of the Joint Inspection Unit of the United Nations (JIU) on the review of governance and oversight of the executive boards of the United Nations Development Programme (UNDP)/United Nations Population Fund (UNFPA)/United Nations Office for Project Services (UNOPS), the United

Nations Children's Fund (UNICEF) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) (JIU/REP/2023/7).

8. Through the Executive Board Secretariat, the Executive Board Bureau follows the progress of the [joint working group of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women](#) established by those Boards at their 2025 first regular sessions to review and assess the recommendations of the JIU set out in document JIU/REP/2023/7. A WFP Board-led assessment is planned upon the conclusion of the joint working group's review to assess the progress of implementation of WFP's governance recommendations; ensure alignment with decisions emerging from the review of UNDP/UNFPA/UNOPS, UNICEF and UN-Women governance; and possibly revisit any outstanding recommendations from the JIU report.
9. Management will provide the Board with regular updates on the implementation of the outstanding governance recommendations, including through the Bureau.

**TABLE 1: STATUS OF GOVERNANCE REVIEW RECOMMENDATIONS AT THE
2026 FIRST REGULAR SESSION**

Source	Total number of recommendations and sub-recommendations requiring action	Implemented by 2025 annual session	Implemented by 2025 second regular session	To be implemented by 2026 first regular session (projected) ¹
Recommendations	18	4 (22%)	8 (44%)	12 (67%)
Sub-recommendations	30	20 (67%)	23 (77%)	26 (87%)
Total	48	24	31	38
Percentage implemented		50%	65%	79%

¹ Following the forthcoming Board approval of the document ["Streamlining Board documentation and processes"](#) (WFP/EB.1/2026/10-A) at the 2026 first regular session.

ANNEX I

RECOMMENDATIONS REQUIRING FURTHER ACTION FROM THE INDEPENDENT CONSULTANT'S REPORT

Working group report	Recommendation/sub-recommendation	Responsible	Implementation status	Remarks
Interim report of the Executive Board working group on the governance review: Proposed recommendations for direct implementation by the Secretariat (WFP/EB.A/2024/12-A/Rev.1)	Sub-recommendation 1.1: Align the three formal Board sessions according to the governance frameworks by focusing the first regular session on strategy and policy, the annual session on oversight and accountability, and the second regular session on other policy matters and the programming and planning of activities for the coming years, noting that certain flexibility should be exercised to accommodate the shifting of items especially when it concerns time sensitive matters; and specify which items belong to each governance framework, as provided in Annex II of WFP/EB.A/2024/12-A/Rev.1.	Executive Board Secretariat	Fully implemented (from the 2025 first regular session)	The updated 2025–2026 biennial programme of work, featuring the renewed focus of the three Board sessions and distribution of items according to the governance frameworks, was approved by the Board at its 2024 second regular session and published on the Board website. Reconfigured Board session agendas were introduced beginning with the 2025 first regular session.
	Sub-recommendation 1.2: Conduct a one-day “strategic dialogue” at WFP Headquarters to create an informal space for Board members and observers and WFP management to discuss strategic issues – the “strategic dialogue” would be held early in the year, immediately followed by the first regular session; and submit to the Board an assessment of this recommendation two years after its implementation to determine its added value and identify potential areas for improvement.	Executive Board Bureau, management, Executive Board Secretariat	Fully implemented (from the 2025 first regular session)	The first-ever strategic dialogue of the WFP Executive Board was held on 17 February 2025 at WFP headquarters. The dialogue focused on two strategic topics jointly identified by the Executive Board Bureau and WFP management: WFP's comparative advantages; and the role of multilateral diplomacy in overcoming barriers to humanitarian access and enabling WFP's life-saving work. A high-level summary was shared with the Board after the strategic dialogue. The second strategic dialogue has been scheduled for 23 February 2026.
	Sub-recommendation 1.3: Continue with the current practice of having the Executive Director deliver opening remarks during formal sessions, which shall include an overview of current and future opportunities and challenges to inform a strategic exchange with the Membership.	Management, Executive Board Secretariat	Fully implemented (from the 2024 second regular session)	This has been implemented since the 2024 second regular session. The Executive Director's opening remarks at all formal sessions of the Board now include an overview of current and future opportunities and challenges in order to inform a strategic exchange with Member States.

RECOMMENDATIONS REQUIRING FURTHER ACTION FROM THE INDEPENDENT CONSULTANT'S REPORT

Working group report	Recommendation/sub-recommendation	Responsible	Implementation status	Remarks
	Sub-recommendation 1.4: Include on meeting agendas only mandatory items and reports that require strategic discussion or decision, including by reducing the categories of items to two categories (for decision and for information); introducing an optional written correspondence procedure for information items that are raised for discussion; defining a timeframe for the addition of new items on Board agendas that require documentation; and discontinuing the following items on the Board agenda: the update on WFP's response to HIV and AIDS, the report on the joint meeting of the Executive Boards (which would be circulated to the membership and posted on the Board web page), and the implementation status of evaluation recommendations (which would be embedded in the annual evaluation report)	Executive Board Secretariat	Partially implemented, to be completed by the 2026 first regular session	<p>New categories of items ("for decision" and "for information") have been implemented since the 2025 first regular session.</p> <p>A glossary of terms defining the various items for decision ("for approval", "for adoption", etc.), an optional written correspondence procedure for information items that are raised for discussion, and a timeframe for the addition to Board session agendas of new items that require documentation have been included in the proposals in the document "Streamlining Board documentation and processes" (WFP/EB.1/2026/10-A), to be submitted for the Board's approval at its 2026 first regular session.</p> <p>Starting with the 2025 first regular session, Board session agendas no longer include updates on WFP's response to HIV/AIDS, reports on the joint meetings of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF, UN-Women and WFP or reports on the implementation status of evaluation recommendations.</p>
	Sub-recommendation 1.5: Limit side events to a maximum of two per session and identify ways to improve their format to increase engagement	Executive Board Bureau, management, Executive Board Secretariat	Fully implemented (from the 2024 second regular session)	<p>Side events have been limited to two per Board session since the 2024 second regular session. Since 2025 the Bureau has been requested to prioritize side event proposals to limit them to two per session.</p> <p>Specific guidelines have been drafted for side event organizers, with recommendations on the number of speakers, the length of interventions by speakers and other matters to allow for enhanced interaction by participants.</p>

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Interim report of the Executive Board working group on the governance review (WFP/EB.A/2024/12-A/Rev.1)	Sub-recommendation 2.1: Reinforce the word limits set by the Board in the 2004 information paper "Streamlining Board Documentation", with a request to the Secretariat to produce a revision of the 2004 paper that reflect the latest Board document categories	Executive Board Secretariat	To be completed by the 2026 first regular session	The reinforcement of word limits for documents submitted to the Board according to the latest document categories has been set out in the document " Streamlining Board documentation and processes " (WFP/EB.1/2026/10-A), to be submitted for the Board's approval at its 2026 first regular session.
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 (WFP/EB.2/2024/11-A)	Sub-recommendation 2.2: The Board commends the efforts already made to rationalize and streamline Board documents under each of the governance frameworks; endorses the Secretariat's proposal to introduce more strategic, concise and timely policy documents within the word limits of the 2004 guidelines and a revised, simplified narrative template for country strategic plans (noting that the Board advises the Secretariat to share the revised template with the membership); requests the oversight functions to strengthen the key messages in oversight documents in line with the proposals outlined under sub-recommendation 5.3; and requests the Secretariat to improve the presentation of accountability documents as outlined under recommendation 6	Programme Operations Department (policy documents and country strategic plans (CSPs)); oversight functions (oversight documents); Chief Financial Officer Division (accountability documents)	Fully implemented	Policy documents: In accordance with the policy cycle framework approved by the Board at its 2025 first regular session (WFP/EB.1/2025/6-A), WFP has committed to providing concise strategic policy documents with a maximum length of 6,000 words. See paragraph 28 of the framework for more information. Country strategic plans: The revised narrative template for country strategic plans was shared with the membership and posted on the restricted area of the Board website. Oversight documents: See the remarks regarding sub-recommendation 5.3. Accountability documents: See the remarks regarding recommendation 6.
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 (WFP/EB.2/2024/11-A)	Recommendation 3: The Board requests the Secretariat to update the WFP policy formulation framework to enable a more streamlined, efficient and predictable process and more effective and strategic guidance by the membership, as set out under sub-recommendations 3.1, 3.2, 3.3, 3.4 and 3.5	Programme Operations Department, in close consultation with the Executive Board and other stakeholders, Executive Board Secretariat (implementation of the policy online consultation platform)	Fully implemented (from the 2025 first regular session)	WFP's policy cycle framework (WFP/EB.1/2025/6-A) was approved by the Board at its 2025 first regular session. The framework provides a clear outline of the steps and timeframe for formulating and updating policies, outlining the engagement with the Board from the identification of policy gaps and the decision to develop a new policy or update a policy through to consultation with Board on policy content, approval and implementation. In accordance with the recommendations resulting from the governance review, the framework outlines WFP's commitment to holding strategic informal discussions with the Board during the policy conception phase (see paragraph 22
	Sub-recommendation 3.1: The Board endorses the Secretariat's proposal to conduct a policy analysis with each strategic plan every four years and a gap analysis as part of the annual policy compendium and advises the Secretariat to draw on the outcomes of policy evaluations conducted by WFP's Office of Evaluation to inform the identification of policy gaps and the			

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Working group report	Recommendation/sub-recommendation	Responsible	Implementation status	Remarks
	assessment of the need for formulating new policies or updating an existing policy. The Board further requests the Secretariat to review the mechanisms in place for decommissioning outdated policies as part of its update of the WFP policy formulation framework			of the policy cycle framework), as well as both virtual and in-person informal consultations once there is an advanced draft of a policy (see paragraph 28). Additional informal consultations may be convened by the Board as necessary. The use of an online platform for Board members to share their comments has been agreed to as one form of informal consultation and was used during the consultative process for the policy cycle framework. In accordance with the framework, management has agreed to share costed implementation plans with the Board for information at the time a policy is approved.
	Sub-recommendations 3.2 and 3.3: The Board endorses a three-phased approach for streamlining Board engagement on policy formulation, which entails: (i) conducting a strategic informal discussion between WFP management and the Board during the policy conception phase (including by exploring the use of workshops or other meeting modalities), informed by a policy brief; (ii) convening two informal consultations for the membership to review the advanced policy draft: an online written consultation where the policy draft will be shared on the virtual consultation platform for the membership to provide comments in writing, and an in-person consultation, noting that additional informal consultations may be called by the Board as necessary; and (iii) submission of the final policy for the Board's approval at a formal session. The Board further requests the Secretariat to highlight the main revisions made to the policy drafts following each informal consultation with the Board			
	Sub-recommendation 3.4: The Board advises the Secretariat to conduct broad internal and external consultations with stakeholders in a transparent and inclusive manner to inform the policy formulation process			
	Sub-recommendation 3.5: At the time of Board approval of new or updated policies, the Board advises that relevant plans for implementation and indicative budgets be provided as supplementary notes to policies			

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Working group report	Recommendation/sub-recommendation	Responsible	Implementation status	Remarks
Second interim report of the Executive Board working group on the governance review (WFP/EB.2/2024/11-A)	Recommendation 5: The Board requests the Secretariat to update the 2018 WFP oversight framework in line with its current workplan for transitioning to an oversight and accountability framework to implement recommendations from the Joint Inspection Unit report Review of accountability frameworks of the United Nations system organizations (JIU/REP/2023/3, paragraph 22) and submit the updated framework for the Board's approval	Risk Management Division, in close consultation with the Executive Board and the oversight functions	Fully implemented (from the 2025 second regular session)	The WFP accountability and oversight framework (WFP/EB.2/2025/6-A) was approved by the Board at its 2025 second regular session. Based on in-depth consultations with internal and external stakeholders, including the Independent Oversight Advisory Committee (IOAC) and the Board, and consideration by WFP's internal policy committee, the framework aims to enhance transparency and trust, strengthen internal and external oversight, clarify roles and responsibilities and enhance governance.
	Sub-recommendation 5.3: The Board endorses the efforts already made to rationalize and streamline Board documents on oversight and requests the oversight functions to further strengthen the key messages in these documents. The Board further requests the oversight functions to adhere to existing Board documentation submission deadlines for both formal sessions and informal meetings	Oversight functions, Risk Management Division, Executive Board Secretariat	Fully implemented	<p>External Auditor: The External Auditor has merged its former three annual reports into a single annual report. The single report features an annex on the implementation status of outstanding recommendations, which includes WFP comments. The annex renders management's annual report on the implementation of the External Auditor's recommendations obsolete.</p> <p>Office of Evaluation: To streamline the content of evaluation products, the Office of Evaluation has adopted a new, streamlined structure for the presentation of evaluation reports and summary evaluation reports, which now better highlight strategic messages; ensured adherence to the 2004 guidelines on word limits (7,500 words for global evaluations and 6,500 words for CSP evaluations); and has ensured the timely submission of evaluation reports, with 100 percent of evaluation reports submitted on time in 2024.</p> <p>Office of the Ombudsperson and Mediation Services: Board documents have been submitted on time and in accordance with word limits. As applicable, key messages have been strengthened.</p>

RECOMMENDATIONS REQUIRING FURTHER ACTION FROM THE INDEPENDENT CONSULTANT'S REPORT

Working group report	Recommendation/sub-recommendation	Responsible	Implementation status	Remarks
				<p>Ethics Office: Board documents have been submitted on time. The office has used consistent report structure and key data in graphic form where relevant.</p> <p>Office of the Inspector General: The office has provided a document containing the information requested by the Board, which has increased because of the increasing number of reports issued by the Office of the Inspector General (OIG) during the year. The document incorporates IOAC feedback (which has led to an increase in the length of some sections) in order to strengthen certain messages; the use of graphics wherever possible; and longer annexes, which are the result of the growing workload of OIG. Board documents have been submitted on time.</p> <p>Risk Management Division: At the request of the External Auditor, the Risk Management Division contributed to the rationalization and streamlining of Board documents related to oversight. Beginning in June 2024, the report on the status of implementation of external auditor recommendations was made an annex to the external auditor's report on WFP's audited annual accounts. Since the 2025 annual session, the report on the implementation status of evaluation recommendations has been presented as an annex to the annual evaluation report. The Risk Management Division remains committed to meeting Board documentation submission deadlines. In cases where additional time is required to finalize a document, appropriate extension requests are submitted in a timely manner. This has normally been the case for the management review of significant risk and control issues, which describes the outcomes of the Executive Director's annual assurance exercise.</p>

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Working group report	Recommendation/sub-recommendation	Responsible	Implementation status	Remarks
	Sub-recommendation 5.4: The Board requests the Secretariat to propose a list of Board session agenda items on which the Board needs to draw on the advice of the Advisory Committee on Administrative and Budgetary Questions and the Finance Committee of the Food and Agriculture Organization of the United Nations for all matters related to WFP financial administration in accordance with Article XIV.6 of the General Regulations, in consultation with the two advisory bodies, and to submit this list to the Board for its review and approval	Chief Financial Officer Division	No further action necessary	Based on advice from WFP's Legal Office, the Chief Financial Officer Division notes that it is not feasible to propose a definitive list of documents that require review by the Advisory Committee on Administrative and Budgetary Questions and the Finance Committee of the Food and Agriculture Organization of the United Nations. This is due to the broad and overarching language of paragraph 4 of article XIV of the WFP General Regulations: "In all matters relating to the financial administration of WFP, the Board shall draw on the advice of the United Nations Advisory Committee on Administrative and Budgetary Questions and the Finance Committee of FAO." The Legal Office has advised that the Board's authority to establish such a list is limited by the framework adopted by the United Nations General Assembly and the FAO Conference and that any proposed list must remain consistent with current rules, established practices and prior guidance from both committees. The current practice remains appropriate and any updates to the list of documents would need to be developed in close consultation with the advisory bodies.
	Sub-recommendation 5.5: The Board requests the Secretariat to (i) centralize the follow-up actions and processes for all recommendations from all the oversight bodies to reduce the risk of overlaps and gaps, (ii) grant the membership access to WFP's oversight recommendations dashboard and (iii) ensure that the new WFP oversight and accountability framework encompasses mechanisms for following up comprehensively on recommendations from the oversight bodies	Executive Board members, Executive Board Bureau, Risk Management Division	Fully implemented	WFP linked the Risk Management Division's dashboards for tracking oversight recommendations to the restricted website of the Board in December 2024. This provides Board members with streamlined access to oversight data, facilitating informed decision-making and enhancing transparency. The WFP accountability and oversight framework (WFP/EB.2/2025/6-A), as approved by the Board at its 2025 second regular session, includes a dedicated section outlining WFP's oversight framework, including mechanisms for follow-up and reporting on the recommendations from relevant oversight bodies.

RECOMMENDATIONS REQUIRING FURTHER ACTION FROM THE INDEPENDENT CONSULTANT'S REPORT

Working group report	Recommendation/sub-recommendation	Responsible	Implementation status	Remarks
	<p>Sub-recommendation 5.6: The Board requests the oversight and advisory bodies to strengthen the coordination of informal Board meetings to increase efficiency. It recommends holding a minimum of three informal meetings per year with the Inspector General, the External Auditor and the WFP Risk Management Division. It also recommends maintaining its current engagement with the Office of the Ombudsman and Mediation Services and the Ethics Office (twice a year) and the Office of Evaluation (through the annual consultation on evaluation and the evaluation roundtables), noting that ad-hoc meetings may be called by the Board as necessary. The Board recognizes the mandate of the Independent Oversight Advisory Committee to provide independent expert advice in fulfilling its governance responsibilities with regard to oversight matters and recommends the introduction of regular, direct interactions between the Board and the Independent Oversight Advisory Committee by inviting Board members to attend the regular Independent Oversight Advisory Committee debrief meetings. The Board recommends that the relevance of these informal meetings be periodically assessed, and adjustments made to their format, frequency or content, as necessary</p>	<p>Executive Board members, Executive Board Bureau, oversight functions, IOAC, Executive Board Secretariat</p>	<p>Fully implemented</p>	<p>The number of meetings to be held with the oversight functions in accordance with the governance review recommendation was incorporated into the schedule of Executive Board meetings beginning in January 2025.</p> <p>An executive session with the Executive Board has been held at every IOAC session since the 170th session, in March 2025.</p>

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Working group report	Recommendation/sub-recommendation	Responsible	Implementation status	Remarks
Second interim report of the Executive Board working group on the governance review (WFP/EB.2/2024/11-A)	Recommendation 6: The Board recognizes that the annual performance report and management plan are core accountability documents and appreciates efforts already made to rationalize these documents to facilitate strategic discussions and decisions. The Board advises the Secretariat to enhance document presentation by (i) introducing key findings as bullet points at the start of each part of the annual performance report; and (ii) focusing the management plan on sections that require Board advice, reducing the length of narrative or contextual sections, and exploring ways to present complex information in a reader-friendly manner (such as through the use of graphic summaries and bullet points for explanations)	Chief Financial Officer Division, in close consultation with the Executive Board	Fully implemented	<p>Annual performance report: Key findings are now introduced as bullet points at the beginning of each section of the annual performance report to facilitate navigation and highlight critical insights for strategic discussion. See the annual performance report for 2024 as an example.</p> <p>Management plan: The content of the management plan has been focused on matters requiring specific Board input or guidance. Contextual and narrative content has been streamlined, and graphic summaries and bullet-point explanations have been used to convey complex information in a more accessible and reader-friendly format. See the management plan for 2026–2028.</p> <p>These enhancements aim to support clearer, more efficient decision-making by the Board and align with the overall aim to strengthen results-based accountability. Management welcomes feedback from the Board aimed at further refining the approach.</p>
Second interim report of the Executive Board working group on the governance review (WFP/EB.2/2024/11-A)	Recommendation 7: The Board requests the Secretariat to include the definition of key concepts such as “strategy”, “policy” and “enablers” in the forthcoming policy formulation framework document and specify the linkages between these concepts. The Board also advises the Secretariat to increase the visibility of WFP’s strategies for the Board by publishing a comprehensive repository of strategies on the Executive Board website	Programme Operations Department; Executive Board Secretariat	Fully implemented	<p>Paragraphs 5–12 of the policy cycle framework (WFP/EB.1/2025/6-A) outline WFP’s normative instruments and components, providing, among other things, definitions for the key concepts “strategy”, “policy” and “enablers”.</p> <p>A “strategy” category was created in the documents section of the Board website in November 2025, allowing users quick access to a list of WFP strategy documents.</p>

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Interim report of the Executive Board working group on the governance review (WFP/EB.A/2024/12-A/Rev.1)	Sub-recommendation 8.1: Conduct two in-person induction sessions per year and develop a digital refresher module on governance	Executive Board Secretariat	Fully implemented	Two in-person induction sessions were held in 2025. One session, on 28 March, focused on Executive Board governance, and a second, on 2 October, focused on WFP activities. All digital induction materials were made available on the Board's website, under the heading "induction resources".
	Sub-recommendation 8.2: Develop a delegate's handbook	Executive Board Secretariat	Fully implemented	A delegates' handbook was developed and shared with the Board members in February 2025.
Interim report of the Executive Board working group on the governance review (WFP/EB.A/2024/12-A/Rev.1)	Recommendation 9: Implement the digital transformation initiatives proposed by the Executive Board Secretariat, which include: (see below 9.1, 9.2, 9.4)	Executive Board Secretariat	Partially implemented	See remarks regarding sub-recommendations 9.1, 9.2 and 9.4.
	Sub-recommendation 9.1: Meetings management services	Executive Board Secretariat	Fully implemented	An online platform for Executive Board meeting registration, creating a single seamless experience for Board members and WFP staff, has been operational since 2025.
	Sub-recommendation 9.2: Documentation and translation services	Executive Board Secretariat	Fully implemented	A new documentation and translation platform was launched in 2025 to streamline and otherwise facilitate the document translation process using off-the-shelf software. The system is now in use by the Executive Board Secretariat documentation and translation services and is expected to pave the way for advanced machine and artificial intelligence-assisted translation.
	Sub-recommendation 9.4: Streamline service management and data and reporting	Executive Board Secretariat	Partially implemented	The streamlining of service management, data and reporting in response to sub-recommendation 9.4 is an ongoing project that has so far delivered automated data extraction, metrics and key performance indicator calculations. The uploading of data will continue to enable efficient and effective decision-making dashboards and reports.

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Interim report of the Executive Board working group on the governance review (WFP/EB.A/2024/12-A/Rev.1)	Sub-recommendation 10.1: Defer the matter on the introduction of a cooling off period for Board member representatives when joining WFP as staff members to the WFP Secretariat for its further determination	Human Resources Division	Ongoing	This matter is under review by WFP's Human Resources Division.
Second interim report of the Executive Board working group on the governance review (WFP/EB.2/2024/11-A)	Sub-recommendation 10.2: The Board underscores that the code of conduct to prevent harassment, including sexual harassment, within United Nations systems applies to all events of the Executive Board and recommends that the Executive Board follow United Nations best practices for codes of conduct concerning their governing bodies	Executive Board (led by the Bureau)	Ongoing	United Nations best practices for codes of conduct concerning governing bodies meetings will be integrated into the materials for the governance induction session scheduled for early 2026.
Second interim report of the Executive Board working group on the governance review (WFP/EB.2/2024/11-A)	Sub-recommendation 11.1: concerning the frequency, purpose, content, format and documentation of informal meetings, the Board: <ul style="list-style-type: none"> frequency: advises the Bureau to actively review the schedule of informal meetings in the Board calendar and the distribution of items in the Biennial Programme of Work of the Executive Board, and assess the strategic value and relevance of the planned meetings, in line with Rule V on the Functions of the Bureau in the Rules of Procedure of the Executive Board, recognizing that the Board reserves the right to request informal consultations as needed; purpose: advises that each informal meeting be accompanied by a clear definition of the expected objectives and guidance being sought from the Board; 	Executive Board Bureau (frequency of informal meetings), management (purpose, content, format and documentation of informal meetings), Executive Board Secretariat (documentation deadlines for informal meetings)	Ongoing, to be completed by the 2026 first regular session	<p>The schedule of informal meetings is reviewed by the Executive Board Bureau at each of its meetings. WFP management will continue to ensure adherence to documentation deadlines for informal meetings.</p> <p>The documentation deadline for informal meetings has been included in the document "Streamlining Board documentation and processes (WFP/EB.1/2026/10-A)", to be submitted for the Board's approval at its 2026 first regular session.</p>

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Working group report	Recommendation/sub-recommendation	Responsible	Implementation status	Remarks
	<ul style="list-style-type: none"> content and format: advises that informal meetings be clearly focused on strategic, policy, oversight and financial matters and that other modalities such as workshops, brown bags or online written consultations be explored to facilitate dialogue on more technical issues or other matters that do not lead up to a Board decision; and documentation: requests that a formal deadline for the submission of documentation for informal meetings be introduced to increase the strategic value of the feedback of the Board, namely two weeks before the meetings on documents to be subsequently submitted to the Board for decision and one week for other meetings on matters that do not require a Board decision 			
Second interim report of the Executive Board working group on the governance review (WFP/EB.2/2024/11-A)	Sub-recommendation 11.2: the Board requests the Secretariat to implement a streamlined country strategic plan consultation process that begins with a four-week online consultation for the membership to provide written technical comments on draft country strategic plans, followed by an informal consultation focused on strategic issues, after the conclusion of the online review and the provision of management responses. The Board advises that the format for the presentation of country strategic plans during formal sessions remains as per current practice; For the presentation of operational matters, the Board also advises that regional overviews are no longer tabled during Board sessions and that regional operational matters be addressed as part of the oral global overview of humanitarian needs and operational concerns and priorities	Programme Operations Department (CSP process), Office of the Deputy Executive Director and Chief Operating Officer (oral global humanitarian overview), Executive Board Bureau (planning and approval of meetings), Executive Board Secretariat (meeting scheduling)	Fully implemented	<p>In November 2024, the Executive Director approved a revised CSP consultation process beginning with CSPs to be presented for approval at the 2025 second regular session. The revised process includes a four week online review of draft CSPs to allow Board members to provide technical comments, followed by an informal consultation focused on strategic issues and the provision of country office responses to the comments of Board members. In line with the Board's advice, no changes have been made to the current practice of presenting CSP evaluation findings alongside new CSPs for approval at formal sessions, nor to the format for the presentation of CSPs and evaluation findings at formal sessions.</p> <p>Regional operational matters have been presented as part of the oral global overview of humanitarian needs and operational concerns and priorities beginning with Board's 2025 first regular session.</p>

RECOMMENDATIONS REQUIRING FURTHER ACTION FROM THE INDEPENDENT CONSULTANT'S REPORT

Working group report	Recommendation/sub-recommendation	Responsible	Implementation status	Remarks
Second interim report of the Executive Board working group on the governance review (WFP/EB.2/2024/11-A)	Sub-recommendation 12.2: the Board decides to hold the first regular session in two parts in January and February: a brief session will take place in January and be solely dedicated to the election of the Bureau; following the election, the session will be suspended to resume in February to cover the standard business of current first regular sessions. Both parts will take place in person at WFP headquarters. The Board decides to maintain the current documentation posting deadlines for items to be discussed in February and notes that Rule III.6 of the Rules of Procedure of the Executive Board should be revised accordingly.	Executive Board members, Executive Board Bureau, Executive Board Secretariat	Fully implemented	The 2025 first regular session of the Board was split into two parts, with the first part, on 21 January, dedicated solely to the election of the Bureau, and the second part, from 18 to 20 February, covering the remaining items on the provisional agenda. This approach is being repeated for the 2026 first regular session, with the first part held on 14 January and the second part scheduled for 24–27 February.
	Further to sub-recommendation 12.2, which concerns holding the first regular session in two parts in January and February, the Executive Board approves the revision of Rule III.6 of the Rules of Procedure of the Executive Board as follows: "The Executive Director shall submit documentation relating to items on the provisional agenda, in the languages of the Board in accordance with Rule XIV, to the members of the Board and observers representing Members of the United Nations or Members or Associate Members of the Food and Agriculture Organization of the United Nations, normally four weeks before the agenda item is considered at a session. The documentation shall clearly present the issues proposed for decision by the Board."	Executive Board, Legal Office	Fully implemented	A revised version of paragraph 6 of rule III of the Board's Rules of Procedure was approved by the Board at its 2024 second regular session, as contemplated by paragraph 17 of the draft decision in the second interim report of the Executive Board working group on the governance review. An updated version of WFP's rules and regulations was subsequently made available on the Board's website.
	Sub-recommendation 12.3: the Board decides not to introduce any change to the current Bureau membership term, whereby Bureau members are appointed for a tenure of one year.	N/A	N/A	N/A

RECOMMENDATIONS REQUIRING FURTHER ACTION FROM THE INDEPENDENT CONSULTANT'S REPORT

Working group report	Recommendation/sub-recommendation	Responsible	Implementation status	Remarks
	Sub-recommendation 12.4: the Board advises that the general roles and responsibilities of the List convenors be included in the handbook that will be developed under sub-recommendation 13.2 as described in the interim report of the working group (WFP/EB.A/2024/12-A/Rev.1)	Executive Board Bureau, Executive Board Secretariat	Fully implemented	The Bureau handbook was released in January 2025 (see sub-recommendation 13.2).
	Sub-recommendation 12.5: the Board advises that the use of digital tools be explored to support the work of List convenors.	List convenors, Executive Board Secretariat	To be completed by early 2026	A survey to collect the views of Bureau members regarding digital tools required to support their work as List convenors was launched in December 2025. The Executive Board Secretariat will make recommendations to the members based on the outcomes of the survey.
Interim report of the Executive Board working group on the governance review (WFP/EB.A/2024/12-A/Rev.1)	Sub-recommendation 13.1: conduct a half-day introductory session for new Bureau members	Executive Board Secretariat	Fully implemented	A half-day introductory session for new Bureau members was conducted on 21 January 2025, immediately after the Bureau elections the same day.
	Sub-recommendation 13.2: develop a handbook for Executive Board Bureau members focusing on their roles and responsibilities, including those for List Convenors	Executive Board Secretariat	Fully implemented	A handbook for Bureau members was developed and shared with Bureau members in January 2025, ahead of the introductory session for new Bureau members.

ANNEX II

RECOMMENDATIONS FROM THE EXTERNAL AUDITOR'S SEPARATE REPORT ON THE SPECIFIC EXAMINATION OF COMPETENCIES TRANSFERRED FROM THE EXECUTIVE BOARD TO THE EXECUTIVE DIRECTOR				
Recommendation/sub-recommendation	Acceptance	Responsible	Implementation status	Remarks
<p>1. Establishing a transparent system and trail of authority related Executive Board decisions and a repository of authorities which were delegated.</p> <p><i>External Auditor's proposed action: The Executive Board requests the Executive Board Secretary to establish such a system/repository.</i></p>	Accepted	Executive Board Secretariat	Fully implemented	An updated list of Board decisions relating to the authorities of the Executive Director under WFP's regulatory framework, compiled by the Executive Board Secretariat in collaboration with the Legal Office, is presented in the annex to the External Auditor's report " Separate report to the specific examination of competencies transferred from the Executive Board to the Executive Director ". The list will be published as a separate document on the Board website and will be updated as required.
<p>2. Establishing clear responsibilities and transparent follow-up mechanisms for delegation of authority related follow-up actions included in Executive Board decisions and for monitoring authorities delegated.</p> <p><i>External Auditor's proposed action: The Executive Board requests the Executive Board Secretary to establish such a system/repository.</i></p>	Accepted	Executive Board Secretariat	Ongoing, to be completed by early 2026	The Executive Board Secretariat already has a mechanism for following up on the recommendation and has already provided the list of delegations of authority, as described immediately above with regard to recommendation 1.
<p>3. Inquiry whether the current delegation procedures meet the substance of the requirements of the General Regulations to submit, review, and approve the annual budget in terms of reason and amount and the overall performance of WFP management.</p> <p><i>External Auditor's proposed action: The Executive Board requests WFP to provide a statement. The External Auditor has been addressing this issue since after the Executive Board's annual session 2023 and will continue addressing it. A statement by WFP would support further discussions.</i></p>	N/A	Chief Financial Officer Division	No further action necessary	No further action is required. The Chief Financial Officer has addressed this recommendation as part of the External Auditor's report on WFP's audited annual accounts for 2023, in paragraphs 34, 35, 49, 57, 68, 69, 80 and 87 of that report.
<p>4. Analysis whether the term "annual budget" requires further definition, for example in a General Rule, to give effect to the requirements of the General Regulations.</p> <p><i>External Auditor's proposed action: The Executive Board requests WFP to provide a statement. The External Auditor will address this statement and will propose a way ahead for the Executive Board.</i></p>	N/A	Chief Financial Officer Division	No further action necessary	No further action is required. The Chief Financial Officer has addressed this recommendation as part of the External Auditor's report on WFP's audited annual accounts for 2023 in paragraphs 49, 57, 68 and 69.

RECOMMENDATIONS FROM THE EXTERNAL AUDITOR'S SEPARATE REPORT ON THE SPECIFIC EXAMINATION OF COMPETENCIES TRANSFERRED FROM THE EXECUTIVE BOARD TO THE EXECUTIVE DIRECTOR				
Recommendation/sub-recommendation	Acceptance	Responsible	Implementation status	Remarks
<p>5. Review whether the Executive Board has retained appropriate authorities to carry out its oversight and governance powers and if the governance power could benefit from an adapted weighting in favour of strategic approval decisions versus taking note "decisions."</p> <p><i>External Auditor's proposed action: This review is to be based on the results of the proposed actions for item 1 and 2.</i></p> <p>The Executive Board requests the Executive Board Secretary to draft a rule of procedure to define various types of decisions (e.g. take note, approve, consider, decide) and their processing by the Executive Board for the Executive Board's approval.</p>	Under review	Executive Board Secretariat, Legal Office	Ongoing	<p>Definitions of the various types of decision (take note, approve, consider, decide, etc.) in line with the revised document categories outlined in sub-recommendation 1.4 have been included in the document "Streamlining Board documentation and processes" (WFP/EB.1/2026/10-A), to be submitted for the Board's approval at its 2026 first regular session.</p> <p>Further analysis of the weighting of decision types will be made in 2026.</p>
<p>6. Establishing a rule of procedure that determines the appropriate level of placement of delegation of authorities in a General Rule or in a Financial Regulation and when a General Rule is to be established to give effect to General Regulations.</p> <p><i>External Auditor's proposed action: The Executive Board requests the Executive Board Secretary to draft a rule of procedure for the Executive Board's approval.</i></p>	Under review	Legal Office	Ongoing	<p>Further analysis is being undertaken on the basis of the repository referred to in recommendations 1 and 2 above. In general, the appropriate level of placement of delegations by the Executive Board would likely depend on the matter for which authority is being delegated and where in WFP's governance framework the matter is regulated. Accordingly, while the Executive Board may adopt a rule of procedure to regulate the placement of delegations, it would be advisable that any such rule be sufficiently flexible to allow for consideration of the subject of each delegation, such as by identifying the principal elements that should be considered.</p>

ANNEX III

RECOMMENDATIONS FROM THE REPORT OF THE JOINT INSPECTION UNIT ON THE REVIEW OF GOVERNANCE AND OVERSIGHT OF THE EXECUTIVE BOARDS OF UNDP/UNFPA/UNOPS, UNICEF AND UN-WOMEN THAT REQUIRE FURTHER ACTION			
Recommendation/sub-recommendation	Responsible	Implementation status	Remarks
JIU recommendation 6: the Board decides to revisit this recommendation following the completion of the review of report JIU/REP/2023/7 by the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women to ensure alignment with decisions taken in New York. The Board requests the Executive Board Secretariat to inform the Executive Board Bureau when the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women have completed their review so that the Board may determine the next steps as it deems necessary	Executive Board, Executive Board Bureau, Executive Board Secretariat	Not started (pending conclusion of the review of the JIU report by the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women)	This recommendation will be revisited upon the completion of the review of the JIU report by the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women.
JIU recommendation 7: the Board recognizes that its rules of procedures and working methods are robust and that proposals to support more engaged participation by all Board members and more efficient and effective discussions and decisions have been addressed in the independent consultant's report and presented in the working group's first and second interim reports (WFP/EB.A/2024/12-A/Rev.1 and WFP/EB.2/2024/11-A), under recommendations 1 (revisiting the format and agenda of Board sessions), 2 (rationalizing Board documents to facilitate strategic discussions and decisions), 8 (redesigning the induction session for new Board members), 11 (revisiting and improving the consensus building process and platforms), 12 (roles and responsibilities, tenure and the ways of working of the Bureau) and 13 (redesigning the induction session for new Bureau members). The Board further advises that informal Board meetings on items to be subsequently submitted to the Board for decision be chaired by Bureau members and that other informal meetings on matters that do not require a Board decision be facilitated by the Secretariat. If no Bureau member is available to chair informal meetings leading to Board decisions, the Board advises that the Bureau should designate another Board member or member of the Secretariat to facilitate the meeting.	Executive Board Bureau, Executive Board Secretariat	Fully implemented	Following the Board's approval of this decision at its 2025 first regular session, all informal meetings on matters expected to be the subject of Board decisions have been chaired by Bureau members.

**RECOMMENDATIONS FROM THE REPORT OF THE JOINT INSPECTION UNIT ON THE REVIEW OF GOVERNANCE AND OVERSIGHT
OF THE EXECUTIVE BOARDS OF UNDP/UNFPA/UNOPS, UNICEF AND UN-WOMEN THAT REQUIRE FURTHER ACTION**

Recommendation/sub-recommendation	Responsible	Implementation status	Remarks
JIU recommendation 8: the Board recognizes that WFP largely meets the benchmarks set out by the Joint Inspection Unit on the reflection of the roles and responsibilities of the Boards in the charters, frameworks and terms of reference of the independent and advisory functions and committees, including in relation to reporting lines, access to the Board and consultations on human and financial resources to ensure independence. The Board further advises that the independence of the WFP Ethics Office and the Office of the Ombudsperson and Mediation Service be maintained and that their terms of reference be updated at the next opportunity to reflect current practice on Board reporting and engagement.	Ethics Office, Office of the Ombudsperson and Mediation Service, Executive Board Secretariat	Fully implemented	The terms of reference of both the WFP Ethics Office, set out in the Executive Director circular on establishment of the Ethics Office, and the Office of the Ombudsperson and Mediation Services were updated by December 2025.
Recommends that an assessment be conducted upon the conclusion of the review of report JIU/REP/2023/7 by the Executive Boards of the New York-based funds and programmes. The assessment will be an opportunity for the Board to review the progress of implementation of the Board-approved governance recommendations set out in the working group's first and second interim reports and final report. It will also be an opportunity for the Board to consider the outcomes of the review undertaken in New York and ensure alignment with decisions stemming from that review where appropriate, as well as revisiting any outstanding JIU recommendations (including recommendation 6).	Executive Board Bureau, supported by the Executive Board Secretariat	Not started (pending conclusion of the review of the JIU report by the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women)	At their first regular sessions in February 2025, the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women formally established a cross-Board, cross-regional joint working group to assess the recommendations in the JIU report on the review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women (JIU/REP/2023/7). The joint working group has commenced its review of the recommendations and will provide regular updates to the Boards on their progress. The WFP Board Bureau continues to follow the progress of the joint working group through the Executive Board Secretariat.
Requests the Executive Board Secretariat to provide regular updates to the Board on the implementation of all governance review recommendations, including those set out in the working group's first and second interim reports and this final report.	Executive Board Secretariat	Fully implemented	The WFP Executive Board Secretariat regularly compiles feedback from the various action owners (including WFP management and the oversight functions) to inform updates to the Bureau on the implementation of the governance review recommendations.

Acronyms

IOAC	Independent Oversight Advisory Committee
JIU	Joint Inspection Unit of the United Nations
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Fund
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women