



WFP ACCOUNTABILITY AND OVERSIGHT FRAMEWORK

Informal consultation

I. Introduction to the WFP accountability and oversight framework

A. Purpose and objectives

1. WFP is committed to achieving the highest standards of accountability and oversight in its mission to end hunger and improve food security worldwide. As a 100 percent voluntarily funded humanitarian organization entrusted with substantial resources from Member States and public, private and multilateral partners, WFP must ensure that its actions are transparent, responsible and impactful, and that they do no harm to the people the organization is entrusted to serve.
2. The WFP accountability and oversight framework underscores the organization's commitment to results-oriented, ethical and risk-based performance management, ensuring that results are achieved not only efficiently but also in a transparent, responsible and sustainable manner. It emphasizes shared values and a culture of accountability, oversight and transparency to foster continuous improvement; uphold the highest standards of integrity, ethics and professionalism; and safeguard stakeholder confidence for the benefit of those served by WFP. The stakeholders of WFP's assurance include the organization's governing bodies; public, private and multilateral partners; host countries; the people it serves; its cooperating partners; its employees; and civil society organizations.
3. This framework serves as a comprehensive guide for requiring accountability across all levels of the organization. It integrates oversight mechanisms, risk management processes and ethical principles into WFP's governance and operational practices. By embedding these elements, the framework ensures that WFP operates with integrity, mitigates risks and optimizes its use of resources to achieve measurable outcomes for the communities it serves.
4. The WFP accountability and oversight framework aims to:
 - **Enhance transparency and trust:** Determine clear reporting structures, robust conflict of interest disclosure mechanisms and visibility in the areas of decision making, financial management and programme outcomes.
 - **Strengthen internal and external oversight:** Establish robust mechanisms for monitoring, evaluation and auditing to ensure compliance with policies and standards.
 - **Clarify roles and responsibilities:** Define the obligations of relevant stakeholders in upholding accountability and ensuring effective governance.

- **Enhance governance:** Strengthen WFP's governance structures by ensuring that decision making is informed, inclusive and aligned with the organization's strategic goals and that frameworks, policies and guidelines follow international best practices.
5. The WFP accountability and oversight framework builds on and will replace the WFP oversight framework¹ approved by the Executive Board at the annual session in June 2018.

B. Definitions

6. **Accountability** as defined and endorsed by the General Assembly of the United Nations in resolution A/RES/64/259² is the obligation of an organization and its employees to be answerable for all decisions made and actions taken by them, and to be responsible for honouring their commitments and the United Nations values and standards of conduct without qualification or exception. Accountability includes achieving objectives and high-quality results in a timely and cost-effective manner, in fully implementing and delivering on all mandates to the Secretariat approved by the United Nations intergovernmental bodies and other subsidiary organs established by them in compliance with all resolutions, regulations, rules and ethical standards; truthful, objective, accurate and timely reporting on performance results; responsible stewardship of funds and resources; all aspects of performance, including a clearly defined system of rewards and sanctions; and with due recognition to the important role of the oversight bodies and in full compliance with accepted recommendations."
7. **Governance** refers³ to the action of steering or directing an organization. It encompasses oversight as a critical activity to ensure accountability and proper functioning. The role of governing bodies includes setting and maintaining the entity's direction, ensuring the effective and efficient allocation of resources, and monitoring management and operations to achieve desired outcomes. Good governance is participatory, consensus-oriented, accountable, transparent, responsive, effective, efficient, equitable and inclusive and it adheres to the rule of law.
8. **Internal control**⁴ is a process, effected by WFP's Executive Board, management and other employees, designed to provide reasonable assurance regarding effectiveness and efficiency in the achievement of objectives relating to operations; the reliability of financial reporting; and compliance with applicable rules and regulations.
9. **Enterprise risk management (ERM)**⁵ refers to common organization-wide arrangements for implementing and embedding risk management activities. This includes the culture, capabilities and practices integrated with strategy setting and performance, which the organization relies on to manage risk within its risk appetite in order to create, preserve and realize value.
10. **Organizational oversight** refers to the process of supervision, monitoring, evaluation and reporting that ensures organizational, financial, operational and ethical accountability; effectiveness of internal controls; and the prevention of fraud and malpractice.⁶ Oversight activities within WFP promote accountability and transparency and reinforce the accountabilities and internal control established by governing bodies and the

¹ "WFP Oversight Framework" (WFP/EB.A/2018/5-C).

² United Nations. 2010. *Resolution adopted by the General Assembly on 29 March 2010* (A/RES/64/259).

³ As defined by the Independent Steering Committee's "Comprehensive review of governance and oversight within the United Nations and its funds, programmes, and specialized agencies" (A/60/883/Add.1).

⁴ WFP. 2015. *Executive Director's Circular on Internal Control Framework* (OED2015/016).

⁵ "2018 enterprise risk management policy" (WFP/EB.2/2018/5-C).

⁶ "WFP oversight framework" (WFP/EB.A/2018/5-C).

Executive Director. Oversight, as an integral part of the system of governance, provides assurance that:

- the activities of the organization are fully in accordance with legislative mandates;
- the funds provided to the organization are fully accounted for;
- the activities of the organization are conducted in the most efficient and effective manner; and
- the employees and all other officials of the organization adhere to the highest standards of professionalism, integrity and ethics.

11. Organizational oversight is grounded in the decisions of WFP's Executive Board and the overall policy guidance of the General Assembly of the United Nations, the Conference of the Food and Agriculture Organization of the United Nations (FAO), the United Nations Economic and Social Council (ECOSOC) and the FAO Council,⁷ and encompasses external, independent and management oversight.⁸
12. **The three lines model** is a model promoted by the Institute of Internal Auditors that clarifies risk management roles and responsibilities for all employees at all levels and in all functions.⁹ The model refers to the structures and processes effected by an organization to support the achievement of objectives and facilitate strong governance and risk management. In the three lines model, assurance roles and responsibilities are distributed among operational management that owns and manages risk as part of day-to-day work (first line), management and independent functions that monitor risk and controls and serve as standard setters (second line), parties that provide independent assurance to the Executive Board and senior management concerning the effectiveness of the management of risk and control (third line) and external lines (such as the External Auditor and the Joint Inspection Unit (JIU)). WFP adopted the model as part of the update of its internal control framework in 2015.

C. Implementing accountability at WFP

13. Accountability is a fundamental principle that applies both to the organization as a whole and to its employees individually. It is essential that functions, programmes and policies clearly define specific accountabilities unique to their objectives, ensuring alignment with this framework. Such clarity fosters a culture of responsibility and transparency, where every team member understands their role and responsibility in achieving organizational goals and each individual takes ownership of their part in the process. For functions and offices to implement accountability effectively, the following must be established:
 - **Fostering a culture of accountability** is essential for driving organizational success and trust. Leaders and managers play a pivotal role in this by leading through example, demonstrating accountability in their actions and decisions, and setting a standard for others to follow. Equally important is promoting transparency by proactively and timely sharing of information, decisions and results with relevant stakeholders. This not only strengthens trust and collaboration but also reinforces a shared commitment to achieving organizational goals. Together, these practices cultivate an environment where accountability is valued and consistently upheld

⁷ The Executive Board is subject to the general authority of the United Nations Economic and Social Council and the Food and Agriculture Organization of the United Nations Council ([Article VI](#) of the General Regulations and General Rules).

⁸ As defined in the Joint Inspection Unit's "[Review of accountability frameworks in the United Nations system organizations](#)" (JIU/REP/2023/3).

⁹ WFP. 2021. [The Three Lines in Practice: Examples from CBT, Supply Chain, Nutrition, Technology & more.](#)

across the organization, and employees feel encouraged to report concerns without fear of retaliation, making it a psychologically safe workplace.

- **Establishing and communicating clear roles and responsibilities** across all levels of the organization, with a requirement of integrating these into the relevant performance assessment process, functional terms of reference and other performance management tools of each employee. Definitions of roles, expectations and performance metrics for employees and teams must align with relevant terms of reference and overall organizational goals. Embedding these elements into performance assessments strengthens accountability by directly linking individual and team performance to organizational objectives, fostering transparency and driving a culture of responsibility and excellence. It also provides a framework for performance evaluation, ongoing feedback, recognition, employee engagement and professional development. Demonstrating adherence to ethical standards of conduct is also central to the performance assessment process.
- **Setting measurable goals and objectives** is critical to ensuring accountability and driving performance so progress can be tracked and evaluated effectively. Key performance indicators (KPIs) should be utilized to assess performance and provide a transparent and data-driven process for monitoring success. This approach not only clarifies expectations but also ensures that accountability is embedded at every level.
- **Implementing effective monitoring and reporting mechanisms** is essential for maintaining accountability and continuous improvement for all functions and employees. Regular performance reviews through assurance activities, audits, programme monitoring and evaluations ensure that progress is consistently measured, reviewed through lessons learned and after-action reviews, among other things, and aligned with organizational objectives. Establishing robust reporting systems further supports this by enabling the organization to track progress, highlight successes and identify areas for improvement. In addition, the regular and timely flow of operational information facilitates the coordination of support to the field and the creation of a common operational picture in WFP. These mechanisms provide a transparent and structured approach to accountability, enabling informed decision making and fostering a culture of learning and development across the organization.
- Establishing a framework that builds **cross-functional collaboration with shared accountability** enhances organizational effectiveness. This involves promoting clear communication of roles and responsibilities across departments, ensuring that each team understands its specific contributions to the broader goals. By aligning efforts, teams can work together towards common objectives, with mutual accountability for outcomes. This approach enhances clarity of expectations and promotes a culture where accountability is distributed, driving cohesive and efficient performance across the organization.
- **Providing tools, resources and training** is crucial to empowering employees and ensuring accountability across the organization. Equipping employees with the necessary knowledge and skills to fulfil their roles effectively lays the foundation for success. Regular training sessions should be offered to enhance understanding of accountability processes and ethical standards, fostering a workforce that is both competent and committed to organizational values. These efforts not only strengthen individual and team performance but also reinforce a culture of accountability and integrity throughout the organization.

- **Enforcing consequences and providing rewards** is vital to sustaining a culture of accountability and driving performance. Recognizing and rewarding accountability at the team, employee and organizational level, e.g. through performance-based incentives, fosters collaboration, motivates collective achievement and highlights the importance of shared responsibility. Equally important is addressing accountability failures with proportionate and constructive consequences. These may include corrective actions, such as additional training, coaching or process improvements, in order to address gaps and prevent recurrence. In more severe cases, such as sexual misconduct, fraud and corruption, timely disciplinary measures should be implemented to uphold organizational standards and reinforce the seriousness of accountability. By balancing rewards and consequences effectively, the organization ensures fairness, motivates excellence and strengthens its commitment to accountability at all levels. Effective performance management requires open communication, early issue identification and timely action. Support is available through managers, human resource officers, and the performance management helpdesk as well as the human resource manual on termination for unsatisfactory service. WFP also ensures fair investigations of misconduct, with consequences reflecting the severity of wrongdoing. Annual disciplinary reports reinforce conduct standards and accountability.
- **Encouraging feedback and continuous improvement** is essential for fostering a responsive and adaptable culture of accountability. Creating accessible channels and leveraging existing channels for employees and stakeholders to provide feedback ensures that diverse perspectives are heard and valued, promoting a sense of inclusion and shared responsibility. Feedback should be actively sought, reviewed, leveraged and actioned to identify lessons learned, which can then be used to refine processes, address gaps and strengthen accountability systems. By embedding continuous improvement into organizational practices, the organization not only enhances performance but also demonstrates its commitment to evolving and to meeting the needs of its employees and stakeholders effectively.

II. WFP accountability framework

14. In 2023, the JIU of the United Nations system released a report on the review of accountability frameworks in the United Nations system organizations,¹⁰ which aimed to identify areas for improvement in existing accountability frameworks and contribute to strengthening the accountability of the United Nations system, including its credibility, efficiency and effectiveness. The review is a follow-up report to the 2011 JIU report on accountability frameworks in the United Nations system¹¹ requested by the General Assembly in 2010. While the Inspector noted in the report that the “WFP oversight framework approved by that organization’s Executive Board in 2018, by putting the oversight framework in the context of the “three lines of defence” framework, does cover more than just oversight (e.g. roles and responsibilities of the executive head and of the first and second lines, a description of governing bodies and reporting arrangements, and a list of key relevant policies and procedures) and is a good umbrella document for many accountability-related activities”, the Inspector recommended that a stand-alone accountability framework be formalized. Similarly, various reviews within WFP highlight the need to improve and strengthen accountability matters, such as the governance review commissioned by the WFP Executive Board, under the supervision of the governance

¹⁰ United Nations. 2023. [Review of accountability frameworks in United Nations system organizations](#) (JIU/REP/2023/3).

¹¹ United Nations. 2011. [Accountability frameworks in the United Nations system](#) (JIU/REP/2011/5).

working group,¹² which recommended rationalizing and simplifying governing body reporting to make it suitable for strategic discussions and decisions related to accountability. The 2023 report of the External Auditor on oversight by management¹³ recommended that the concept of oversight as used at WFP be clarified and standardized. Additionally, the 2024 performance audit on delegation of authority¹⁴ recommended creating a centralized source for all delegation of authority documents and guidance, streamlining the set-up of delegation of authority to the best possible extent and aligning accountabilities accordingly.

15. The **accountability framework** as defined by the JIU is a stand-alone public document, owned by the executive head and approved by the governing bodies, that brings together in a systematic and coherent manner five components (a definition of an accountability framework, accountability pillars, an accountability compact, an accountability system and accountability indicators) and leverages them to improve the implementation of the organizational mandate, coherence within the United Nations system and trust in the organization, its governing bodies, its employees and its partners. This document supersedes the previous accountability framework and provides a more comprehensive and cohesive approach to accountability by consolidating all essential elements into a single public document. This effort eliminates the need to reference separate sources,¹⁵ ensuring clarity, accessibility and a unified understanding of the framework's principles and components.
16. WFP's accountability framework aligns with its strategic plan and broader United Nations system standards, ensuring a cohesive and transparent approach to humanitarian action. The framework is rooted in the humanitarian principles¹⁶ and WFP's core values of integrity, collaboration, commitment, humanity and inclusion, providing a strong foundation for trust among stakeholders, including the communities WFP serves.

A. Accountability framework components

17. The WFP accountability framework is aligned with the updated JIU reference framework for accountability,¹⁷ developed as part of its comprehensive review in 2023. It is structured around six **core accountability pillars** identified by WFP with two main components – accountability compact and accountability system – that are central to establishing a robust structure for oversight, responsibility and transparency in WFP.
18. The **accountability compact** defines accountability in terms of “what”, “by whom” and “to whom”, focusing on fulfilling organization mandates, efficient resource use (financial and non-financial), adherence to obligations outlined in WFP policies and other normative documents, and ethical behaviour; and the **accountability system** aims at supporting delivery of commitments, assessing performance, responding to gaps or issues, promoting learning and communication and ensuring governing body oversight roles.
19. These accountability pillars and components are outlined below and visually captured in the WFP accountability framework diagram (see annex I), which maps the organization's approach to governance, oversight and accountability.

¹² WFP. 2023. *Governance Review: Independent Consultant Report*.

¹³ “Report of the External Auditor on oversight by management” (WFP/EB.A/2022/6-I/1).

¹⁴ “Audited annual accounts, 2023” (WFP/EB.A/2024/6-A/1).

¹⁵ United Nations. 2023. *Review of accountability frameworks in the United Nations system organizations* (see paragraph 22).

¹⁶ “Humanitarian Principles” (WFP/EB.1/2004/4-C) (see also WFP/EB.A/2005/5-C).

¹⁷ United Nations. 2023. *Review of accountability frameworks in the United Nations system organizations*.

WFP guiding principles and accountability pillars

20. WFP's accountability framework is grounded in a clear **set of driving principles and accountability pillars** that together share how accountability is understood, operationalized and sustained across the organization. The **principles** represent the behavioural and cultural enablers – such as the alignment of organizational goals and risk-informed decision making – that guide how individuals and units engage in accountable practices. The **pillars**, in turn, are formal policies, systems and standards that define what WFP is accountable for and to whom. While the principles influence how accountability is embedded in practice, the pillars establish the structural and normative foundation for assigning and enforcing accountability. A summary of how the principles correlate with the accountability pillars is presented in the table below. Further details and descriptions of each principle and pillar are provided in annex II.

Table 1: WFP principles and accountability pillars

WFP accountability principles	Pillars
Highest standards of personal integrity and ethical behaviour Mutual accountability and clarity of organizational responsibility	United Nations common principles
Alignment with organizational goals and accountabilities	United Nations commitments
Alignment with organizational goals and accountabilities	WFP mandate
Effective corrective action Risk informed decision making Reliable performance monitoring and management	WFP risk appetite
Alignment with organizational goals and accountabilities Reliable performance monitoring and management	Funding
Highest standards of personal integrity and ethical behaviour Mutual accountability and clarity of organizational responsibility Alignment with organizational goals and accountabilities Consistent delegation of authority Individual responsibility	WFP organizational values

Accountability compact

21. The accountability compact identifies all relevant stakeholders of the organization, clarifying who is accountable to whom and why, recognizing that some forms of accountability may originate from decisions of the organization and may not be rooted in legally binding obligations.
22. The accountability compact supports the delivery of three objectives – implementation of the mandate of the organization, efficient use of resources and ethical behaviour – while ensuring compliance with all United Nations General Assembly resolutions, WFP regulations and rules and United Nations and WFP ethical standards. To effectively implement its mandate, WFP prioritizes achieving intended outcomes, emphasizing the broader impact of its activities rather than merely focusing on output. In this approach, it strives to anticipate and evaluate any unintended positive or negative consequences that may arise, ensuring that all actions align closely with the organization's mission, objectives and ethical standards as included in the WFP code of conduct. Also, efficient resource management is crucial, encompassing financial resources, tangible assets (such as infrastructure and technology),

intangible assets (like knowledge and partnerships), and human resources. WFP also considers stakeholder resources, including the time and funds allocated to affected people and partners. By optimizing each of these resource categories, WFP supports sustainable operations that respect both internal and external assets, maximizing value and minimizing loss. Lastly, ethical behaviour forms the cornerstone of operational integrity, requiring adherence to the code of conduct,¹⁸ which explicitly prohibits actions such as fraud, corruption, and sexual exploitation and abuse (SEA) with zero tolerance for inaction while providing clear requirements on managing conflicts of interest and hiring practices. Ethical conduct extends beyond compliance; it requires upholding ethical standards of conduct, including integrity, honesty, impartiality, and respect in all professional interactions, responsible stewardship of resources, and an unwavering dedication to safeguarding the dignity and rights of those WFP serves.

23. Following WFP's 2024 comprehensive review of its organizational structure through extensive consultations and detailed analysis, key changes to the operating model that aim to enhance WFP's effectiveness, streamline operations and strengthen support to country offices include the following:
 - Empowering country offices, who will take full control of in-country resources and lead tailored country strategic plans (CSPs), emphasizing their central role in WFP's mission with a commitment to ethical resource management, transparency and accountability in decision making.
 - Introducing "one global headquarters" – an integrated model designed to advance the organization's goals, better support front-line teams and strengthen engagement with donors and partners. In February 2025 WFP established this cohesive structure, overseen by the leadership team, includes the Deputy Executive Director and Chief Operating Officer, the Assistant Executive Directors, the Chief of Staff, the Chief Financial Officer (CFO), regional directors, global functions, shared service hubs, global offices and regional offices. This model aims to ensure accountability, responsiveness and seamless collaboration at every level of the organization. As a result, the internally facing WFP management accountability framework was developed to provide a clear, cohesive approach to accountability, authority, performance and results across WFP country offices, regional levels and global operations. Further details are provided in paragraph 27.
 - Improving oversight and accountabilities. Clearer roles, stronger oversight and more transparent accountabilities will be established through the accountability framework and tailored frameworks for the different functions, where developed.
24. The following **high-level accountabilities** represent **the accountability compact** that clearly outlines roles and responsibilities within WFP to ensure unambiguous authority, responsibility and accountability.
25. **The WFP governing bodies**, as per the WFP General Regulations and Rules,¹⁹ consist of the Executive Board and two other "parent" organizations – the General Assembly of the United Nations, through ECOSOC based in New York, and FAO, through the FAO Council based in Rome. They oversee WFP's work, provide strategic guidance for the achievement of its objectives and entrust WFP with the resources and authority to implement its mission. They also oversee how well WFP uses these resources and authority, including the management of the risks that could affect its ability to achieve its mission (see section III on governance and oversight).

¹⁸ WFP. 2014. [WFP Code of Conduct](#) (OED2014/016).

¹⁹ WFP. 2022. [General Regulations, General Rules, Financial Regulations, Rules of Procedure of the Executive Board](#).

26. **The WFP Secretariat** encompasses the Executive Director, global headquarters and the country offices. The Secretariat is accountable to the WFP governing bodies, which include the General Assembly, FAO and the WFP Executive Board. The **internal independent entities** ensure accountability through independent evaluations, internal audits, and investigations to promote transparency, compliance and continuous improvement within WFP.
27. The WFP Secretariat is composed of various entities, each with distinct roles and accountabilities:
- **The Executive Director**, as per the WFP General Regulations and Rules,²⁰ is responsible for supervising the management of WFP through a system of internal control and independent internal oversight. The Financial Regulations establish the Executive Director's responsibility and accountability to the Board for the financial management of the activities of WFP (Financial Regulation 3.1), preparing the strategic plan (Financial Regulation 7.1), incurring obligations and spending resources for country programmes, projects or operations (Financial Regulation 8.1), proposing a management plan that includes a budget for the subsequent financial period (Financial Regulation 9.1), establishing internal controls including internal audit and investigation (Financial Regulation 12.1), and certifying the financial statements (Financial Regulation 13.3). The Executive Director is supported by the Deputy Executive Director and the assistant executive directors, global headquarters and Country Directors with delegated authorities for the areas under their purview. The Executive Director reports annually to the Executive Board on results achieved in support of the WFP strategic plan and the Executive Director priorities according to the Executive Board agreed programme of work.
 - **Global headquarters** are accountable to the Executive Director for shaping global strategies and frameworks, while providing technical and operational support to the field. These roles and responsibilities include:
 - **The leadership team** is accountable to the WFP governing bodies and is a decision making body at the highest level of the organization responsible for setting strategic direction and the framework for decision making in accordance with WFP's mandate while upholding the highest ethical standards, fostering a culture of integrity, ensuring that decision making reflects WFP's Code of Conduct, the humanitarian principles and WFP's values, as well as leading by example to establish a culture of integrity. The roles of leadership in internal committees are clearly defined²¹ to ensure effective decision making. These roles include exercising decision making authority, providing recommendations to senior leadership, endorsing decisions for higher-level approval, and facilitating coordination and oversight on relevant topics.
 - **The senior management team** is accountable to the Executive Director and is an advisory body encompassing the leadership team and regional directors. This team focuses on strategic and management issues and how they are operationalized at the field level with a view towards ensuring coherent execution of WFP's mandate and strategy.

²⁰ *Ibid.*

²¹ WFP. 2024. *Leadership Participation in Internal Committees* (OED2024/007).

- **Chief of Staff** reports to the Executive Director and provides strategic advice, supporting the Executive Director in implementing strategies and advancing their vision across WFP to strengthen WFP's adaptability and resilience for the future.
- **Deputy Executive Director and Chief Operating Officer** reports to the Executive Director with delegated authority to lead WFP's overall strategic direction, operational and emergency coordination, and inter-agency collaboration, while ensuring operational effectiveness and support for field programmes.
- **Assistant executive directors** report to the Deputy Executive Director and Chief Operating Officer and provide leadership on strategic, policy and normative aspects of programme, operations, partnerships, innovation and workplace and management functions. The assistant executive directors oversee global functions and global offices and ensure cohesive adoption of WFP's strategy and mandate through the functions under their responsibility, while representing WFP and advocating for organizational priorities.
- The **CFO** reports to the Executive Director and is responsible for WFP's corporate resource planning, allocation and utilization. The CFO ensures financial oversight and strategic financial monitoring to maximize operational effectiveness.
- **Global functions** report to the assistant executive directors,²² holding end-to-end accountability for designing policies, providing normative guidance, and ensuring strategic placement of resources. They serve as the primary point of contact for technical support to country offices, providing programmatic, operational and technical support and services through an integrated approach that enhances organizational coherence, ensures timely and effective delivery, and aligns with WFP's broader objective. Global functions ensure effective management oversight of country offices to holistically assess performance and effectiveness of internal controls on their respective functional domains.
- **Regional directors** report to the Deputy Executive Director and Chief Operating Officer and play a facilitative role in engaging with country offices, leveraging regional cross-functional coordination, contextualizing global strategies to cater to the needs of country operations. Regional directors represent and position WFP in the regions and promote regional partnerships. regional directors, in consultation with the Deputy Executive Director and Chief Operating Officer, provide country directors with support to enhance performance and effectiveness.
- **Global office directors** are responsible for managing WFP's global offices. They report to the assistant executive directors and are accountable for ensuring continued advocacy, partnership building, resource mobilization, and representing WFP at the global level.

²² With the exception of the Executive Board Secretariat, the Risk Management Division, and the Deputy Executive Director and Chief Operating Officer's Office, which report directly to the Deputy Executive Director and Chief Operating Officer as per the 2025 organizational structure.

- **Oversight functions** play a critical role in safeguarding accountability, learning and transparency across WFP by aligning with the three lines model. They provide support and monitor first line management (second line oversight)²³ and provide assurance (third line oversight) on governance, ethics, risk management, internal controls and compliance, ensuring alignment with WFP's strategic goals while fostering trust among stakeholders.
 - **Country offices** led by country directors, acting as representatives of the Executive Director, are accountable and report to the Executive Director, through the Deputy Executive Director and Chief Operating Officer, and upon appointment, receive an entrustment letter formally designating them as the country director and representative of the World Food Programme in their respective countries. Country directors oversee and coordinate WFP's operations within their respective countries. Under their leadership, country offices develop CSPs in partnership with national governments and in consultation with both domestic and international stakeholders, ensuring alignment with national development priorities and the United Nations sustainable development cooperation frameworks (UNSDCFs).
28. External partners such as the **United Nations partners** and **cooperating partners** are accountable to WFP for implementing activities efficiently and effectively to achieve shared objectives, ensuring alignment with WFP's strategic priorities, policies, and agreements while upholding the same set of ethical standards. They are responsible for the transparent use of resources, equitable and timely delivery of assistance, robust monitoring and reporting, and providing accurate monitoring data. They must uphold financial accountability through proper fund management, timely reporting, and cooperation with audits, while managing risks and safeguarding beneficiaries from harm, abuse, or exploitation including SEA. They are also responsible for conducting capacity-building initiatives and sharing lessons learned to enhance the effectiveness of programmes. Vendors, acting as independent contractors and not as partners, responsible to supply goods, works, or services to WFP in accordance with applicable rules and regulations are accountable for their compliance with the provisions stated in the WFP Framework for Vendor Sanctions²⁴ and include, but are not limited to, private or public companies (including parent companies, subsidiaries, affiliates, consortium members, or partners), government agencies, and non-profit organizations.
29. In addition, **host governments and public, private, multilateral partners** form a collaboration with WFP that combines local knowledge, operational capacity, and funding to combat hunger and promote sustainable development. Host governments are essential in facilitating WFP's operations within their countries by providing access, ensuring alignment with national priorities, and contributing resources. They collaborate with WFP to develop and implement programmes, often providing policy support, technical expertise, and coordination with local authorities to ensure aid reaches vulnerable populations effectively. While public, private, multilateral partners are vital in providing financial resources, in-kind contributions, and strategic guidance to support WFP's programmes, they work closely with WFP to align funding with global and local needs, often engaging in dialogue to shape policies, set priorities, and monitor outcomes while fostering transformative partnerships that focus on creating lasting impact and drive shared value through innovative solutions to hunger and food insecurity.

²³ The legal function, as a second line function, plays a critical advisory role by ensuring adherence to legal frameworks and supporting sound decision making, though it is not generally classified as an oversight function since it does not independently monitor or evaluate controls.

²⁴ WFP. [Framework for Vendor Sanctions](#).

30. WFP, along with public, private, multilateral partners, and host governments, holds a collective responsibility to ensure accountability to the **people they serve, the global environment**, and the broader **general public**. This accountability entails delivering humanitarian and development assistance effectively, transparently, and equitably, ensuring that vulnerable populations receive the support they need. Together, these entities are responsible for safeguarding resources, mitigating risks, and upholding ethical standards while addressing the immediate needs of those affected by food insecurity and contributing to long-term, sustainable solutions. The general public and communities served play a vital role in this ecosystem by providing feedback on the effectiveness, inclusivity and impact of WFP's work. This feedback loop helps refine policies, improve programme delivery, and foster trust and collaboration among all stakeholders, ensuring a holistic and responsive approach to achieving zero hunger.
31. **External independent bodies**²⁵ are not part of the WFP Secretariat - they are independent and accountable to the Executive Board. External independent bodies include:
- The WFP External Auditor who is appointed by the Executive Board to perform the audit of the accounts of WFP. The External Auditor is the Auditor-General (or official holding the equivalent title) of a State Member of the United Nations or FAO. The External Auditor performs headquarters and field audits every year and its reports are presented to the Executive Board at the Board's annual and second regular sessions for headquarters audit findings and the field audit findings respectively.
 - The JIU is the only independent external oversight body of the United Nations system mandated by the General Assembly of the United Nations to conduct inspections, investigations and evaluations of the 28 participating United Nations agencies. Its reports and management responses to JIU recommendations are also presented to the Executive Board during its first regular session every February.

Levels of accountability in WFP

32. The chain of responsibility in WFP is clearly defined, with authority and accountability flowing systematically from the General Assembly of the United Nations and the Conference of FAO²⁶ to the Executive Board, the Executive Director, headquarters, regional offices, country offices, and ultimately to individual employees. This is also defined into four levels of accountability:
33. **Organizational accountability:** as an organization, WFP, headed by the Executive Director, is accountable to the Executive Board for the direction of management in line with the WFP strategic plan, the WFP management plan, the annual performance report and a myriad of the approved Board policy documents. These documents outline the key accountabilities for programme delivery and results and for the outputs of programmes at country office, regional offices and global level as approved by the Executive Board. WFP monitors and reports on the implementation of the strategic plan and on the indicators and targets outlined in the corporate results framework (CRF). In addition, the resolutions arising from the triennial comprehensive policy review, which was replaced by [the quadrennial comprehensive policy review](#),²⁷ and others form part of the basis of WFP accountability to the Executive Board and Member States who are in turn accountable to their citizens/beneficiaries.

²⁵ Refer to the "Independent External Oversight" section (paragraph 94) for further details.

²⁶ As established in the [WFP General Regulations, General Rules, Financial Regulations and Rules of Procedure of the Executive Board](#).

²⁷ United Nations. 2024. [Quadrennial comprehensive policy review of operational activities for development of the United Nations system](#) (A/C.2/79/L.60).

34. **Programmatic accountability:** the programmatic accountability of WFP is outlined in its strategic plan and its guiding principles, which emphasize WFP's role in fighting hunger and contributing to the Sustainable Development Goals and the national development goals. This work is strategic, collaborative, and capacity-building, carried out in partnership with governments, United Nations agencies, civil society, the private sector, and with backing from donor countries, private and multilateral partners and international financial institutions. The expected results which WFP aims to achieve through its strategic plan are defined in the country specific strategic plans. Regional and headquarters directors are accountable in complementary ways for the achievement of these targets, by identifying opportunities for improvement in operations and processes, in consultation with country directors and global functions, while providing strategic and technical support to ensure alignment with WFP's oversight standards, encouraging timely implementation of oversight recommendations and promoting effective use of evaluations to foster learning and evidence-based decision making. The achievements are reported in the annual country reports, the results of which are aggregated into the annual performance report, which is presented at the annual Board session in June.
35. At the corporate level, accountability and reporting are based on field- and global-level results and are achieved through divisional performance plans that contribute to the CRF by mapping the divisional deliverables to the corporate results and to the corporate budget, resulting in a result-based budgeting principle. These results are reported in the annual performance report approved by the Executive Board annually.
36. **Individual accountability:** each employee, including managers, is responsible for performing their duties with the highest standards of integrity, professionalism, and in line with WFP's mission, values and code of conduct. Employees must meet performance goals and behavioural expectations and adhere to organizational policies. They are accountable for making informed decisions, preventing misconduct and responding in a timely and effective manner when it occurs, and continuously enhancing their skills. This accountability is reinforced through performance targets set in their terms of reference and evaluated in their performance assessments.
37. **Inter-agency accountability:** each agency upholds its mandate while contributing to joint outcomes, maintaining high standards of performance, and fostering mutual trust. It strengthens partnerships, enhances operational coherence and contributes to achieving the highest standards of coordination and cohesion in fulfilling the outcomes of the UNSDCF at the country level.

Accountability System

38. The purpose of the accountability framework is to enhance the chances of the organization fulfilling its accountability compact. If it does not, responsible parties will be held accountable, and systems will be refined to ensure future success. Achieving this requires the organization to implement a robust accountability system where elements and benchmarks are considered to ensure the delivery of the accountability compact, assessing the delivery, the level of delivery and communication and learning. Supporting the delivery of the accountability compact involves fostering a culture that prioritizes accountability, providing guidance, training, and advice, leveraging data, assets, and tools, clarifying roles, responsibilities, and delegations of authority, and implementing other preventative controls. Assessing delivery focuses on self-assessments, management oversight, feedback from stakeholders, and independent oversight. Reacting to the level of delivery includes strategies such as impact mitigation, system improvements, and ensuring both organizational and individual accountability. Communication and learning are integral, involving internal and external communication as well as knowledge-sharing and learning processes. Additionally, support, assessment, and reactions by legislative organs or

governing bodies play a crucial role across these areas. The elements of the accountability system are as follows:

- **Planning and strategic direction:** The Executive Director is accountable for providing organizational vision and direction after consulting with the Executive Board. This is implemented through the WFP strategic plan²⁸ and its associated CRF²⁹ and complemented by the CSPs. The senior management team focuses on strategic and management issues and how they are operationalized at the field level with a view towards ensuring coherent execution of WFP's mandate and strategy.
- **Policy, planning and programme** pertains to the defined policies,³⁰ planning documents and procedures to implement programme operations and workplans. These include the management and oversight of resources allocated to WFP and highlighted in the management plan³¹ and the country portfolio budgets. This also includes the compendium of WFP policies³² which houses new policies and updated information on ongoing policies and reflects progress, challenges and evaluation findings related to each policy. It also arranges the policies in the following four categories to facilitate the Board's review: drivers of food and nutrition insecurity; principles; strategic outcomes and cross-cutting priorities; and enabler and corporate policies. In addition, planning and programme guidance and tools are available to implement programme objectives effectively through country operations while maintaining accountability to affected populations through community feedback mechanisms,³³ supported by strategic discussions with key stakeholders regarding best practices to enhance efficiency and effectiveness of the process for programme design, implementation and operational accountability. To maintain United Nations system coherence, WFP actively supports United Nations Country Teams (UNCT) cohesion and effectiveness by contributing its expertise to collective United Nations efforts that address national development needs, foster resilience, and support vulnerable populations. This includes participating in UNCT-led assessments and planning processes, aligning WFP's initiatives within the framework of the United Nations system-wide efforts and supporting the resident coordinators and UNCTs in implementing United Nations policies.
- **Results and performance** refer to the corporate responsibility to meet performance targets for programmatic results and management results set forth in the CRF, along with the plans, targets and resources detailed in the management plan. Achieving these objectives is supported by WFP's results-based budgeting, financial reporting standards, and performance reporting practices. Additionally, progress is tracked and assured through internal and external oversight mechanisms, including performance and progress reporting, audit (both internal and external), evaluation reporting and JIU reporting, all of which review and report on recommendations and the implementation of relevant findings. These include the annual performance report,³⁴

²⁸ "WFP strategic plan (2022–2025)" (WFP/EB.2/2021/4-A/1/Rev.2).

²⁹ "WFP revised corporate results framework (2022–2025)" (WFP/EB.2/2024/4-D).

³⁰ The [Policy Cycle Framework](#) defines WFP's normative instruments, outlines the process for identifying policy gaps and priorities within its mandate, and details the approach for developing and implementing policies in conjunction with the Board, as well as key internal and external stakeholders.

³¹ "WFP management plan (2025–2027)" (WFP/EB.2/2024/5-A/1/Rev.1).

³² "Compendium of policies relating to the strategic plan" (WFP/EB.2/2023/4-C).

³³ WFP. 2024. [WFP Community Feedback Mechanism Standards, Guidance & Tools](#).

³⁴ "Annual performance report for 2023" (WFP/EB.A/2024/4-A/Rev.1).

the annual country reports,³⁵ the audited annual accounts report,³⁶ and the results from evaluations. The annual Executive Director assurance exercise,³⁷ based on the five components of the Committee of Sponsoring Organizations of the Treadway Commission Internal Control Integrated Framework³⁸ which is widely adopted in the United Nations system, gathers feedback from global management to identify critical issues that warrant escalation to senior management and the Executive Board, ensuring focused attention and the development of systematic solutions. It is a foundation for the Executive Director's annual statement on internal control to the Executive Board. The WFP Global Assurance Framework,³⁹ which is also integrated into the Exercise, includes four global assurance standards and eight minimum measures, covering the entire programme cycle from needs assessment to post-distribution monitoring.

- **Partnership management** involves strengthening collaboration and synergies for effective partnerships, engaging in clear communication⁴⁰ and transparency through reporting, and establishing effective feedback and response mechanisms with stakeholders, including programme governments; public, private and multilateral partners; civil society; and other United Nations agencies in order to achieve programme objectives, secure resources and support the achievement of the Sustainable Development Goals and other priorities in countries where WFP is active.
- **Values and culture** includes WFP's efforts to model leadership⁴¹ and uphold the highest standards of ethical values and code of conduct,⁴² while fostering a culture of accountability, transparency and duty of care.⁴³ This includes compliance and legal adherence, privacy, zero tolerance for inaction on SEA⁴⁴ and providing whistle-blower protection. WFP is highly risk averse towards fraud and corruption⁴⁵ and has zero tolerance for inaction.
- **People management and duty of care** reflects management's commitment to promoting employee development and supporting their professional growth while striving to create an optimal work environment.⁴⁶ It also strives to reinforce accountability and trust at all levels, through team performance, clarity on roles and responsibilities, improved assessment, and tools. The people policy⁴⁷ establishes a coherent framework for excellence in people management by outlining WFP's workforce vision, priorities and commitments, and its expectations for employees' behaviour towards each other, the organization and the people WFP serves. Duty of

³⁵ WFP. 2024. [Annual Country Report](#).

³⁶ "Audited annual accounts, 2023" (WFP/EB.A/2024/6-A/1).

³⁷ WFP. 2024. [Guidance Note on the 2024 Executive Director Assurance Exercise](#).

³⁸ The [Committee of Sponsoring Organizations framework](#) describes a significant risk and control issue as a risk or issue that would prevent an organization from achieving its objectives. An effective system of internal control provides reasonable assurance of the achievement of the organization's objectives and reduces, to an acceptable level, the risk of not achieving objectives. In the 2011 Joint Inspection Unit reference accountability framework, the Joint Inspection Unit explicitly cited the Committee of Sponsoring Organizations framework as a benchmark for internal control frameworks in the United Nations.

³⁹ WFP. 2024. [WFP Global Assurance Framework](#) (OED2024/004).

⁴⁰ WFP. 2022. [Communications, Advocacy & Marketing Strategy](#).

⁴¹ WFP. 2023. [WFP Leadership Framework: Our behaviour matters](#).

⁴² WFP. 2022. [WFP Code of Conduct](#) (OED2022/014).

⁴³ WFP. 2024. [Duty of Care Accountability and Governance Framework](#) (OED2024/010).

⁴⁴ WFP. 2023. [Protection from Sexual Exploitation and Sexual Abuse \(PSEA\)](#) (OED2023/011).

⁴⁵ WFP. 2021. [WFP Anti-Fraud and Anti-Corruption Policy and Related Guidance](#) (OED2021/012).

⁴⁶ WFP. 2024. [Duty of Care Accountability and Governance Framework](#) (OED2024/010).

⁴⁷ "WFP people policy" (WFP/EB.A/2021/5-A).

care reinforces organizational accountability, operational efficiency, and commitment to delivering on its mandate, even in the most challenging contexts by ensuring that the organization takes all reasonable measures to mitigate foreseeable harm, injury, or loss of life among its employees, with special attention to high-risk environments. The duty of care accountability and governance framework⁴⁸ defines duty of care as a non-waivable obligation on the part of WFP to mitigate or otherwise address foreseeable risks that may cause harm to its employees (and/or their eligible family members) in carrying out the responsibilities entrusted to them by the organization.

- **ERM** which directly influences all components of WFP's accountability framework whereby risks⁴⁹ are identified,⁵⁰ risk profiles are maintained,⁵¹ and management responses are developed and tracked⁵² across WFP. The Risk Committee⁵³ supports the Executive Director and WFP management in considering the implementation of oversight recommendations and corporate risk management and related matters, including reviewing and advising on matters related to supply chain and food safety and quality assurance including the risk portfolio view of related insurance mechanisms. See annex II for details on the risk management lifecycle.
- **Control activities and delegation of authority** which includes the internal control framework⁵⁴ that allows WFP to manage risks at all levels. WFP management also establishes quality assurance processes in programmatic and operational matters, proper delegation of authority and risk is integrated into planning, partnerships and implementation.
- **Monitoring** refers to the collection and analysis of data relating to performance in general. It aims to inform operational decision making, including the design of processes and activities. Monitoring can be of many different natures.
 - **Programme monitoring**,⁵⁵ which includes three types of monitoring – process, output, and outcome – involves the systematic collection of performance data to assess the progress and achievement of programme objectives against established targets and to identify and address implementation bottlenecks. It plays a crucial role in positioning and advancing the evidence-building agenda within and across WFP for programme design and implementation. The use of comprehensive, timely and high-quality monitoring information⁵⁶ facilitates programmatic decision making, operational adjustments, accountability to affected populations, advocacy, reporting and resource mobilization. This process provides valuable insights into the efficiency and effectiveness of WFP programmes and serves as a key control mechanism of the organization, thereby ensuring the integrity of its operations and maintaining trust in WFP.

⁴⁸ WFP. 2024. *Duty of Care Accountability and Governance Framework* (OED2024/010).

⁴⁹ WFP. 2024. *Corporate Risk Register*.

⁵⁰ "Management review of significant risk and control issues, 2023" (WFP/EB.A/2024/6-E/1).

⁵¹ "2018 enterprise risk management policy" (WFP/EB.2/2018/5-C).

⁵² WFP. 2025. *External Oversight Recommendation Dashboards*.

⁵³ WFP. 2024. *WFP Risk Committee* (OED2024/012).

⁵⁴ WFP. 2015. *Internal Control Framework* (OED2015/016).

⁵⁵ WFP. 2024. *WFP's Monitoring Function – Strategic Roadmap 2024–2025*.

⁵⁶ WFP. 2024. *Minimum Monitoring Requirements Overview For field operations*.

- **Oversight monitoring** refers to the process of ensuring accountability, compliance, and alignment with policies, standards, and strategic goals across the organization. It focuses on the bigger picture, examining whether activities are being conducted responsibly, ethically, and effectively, in line with organizational objectives and governance frameworks. Examples include monitoring the implementation of the framework for management oversight among others.
- **Communication, disclosure and learning** include the Communications and Media Office which aims to foster an environment where ending hunger, malnutrition and food insecurity becomes a global priority, supported by resourcing and political commitment. Complementing this, WFP's Directive on Information Disclosure⁵⁷ and related policies, such as the revised policy for the disclosure of oversight reports owned by the Inspector General and Oversight Office (OIG),⁵⁸ promote transparency and accountability by making WFP's operational information publicly accessible, except for certain confidential reporting which is accessible only to permanent representations accredited to WFP. Furthermore, WFP's internal knowledge management strategy aims to integrate local, regional, and global expertise with collaborative efforts to strengthen WFP's capacity to achieve zero hunger by documenting good practices and lessons learned that support evidence-based decision making and broaden employee capacity.
- **Governance and oversight** are interdependent elements of WFP's accountability system. Governance provides the strategic foundation and decision-making structures, while oversight mechanisms ensure that these decisions are implemented and monitored effectively and continuously improved. Encouraging employee participation can help shape accountability processes and foster greater ownership, strengthening the link between governance and oversight. Together, they enable WFP to make informed decisions, manage risks effectively, and align its operations with strategic goals and stakeholder expectations, fulfilling its mission with transparency, accountability and impact. Refer to section III below.

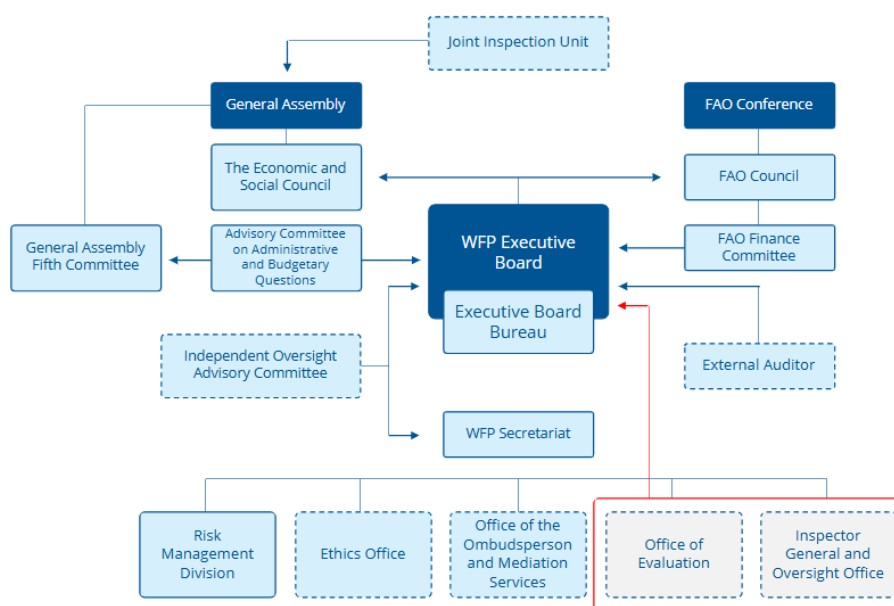
III. Governance and oversight

39. Governance and oversight are interconnected yet distinct roles in fostering transparency, responsibility and performance. This section highlights how these elements work together to strengthen WFP's accountability, foster ethical conduct and deliver results for the people whom WFP serves.
40. WFP's overall governance and oversight architecture is illustrated in figure 1 below; principal governing bodies appear in dark blue, and independent entities are surrounded by a dotted line; all independent entities report to the Board and those encased in red have charters approved by the Board. In addition, internal independent entities are administratively supported by the Executive Director (arrows are omitted for entities within the Secretariat for simplicity of exposition).

⁵⁷ WFP. 2010. *WFP's Directive on Information Disclosure*.

⁵⁸ "Revised policy for the disclosure of oversight reports issued by the Office of the Inspector General" (WFP/EB.A/2021/5-C/1).

Figure 1: WFP Governance and Oversight Architecture



Abbreviations: FAO= Food and Agriculture Organization of the United Nations.

41. The independent Steering Committee on the Comprehensive Review of Governance and Oversight within the United Nations and its funds, programmes and specialized agencies⁵⁹ defined governance as the action or manner of steering or directing and noted that oversight is an important activity in governance. The steering committee defined the role of governing bodies to be to set and maintain the direction of the entity, the effective and efficient allocation of resources and the effective monitoring of its management and operations.
42. The JIU notes that Member States have primary responsibility for oversight of United Nations organizations, and that they can delegate some oversight authority to organizations' secretariats and external oversight bodies. Oversight activities within WFP promote accountability and transparency and reinforce the accountabilities and internal control established by governing bodies and the Executive Director. Oversight, as an integral part of the system of governance, provides assurance that:
 - the activities of the organizations are fully in accordance with legislative mandates;
 - the funds provided to the organization are fully accounted for;
 - the activities of the organizations are conducted in the most efficient and effective manner; and
 - the employees of the organizations adhere to the highest standards of professionalism, integrity and ethics.

⁵⁹ United Nations. 2007. *Comprehensive review of governance and oversight within the United Nations and its funds, programmes and specialized agencies* (A/RES/61/245).

A. WFP governance structure

43. The governance framework of WFP builds on the work of the **Executive Board's Governance Group**⁶⁰ which was established to strengthen governance at WFP as the organization evolves. This group⁶¹ operated with a mandate to enhance the strategic efficiency of the Board while ensuring WFP's governance structures remain responsive to emerging challenges and opportunities.
44. In Decision 2000/EB.3/1, the Executive Board approved a recommendation that it should focus on **strategy, policy, oversight and accountability**, and on the related decision-making processes (including for the allocation of resources), operating through four interlinked frameworks. The frameworks – as outlined in paragraph 46 – were approved alongside a number of other core components of WFP's modern governance.
45. Decision 2000/EB.3/1 also approved:
- The shift to a strategic plan with results-based objectives;
 - Creation of a policy compendium for the Board that is regularly updated and reviewed;
 - Replacement of the previous programme of work and budget documents with the management plan; and
 - Establishment of an annual performance report.
46. The four frameworks to guide the Board's work are summarized below for reference.
- A **strategic framework** based on the WFP mission statement⁶² and strategic plan, which provides the context for the Programme's operations during a four-year period. The strategic plan should be focused exclusively on strategic issues in the language of results-based management, should include measures for strengthening WFP's capacity in addition to programme outputs, and should be presented to the Board agenda under policy matters rather than financial and budgetary matters.
 - A **policy framework** comprising a codified set of policies governing the operations of the Programme summarized in a policy compendium that brings together policy statements and considers any gaps. The compendium continues to be updated annually.
 - An **oversight framework** covering the delegation of responsibility to the Executive Director for managing the Programme within the strategic and policy frameworks. The framework rests on two pillars: the management plan and a set of programming principles for country programmes and projects, and operations conducted outside country programmes.

⁶⁰ "Final Report on the Governance Project" (WFP/EB.2/2005/4-C/Rev.1)

⁶¹ The Governance Group, established in March 1999, aimed to strengthen WFP's governance by enhancing the Executive Board's strategic and operational efficiency. It addressed ad hoc governance issues and focused on the Executive Board's role in four interlinked frameworks: strategy, policy, oversight, and accountability, recommending practices like results-based management, informal consultations and strategic discussions at its sessions.

⁶² During its 38th session in December 1994, the Committee on Food Aid Policies and Programmes, the 42-member governing body of WFP prior to its reconstitution as the 36-member Executive Board in 1996, approved the WFP Mission Statement. WFP was the first United Nations agency to adopt a Mission Statement, see [annex](#) in WFP/EB.A/96/7 (Part I).

- An **accountability framework** under which the Board holds the Executive Director to account for the delivery of results agreed in the management plan and discharges its own accountability to Member States and the parent bodies (the United Nations General Assembly and the FAO Conference). The framework has three elements: an annual performance report presented alongside the audited annual accounts; lessons learned from evaluation findings; and standard project reports (replaced by the annual country reports following the Integrated Road Map⁶³).
47. Reporting requirements in support of the governance and oversight framework are either provided for in the General Regulations approved by the United Nations General Assembly and the FAO Conference or decided by the Board or Executive Director. Oversight reporting at WFP seeks to achieve the following:
- provide Secretariat, the Executive Board, governing and advisory bodies with performance data for accountability purposes, organizational learning and decision making;
 - support the effective management, monitoring and reporting of WFP programmes at the country, regional and global levels; and
 - promote transparency and trust by communicating WFP programmes to key stakeholders such as public, private, multilateral partners and external parties.

Overview of WFP governing bodies and associated reporting arrangements

48. As a United Nations entity, WFP's governing bodies are composed of Member States, which are involved in WFP's governance and oversight through various bodies and at different levels, as described in the following subsections and illustrated in figure 1 above.

United Nations General Assembly and FAO Conference

49. WFP has dual parentage – ECOSOC under the United Nations General Assembly and the FAO Council under the FAO Conference. Article VIII of the General Regulations states that WFP is an autonomous joint subsidiary programme of the United Nations and FAO. The General Assembly of the United Nations and the FAO Conference, together with ECOSOC and the FAO Council, provides overall policy guidance to WFP. The General Assembly and the FAO Conference approve amendments to WFP's General Regulations, as per Article XV.1.
50. ECOSOC, established under the United Nations Charter as the principal organ for coordinating economic, social and related work, serves as the central forum for discussing international economic and social issues, and for formulating policy recommendations addressed to Member States and the United Nations system.
51. In the Basic Texts of FAO, Rule XXIV of the General Rules of the Organization states that the FAO Council acts on behalf of the FAO Conference as its executive organ and makes decisions on matters that need not be submitted to the FAO Conference.
52. Article V of the General Regulations stipulates that ECOSOC and the FAO Council elect the members of the Board from among a pre-established list of States Members of the United Nations or Member Nations of FAO and with a pre-established distribution of seats, and that they receive an annual report from WFP as stipulated in Article VI.3. Both ECOSOC and the FAO Council elect eighteen out of the total of thirty-six members.

⁶³ "Update on the Integrated Road Map for the Strategic Plan (2017–2021), the Corporate Results Framework, the Policy on Country Strategic Plans and the Financial Framework Review" (WFP/EB.A/2016/5-D).

53. **Reports to ECOSOC and FAO Council.** Article VI.3 of the General Regulations stipulates that the Board shall submit an annual report to ECOSOC and the FAO Council. "The annual report must contain sections referring to one or all of the following, as appropriate:
- monitoring of the implementation of all [relevant] previous policy decisions [formulated by the General Assembly and the FAO Conference];
 - policy recommendations;
 - coordination recommendations including for improvement of field-level coordination; and
 - such other matters as may be required pursuant to decisions of ECOSOC and the Council of FAO.
54. Following ECOSOC's resolution E/2013/L.17 and the FAO Council's decision at its 148th session in 2013 (CL 148/LIM/6), the report to ECOSOC and the FAO Council comprises the annual performance report, along with the Board decision thereon, and the Board's decisions and recommendations for the year. The reports are available on the public Executive Board website.

WFP Executive Board

55. The Board is jointly established by the United Nations and FAO, as stipulated in Article V of the General Regulations, General Assembly Resolution 1714 (XVI) of 19 December 1961 and FAO Conference Resolution 1/61 of 24 November 1961. WFP's General Regulations and General Rules establish the oversight roles and responsibilities of the Board. Under Article VI, the Board is "responsible for providing intergovernmental support and specific policy direction to and supervision of the activities of WFP in accordance with the overall policy guidance of the General Assembly of the United Nations, the FAO Conference, ECOSOC and the Council of FAO [...]." The Board is also responsible for the intergovernmental supervision and direction of the management of WFP.
56. WFP convenes three formal Board sessions each year for Executive Board decisions (information and approval); first regular session of the Executive Board in February, annual session of the Executive Board in June and second regular session of the Executive Board in November all dedicated to issues on operational matters, policy issues, oversight functions, resource, financial and budgetary matters, annual reports, evaluation reports, administrative and managerial matters among others.
57. As of January 2005, WFP holds three formal Board sessions during the year as follows below.
58. The first regular session focuses on strategy and policy matters. It could also include other governance matters, covering any discussion that would normally be planned at another session, but which would have to be taken at this session for time sensitivity reasons or to avoid overloading other sessions (e.g., second regular session with CSPs).
59. The annual session focuses on oversight and accountability matters, with a clear emphasis on the reporting on activities from the previous year (annual reports of WFP and the oversight functions as discussed under section B – WFP oversight framework).
60. The second regular session focuses on other policy matters and the programming and planning of activities for the coming years, and would include items such as the management plan, CSPs and CSP evaluations and other operational matters. The new approach particularly on the annual session will facilitate discussions on oversight and accountability matters for streamlined decision making.

Independent Oversight Advisory Committee

61. The Independent Oversight Advisory Committee (IOAC),⁶⁴ previously known as the Audit Committee,⁶⁵ comprises five fully independent external experts, each of whom serves in their personal capacity and is appointed by the WFP Executive Board for a three-year term renewable once. The IOAC advises and assists the WFP Executive Board and the Executive Director in exercising their governance responsibilities on the effectiveness of WFP's internal control systems, financial accounting and financial statements, risk management, internal and external audit functions, ethics, evaluation and the internal administration of justice. It meets four times per year of which one meeting incorporates a field visit. After each meeting, the Chairperson and members of the IOAC present the IOAC's findings to the President of the WFP Executive Board and the Executive Board Bureau,⁶⁶ and to the Executive Director in separate sessions.
62. **Annual Report of the IOAC.** The IOAC presents an annual report to the Executive Director and for consideration by the Board at its annual session, in line with its terms of reference. The IOAC's report is available to the public on the Executive Board website.

Advisory Committee on Administrative and Budgetary Questions and FAO Finance Committee

63. The Advisory Committee on Administrative and Budgetary Questions (ACABQ) is a subsidiary organ of the General Assembly, and one of its functions is to advise the General Assembly on any administrative and budgetary matters referred to it. In line with Rule 157 of the Rules of Procedure of the General Assembly, the ACABQ assists the General Assembly Fifth Committee (Administrative and Budgetary Committee) in its responsibilities.
64. The FAO Finance Committee assists the FAO Council in exercising control over the financial administration of WFP and one of its functions is to review reports submitted by the WFP Secretariat.
65. As stipulated in Article XIV.4 of the WFP General Regulations, the ACABQ and the FAO Finance Committee provide advice to the Board.
66. **Reports of the ACABQ.** Article XIV.6 of the General Regulations stipulates that the ACABQ submit reports to the Board on the draft Board documents on financial and budgetary matters presented to it, including advice on these matters. The reports of the ACABQ are available to the public on the Executive Board website.
67. **Reports of the FAO Finance Committee.** Article XIV.6 of the General Regulations stipulates that the FAO Finance Committee submit reports to the Board on the draft Board documents on financial and budgetary matters presented to it, including advice on these matters. The reports of the FAO Finance Committee are available to the public on the Executive Board website.

⁶⁴ ["Revised title and terms of reference of the Audit Committee"](#) (WFP/EB.2/2021/9-A).

⁶⁵ The Audit Committee has evolved significantly since its establishment in 1984 as an internal management body, becoming a pioneer among United Nations organizations. Following governance and oversight reviews in 2003–2004, the Audit Committee's composition was expanded to include external members, and its report was first shared with the Executive Board in 2005. By 2007, the Audit Committee became the first in the United Nations system to be fully composed of external members, reflecting a commitment to transparency and independence. In 2009, its reporting line was extended to include both the WFP Executive Director and the Executive Board, reinforcing its role in governance and accountability. See also the Independent Oversight Advisory Committee dedicated [page](#).

⁶⁶ [The Executive Board working group on the governance review](#) recognizes that the Executive Board's rules of procedures and working methods are robust and are aligned with the Joint Inspection Unit benchmarks, including those on the effectiveness of meetings, meeting support and attendance, quorum and decision making. Proposals to support more engaged participation by all Board members and more efficient and effective discussions and decisions have been addressed.

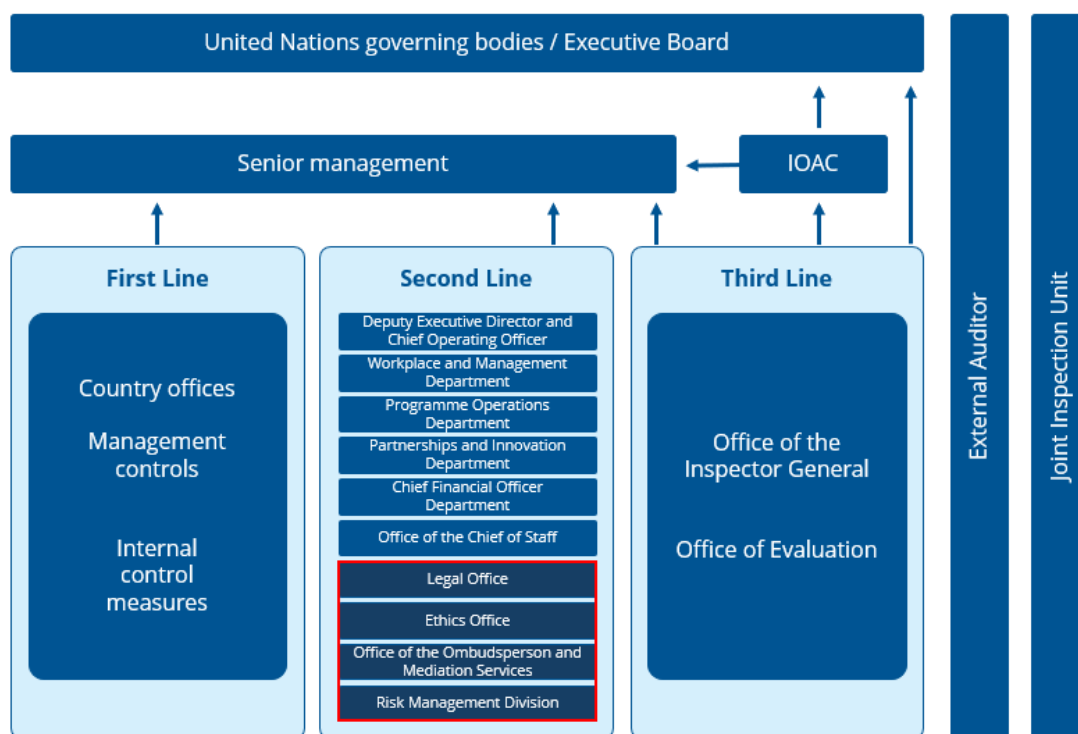
WFP Executive Board Bureau

68. Rule IV of the Rules of Procedure of the Executive Board stipulates that the Executive Board Bureau consists of a President, a Vice-President and three other members, each representing one of the five Lists of States Members of the United Nations or Member Nations of FAO. Rule V stipulates that: "The primary functions of the Bureau shall be to facilitate the effective and efficient functioning of the Board and, in particular: (a) the strategic planning of the work of the Board; (b) the preparation and organization of Board meetings; and (c) the promotion of dialogue."

B. WFP oversight framework

69. In November 2014, the High-Level Committee on Management endorsed the three lines model promulgated by the Institute of Internal Auditors as a reference model on risk management, oversight and accountability for United Nations system organizations. WFP adopted the model as part of its internal control framework in 2015 and revised further in 2020 to reflect the updates by the Institute of Internal Auditors to the previous three lines of defense model. Figure 2 illustrates the model at WFP.

Figure 2: WFP's three lines model



*Functions outlined in red represent those with a full-time second line role

Abbreviation: IOAC = Independent Oversight Advisory Committee.

70. In the three lines model, assurance roles and responsibilities are distributed among operational management that owns and manages risk as part of day-to-day work (first line), management and independent functions that monitor risk and controls, provide expert advice and ensure compliance while serving as standard setters (second line), parties that provide independent assurance to the Executive Board and senior management concerning the effectiveness of the management of risk and control (third line) and external lines (such as the External Auditor and JIU).

71. The three lines model provides assurance to decision makers including the Executive Director (first, second, third and external lines) and the Board (third and external lines), who have collective responsibility in monitoring, providing independent oversight and making key decisions based on insights provided by these three lines, while establishing the organization's objectives, its strategies and its approach to managing risk related to the achievement of those objectives.
72. Reporting requirements in support of the governance and oversight framework are either provided for in the General Regulations approved by the United Nations General Assembly and the FAO Conference or decided by the Board or Executive Director.
73. As a guiding principle, WFP aims to strike a balance between the costs and benefits of controls with a view to maintaining effective, efficient and integrated internal controls, e.g., better controls, not more controls.
74. In adopting the three lines model, WFP seeks to leverage its principles without creating unnecessary constraints on the organization's key strength: its responsiveness and ability to adapt quickly. As such, coordination between the three lines is encouraged where it presents opportunities for sharing specialized knowledge and building complementary rather than duplicative responsibilities. Examples of positive coordination and interaction across lines include, for example:
 - OIG management advisory and consulting engagements;
 - reformulation of the Oversight and Policy Committee into the Policy Committee and Risk Committee, aligned with the three lines model to enhance decision making;
 - integration of risk management into CSPs;
 - enhanced collaboration between the first and second line for effective risk management;
 - implementation of fraud prevention through fraud risk assessments;
 - implementation of the privacy and data protection normative framework throughout the whole organization with the expert support of the second line roles;
 - strengthened collaboration between field offices and the Risk Management Division (RMD); and
 - improved coordination among country offices, regional offices, global headquarters, and the Office of Internal Audit in OIG for assurance activities.
75. The roles of each actor, and associated reporting arrangements, are described in the subsections below.

First line roles

76. First line roles are carried out in accordance with delegations of authority established by the General Rules and Financial Regulations, the Financial Rules, and by internal circulars and directives. These roles are directly aligned with the delivery of products and/or services and comprise activities carried out in the course of core operations by sub-office, area office, country office, regional offices, and headquarters actors in the day-to-day processes across business areas. Key responsibilities in the first line include the execution of controls such as approvals, checks, due diligence and internal monitoring. In general, first line activities ensure that adequate checks and balances are integrated into daily decision-making processes and that supervision is adequate.

77. The first line is the owner of both risk and control, for which employees in all functions and at all levels of the organization are held accountable, and is a critical driver of continuous improvement as part of the risk management cycle. The first line owns business risk decision making and must identify and assess the materiality of risks within the boundaries of established risk appetite.

Second line roles

78. Second line roles include management and advisory functions performed by employees at sub-office, area office, country offices, regional offices and headquarters. These roles independently monitor risks and controls as well as establish policies and standards for the control environment. Second line roles add value to the management by providing expertise, support, and monitoring, including challenges on risk-related matters. They also provide analysis and reports on the adequacy and effectiveness of risk management practices, including internal controls.
79. Employees and committees at the local, and global levels carry out second line functions such as establishing policies, procedures, and guidance; monitoring and assessing operational activities; and acting as stewards of organizational frameworks, including risk management, internal control and performance management and monitoring frameworks.
80. Second line activities continuously adapt to WFP's operating environment. Some second line activities are fully integrated into operational and functional management; others, such as the annual conflicts of interest and financial disclosure programme, operate in a stand-alone manner.
81. In WFP's 2024 organizational structure, second line activities conducted by central functions include:
- **Workplace and Management Department** brings together all the services and functions designed to support, protect and empower our global teams. It includes the Human Resources Division, Management Services Division, Technology Division and Security Division. In addition, the department oversees the Wellness Service, People and Culture Coordination, and Diversity, Equity and Inclusion functional units. This department sets policies to address risks related to duty of care, people management, security, technology and other areas.
 - **Programme Operations Department** strategically supports operational delivery and every aspect of programme design and implementation. It comprises the Analysis, Planning and Performance Division, Programme Policy and Guidance Division, and Supply Chain and Delivery Division. It sets standards and oversees risks for specific areas such as aviation safety, food quality and safety, and insurance, among others.
 - **Partnerships and Innovation Department** is responsible for establishing and managing strategic partnerships, fostering innovation and mobilizing resources, including the mitigation of associated risks to these areas to support WFP's mandate. It engages with governments, the private sector and international financial institutions, and academic institutions to secure financial and in-kind contributions, leverage technical expertise, and drive collaborative initiatives that enhance food security. It also plays a critical role in advocacy and partner engagement, ensuring sustainable funding for WFP's programmes. Furthermore, it also oversees innovation and digital transformation efforts, identifying, developing, and scaling solutions to improve WFP's operational effectiveness.

- **Chief Financial Officer Department** is responsible for overseeing resource management and have authority over financial policy design and implementation. The CFO engages with the Executive Board, the United Nations Finance and Budget Network, and the oversight and advisory bodies. The division will drive effective resource planning, allocation and utilization, and oversee the full financial cycle, from corporate planning, through budgeting and performance, recording of accounting transactions and payments, to financial performance reporting. In addition, the CFO also oversees the strategic financing and financial monitoring.
- **Office of the Chief of Staff** provides direct support to the Executive Director, including overseeing of the Office of the Executive Director and the Communications and Media Office, while working across all levels of the organization to ensure that the Executive Director's strategic vision for the organization is implemented. The Office of the Chief of Staff also includes:
 - the Global Privacy Office (GPO) which is a dedicated independent office that serves as the main delegated authority to provide advice and guidance for data protection and privacy matters internally and externally. The GPO acts as the primary point of contact within the organization and vis-à-vis external stakeholders on all personal data protection and privacy matters. The GPO's mission is to define and implement a comprehensive data protection and privacy programme applicable to the processing of personal data across WFP, its different divisions and offices with the aim of protecting not only the organization at large but also of the rights and freedoms of individuals whose data WFP processes.
 - Protection from SEA Unit which strives to prevent and protect beneficiaries from SEA through a victim/survivor-centred approach. It focuses on addressing the root causes of SEA, fostering safer environments for staff and beneficiaries, and actively mitigating SEA risks through targeted interventions. SEA prevention and responses remains to be a responsibility of WFP country directors.
- **Legal Office** protects WFP's legal interests, promotes adherence with applicable norms, and provides transactional and dispute-resolution support.
- **Ethics Office** operates as an independent office. The office is mandated to nurture a culture of ethics and accountability and support WFP employees to perform their functions in accordance with the highest standards of conduct, in accordance with WFP's values and code of conduct, as well as the standards and principles set out in the Charter of the United Nations, the Standards of Conduct for the International Civil Service, and other relevant policies and practice. By setting standards and policies on ethical issues and standards of conduct, the office promotes integrity and accountability in order to enhance the trust in and credibility of WFP. Preventing and responding to SEA remain a responsibility of WFP country directors and regional directors.
- **The Office of the Ombudsperson and Mediation Services** is an independent office that provides informal conflict resolution services. The Ombudsperson also identifies overarching and systemic issues, provides upward feedback and makes recommendations regarding policies, procedures and practices to promote positive change within the organization.

- **Risk Management Division** sets policies and oversees corporate-wide risk assessment, internal control systems and fraud risk assessment and mitigations, under the leadership of the Chief Risk Officer.⁶⁷ Positioned as a second-line management oversight function, RMD operates through three core roles: monitoring, advising and supporting. It is structured around four strategic pillars: ERM to strengthen policies and frameworks; oversight assurance and internal controls to enhance programme and financial assurance; anti-fraud and anti-corruption (AFAC) measures to uphold ethical standards and trust; and organizational resilience, which emphasizes business continuity, incident response and crisis management. The risk management cycle includes "responding" as a critical element, alongside identifying, assessing, mitigating and monitoring risks, to ensure readiness when risks materialize into incidents.

82. It is important to view the roles of the first and second lines as interacting rather than separate. These lines have a fluid relationship, which supports management in achieving organizational objectives.

Third line roles

83. The third line roles are provided by dedicated oversight offices. Oversight in the three lines model is organized institutionally through: (a) independent internal oversight (OIG⁶⁸ and Office of Evaluation (OEV)); and (b) independent external oversight (External Auditor and the JIU) and their activities include:

- measures taken to ensure that all programme activities and organizational units of the organization are subject to independent oversight in accordance with professional standards and best practices;
- the results of independent oversight work communicated to the relevant and concerned parties regularly as prescribed, exercising mutual accountability in performing their roles; and
- management action taken to implement oversight recommendations.

Independent internal oversight

84. The third line comprises independent internal bodies that provide assurance to the Executive Board and the Executive Director concerning the effectiveness of organizational governance and the management of risk and internal controls.

Inspector General and Oversight Office

85. OIG was established pursuant to Financial Regulation 12.1.⁶⁹ The Inspector General's tenure is a four-year term, renewable once, without the possibility of further employment within WFP at the end of the final term. The Executive Director takes all decisions regarding the appointment, renewal, nonrenewal or dismissal of the Inspector General on advice of the IOAC and with prior consent of the Executive Board. OIG reports to the Executive Director and provides assurance on governance, policy, risk, resources, operational and accountability issues. OIG also provides assurance to the Board through the Annual Report of the Inspector General.

⁶⁷ First established in March 2018.

⁶⁸ [Inspector General and Oversight Office](#).

⁶⁹ "The Executive Director shall establish internal controls, including internal audit and investigation, to ensure the effective and efficient use of the resources of WFP and the safeguarding of its assets".

86. The roles and responsibilities of OIG are set forth in the Charter of the Office of the Inspector General, approved by the Executive Director and provided to the Executive Board for information. The Charter was last updated November 2019 to strengthen the independence of OIG and the escalation of important matters to the IOAC and the Executive Board. It provides OIG with sole authority to investigate allegations of wrongdoing. OIG's mission includes providing WFP's stakeholders with assurance on the adequacy and effectiveness of WFP's governance, risk management and control processes. To that effect, the Inspector General is responsible for expressing an annual assurance opinion to the Executive Director on the adequacy and effectiveness of governance, risk management and control processes in achieving WFP's objectives. The Inspector General is also responsible for submitting to the WFP Executive Board in accordance with General Regulation VI.2 (b) (viii) an annual report on OIG activities, including a summary of significant oversight findings resulting from its assurance work, the implementation status of recommendations, and confirmation to the organizational independence of OIG activities. That report includes the elements of assurance opinion provided to the Executive Director.
87. Oversight activities carried out by OIG employees are performed in accordance with the Institute of Internal Auditors' mandatory guidance (including the Definition of Internal Auditing, the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing), the Uniform Principles and Guidelines for Investigations adopted by the Conference of International Investigators, the OIG Charter and OIG policies, practices and procedures.⁷⁰
88. The Institute of Internal Auditors Practice Advisory 2050-C establishes that internal auditors may rely on the work of other internal or external assurance providers in providing governance, risk management and control assurance to the Board in order to, for example, leverage specialized knowledge or efficiently enhance risk coverage.
89. For all OIG reports subject to disclosure, where disclosure would be inappropriate for reasons of confidentiality, or where it could place in jeopardy the safety and security of any individual or run the risk of violating the due process rights of individuals, the report may be redacted or withheld, at the discretion of the Inspector General. Reasons for redacting or withholding a report will be disclosed on the public website or to the permanent representative, as applicable.
- **Annual report of the Inspector General.** Article VI.2 (b) (viii) of the General Regulations requires the Inspector General to submit an annual report to the Board. The annual report of the Inspector General includes a summary of significant oversight findings and the implementation status of agreed actions, with a list of audits performed during the year. The document is available to the public on the Executive Board website.
 - **Internal audit reports.** In line with the Revised Policy for disclosure of oversight reports issued by the Office of the Inspector General⁷¹ approved by the Board in June 2021, internal audit and inspection reports are posted on the WFP public website one month after their submission to the Executive Director. Effective January 2013, management comments are publicly posted alongside each report on the WFP public website, which allows for Permanent Representations accredited to WFP to request various OIG reports (e.g., investigations). The OIG also provides quarterly updates to the WFP Executive Board since 2017.

⁷⁰ "Revised Charter of the Office of the Inspector General" (WFP/EB.2/2019/4-B/1).

⁷¹ "Revised Policy for disclosure of oversight reports issued by the Office of the Inspector General" (WFP/EB.A/2021/5-C/1).

- **Inspection reports and proactive integrity review reports.** Permanent representatives accredited to WFP will receive access to the annual assurance workplan, quarterly activity reports, proactive integrity review reports, inspection reports and consolidated insights from past audit reports on the restricted portal of the Executive Board
- **Investigation reports.** Investigation reports are available to permanent representatives accredited to WFP upon request, including special purpose review reports of contracted third parties and investigation reports conducted by entities other than WFP, provided that written permission to disclose these reports has been obtained from the relevant third parties or entities involved in the reviews or investigations. Additionally, permanent representatives may request investigation reports that substantiate actual or attempted violations of the AFAC policy, along with related management implication letters or other fraud-related lessons learned that describe internal control weaknesses identified during the conduct of such work.

Office of Evaluation

90. Evaluation is an oversight tool of the Board and the Executive Director. OEV is also an independent function, combining administrative reporting to the Executive Director and accountability to the WFP Executive Board. Similar to OIG, OEV is also governed by a charter⁷² which was updated following the approval of the latest WFP evaluation policy (2022)⁷³ by the WFP Executive Board in February 2022. The WFP General Regulations and Rules also contain provisions on evaluation (see General Rules, articles VII, XI and XII).
91. The Director of Evaluation is appointed by the Executive Director, subject to approval by the WFP Executive Board, for a one-time renewable term of five years. OEV aims to ensure that evaluation evidence consistently and comprehensively informs decisions on WFP policies, strategies, plans and programmes at the global, regional and national levels. The WFP Executive Board considers annual evaluation reports (presented at the annual session); all reports on evaluations commissioned by OEV; timely and substantive management responses to all completed evaluations led by WFP management; and reports on follow-up action, including reports prepared by OEV and WFP management. Through the approval of the WFP management plan, the WFP Executive Board approves the evaluation function workplan and budget annexed to it (presented at the second regular session). The WFP evaluation policy also clarifies roles and accountabilities of the Executive Director, Director of Evaluation and senior management.
92. As stipulated in the WFP evaluation policy, centralized evaluations are commissioned and managed by OEV and presented to the Executive Board for consideration. They focus on corporate strategies and policies, global programmes, strategic issues and themes, corporate emergencies and CSPs. WFP prepares management responses to evaluation reports that are presented alongside the reports at the Executive Board and presents an annual update on the implementation of evaluation recommendations. The evaluation reports, management responses and updates on implementation of recommendations are available to the public on the Executive Board website.
 - **Annual evaluation report.** The annual evaluation report is prepared by the Director of Evaluation in line with the WFP evaluation policy, the annual evaluation report is the primary instrument for reporting on progress of the evaluation function (centralized and decentralized) towards the policy goals and against KPIs including on evaluation coverage, quality and resourcing. The Secretariat prepares a management

⁷² WFP. 2023. [WFP Evaluation – Charter 2023](#).

⁷³ “WFP evaluation policy 2022” (WFP/EB.1/2022/4-C).

response to the annual evaluation report that is presented alongside it to the Executive Board.

93. All evaluation reports – centralized, impact and decentralized – along with their management responses, reports on the implementation status of recommendations and the annual evaluation report (including its management response) are publicly available on WFP’s website. Summary reports of centralized evaluations and their management responses are also accessible on the Executive Board website.

Independent External Oversight

94. The Institute of Internal Auditors notes that external parties that are not formally part of an organization’s three lines may, when coordinated effectively, provide additional lines. WFP has developed mature follow-up and reporting processes for External Audit and JIU recommendations and therefore considers that the entities serve as additional lines of oversight.

External Audit

95. The WFP External Auditor is appointed by and reports to the Board. Section XIV and the annex of the Financial Regulations set out the terms of reference and responsibilities of the External Auditor: “The External Auditor shall perform such audit of the accounts of WFP, including all trust funds and special accounts, as deemed necessary in order to satisfy himself or herself [...] (d) that the internal controls, including the internal audit, are adequate in the light of the extent of reliance placed thereon.” The Board may request the External Auditor to perform specific examinations and issue separate reports thereon. The External Auditor is solely responsible for the audit. The Secretariat prepares management responses to the recommendations of the External Auditor, which are presented alongside the External Auditor’s reports.
96. Financial Regulation 14.9 establishes the single audit principle, which provides that external audits will be conducted exclusively by the External Auditor appointed by the Board. For the purpose of making a local or special examination or of effecting economies of audit cost, the External Auditor may engage the services of national Auditors-General or of persons or firms that are, in the opinion of the External Auditor, technically qualified.
- **Reports of the External Auditor.** Financial Regulation 14.8 stipulates that the External Auditor issue a report on the audit of the financial statements and relevant schedules relating to the accounts of the financial period. In addition, Financial Regulation 14.6 states that the External Auditor issues reports on specific examinations as requested by the Board.
 - Beginning 2024, the External Auditor issued a comprehensive report summarizing the management letters’ high-level findings stemming from the field audit, cross-cutting issues, and statistics on the implementation rate of outstanding recommendations from these audits in a report that is presented annually to the Executive Board at the second regular session.
 - The reports of the External Auditor, which include management responses to the recommendations and an implementation status report of recommendations, are available to the public on the Executive Board website.

The Joint Inspection Unit

97. The JIU is an independent external oversight body of the United Nations system that conducts system-wide evaluations, inspections and investigations. The JIU works with 28 participating organizations who have adopted its statutes. Its reports are submitted to the General Assembly and to the executive heads of participating organizations for transmission to their governing bodies.
98. In line with Article 11 of the [JIU Statute](#), the JIU issues reports, notes and confidential letters. In recent years, the JIU has also issued management letters that are issued to the executive heads and made available to the public on the JIU website. Reports are addressed to executive heads for transmission to the competent legislative organs of the organizations concerned, along with the executive head's comments thereon, and include recommendations to the executive heads and the legislative bodies. Notes and confidential letters are issued to executive heads for use as they decide. JIU reports, notes and management letters are available on the JIU public website.⁷⁴
99. WFP established procedures to ensure that JIU recommendations are addressed expeditiously. In 2024, the JIU issued a report on the review of consideration and action taken on the reports and recommendations of the JIU by United Nations system organizations of participating organizations.⁷⁵ The review highlighted several best practices and placed WFP among top performers on JIU matters, with the highest possible maturity rating. WFP follows JIU-recommended best practices such as establishment of a JIU focal point function with direct reporting to executive management, follow-up on recommendations until full implementation, and inclusion of links to JIU reports and Chief Executives Board comments on them in annual reporting to the Board.
100. The JIU also found that WFP is the only participating organization that engages directly with the governing body membership to prepare responses to recommendations sent for legislative body action. The Executive Board Bureau established a working group in 2011 composed of the Bureau alternates to consider JIU recommendations for Board action. WFP drafts suggested Board responses to outstanding recommendations for consideration by the working group. The alternates agree on responses, which are formally endorsed by the Board in their decision in the Board document.

IV. Assessment mechanism for the accountability and oversight framework

101. The assessment mechanism outlines how the effectiveness and efficiency of the WFP accountability and oversight framework will be evaluated. Effectiveness in this context refers to how well the framework ensures accountability and supports the delivery of all the objectives of the accountability compact, while efficiency focuses on how resourcefully the framework operates in supporting the delivery of all the objectives. It focuses on ensuring that accountability mechanisms are fit-for-purpose, timely, and not overly burdensome while still delivering value.

⁷⁴ Joint Inspection Unit of the United Nations.

⁷⁵ Joint Inspection Unit. 2024. *Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations* (JIU/REP/2024/2).

102. WFP primarily measures both the effectiveness and efficiency of its accountability framework through the CRF.⁷⁶ The CRF defines what WFP will deliver in support of the strategic plan⁷⁷ (programmatic results) and how delivery will be supported through management results. Management results and their related outputs and KPIs are endorsed by the leadership team, the Executive Director and the Executive Board. These management results follow an annual planning-to-reporting cycle grounded in results-based management principles. This cycle combines top-down planning, providing strategic direction and alignment with CRF management results, and bottom-up budgeting, which allows organizational units to create accurate budgets and respond more effectively to financial constraints and changing operational demands. Annex II provides a summary of how the accountability system components (section II) are measured through the management results framework of the CRF.
- Annual performance reporting provides a corporate picture of progress towards results and the use of resources. A specific section of the annual performance report is dedicated to management performance and reports on the extent to which management results and related KPI targets have been achieved and how they impact WFP's performance. The annual performance report is approved by the WFP Executive Board at its annual session in June of the year following the reporting period.
103. In addition, results of other oversight activities (section III) may also provide inputs to the effectiveness or efficiency of the various WFP accountability system elements:
- **Internal and External Oversight Reports:** Through the independent audits, inspections, investigations and evaluations of the organization's internal independent oversight functions, namely OIG and OEV, these functions provide robust, evidence-based assessments of how well internal controls and performance mechanisms are operating. All components of the accountability framework fall within WFP's audit universe under the oversight of the Inspector General and are prioritized for review based on risk assessments, as endorsed by the Executive Board. Similarly, OEV's workplan, governed by WFP's evaluation policy, may include evaluations that examine accountability-related elements. These third line oversight bodies coordinate their workplans to ensure complementarity and minimize duplication. This integrated oversight approach strengthens WFP's overall ability to monitor, learn and improve its systems of accountability in a coherent and risk-informed manner.
 - **Results of assurance exercises:** The annual Executive Director's assurance exercise⁷⁸ seeks feedback from global management to identify issues that merit escalation to senior management and the Executive Board, and that require focused attention or systematic solutions. It is completed annually by country directors, regional directors, global function directors and department heads, and directors of advisory and assurance functions. This assurance exercise is a key component of WFP's accountability and oversight framework, which is in place to drive continuous improvement, reinforce the highest standards of integrity, ethics and professionalism, and safeguard stakeholder confidence for the benefit of the people we serve. Through a standardized questionnaire, the exercise also provides insights

⁷⁶ "WFP revised corporate results framework (2022–2025)" (WFP/EB.2/2024/4-D).

⁷⁷ Under WFP General Rule VI.1, the Executive Director is required to submit a strategic plan to the Executive Board for approval every four years for a corresponding period of implementation.

⁷⁸ The Exercise formulates the Executive Director's statement on internal control which was first incorporated into the 2011 audited annual accounts approved by the WFP Executive Board in June 2012. "Audited Annual Accounts, 2011" (WFP/EB.A/2012/6-A/1). The institution of a statement on internal control was in response to an External Auditor recommendation issued under the 2009 audited annual accounts approved by the WFP Executive Board in June 2009. "Audited Annual Accounts, 2009" (WFP/EB.A/2010/6-A/1).

on how accountability and values are being operationalized across WFP. Specifically, the assurance questionnaire includes questions related to whether management is role-modelling and actively promoting WFP's values and leadership framework, thereby setting the tone at the top and holding employees accountable. It also assesses programmatic accountability areas, such as protection, accountability to affected populations which cover issues like complaints and feedback mechanisms, prevention of SEA, and community engagement planning. Moreover, it includes a senior management certification, wherein responsible leaders affirm the status of internal controls and their role in ensuring accountability and compliance. These self-assessments contribute to the Executive Director's overall assurance to the Executive Board and support continuous improvement by identifying strengths, gaps and priority areas for action.

V. Continuous improvement

104. WFP will continuously enhance its core processes, procedures and tools to align with evolving strategies, frameworks and policies, while integrating lessons learned and adopting best practices. Since the 2018 update to the Executive Board on the WFP oversight framework, WFP has undertaken several initiatives aimed at further reinforcing accountability and transparency within its structural context.
- Strengthening the resident coordinator system and coordination mechanisms across the organization while also ensuring the implementation of the management and accountability framework of the United Nations;
 - Proactively participating in periodic assessments conducted by bodies such as the JIU, the Multilateral Organisation Performance Assessment Network (every five years), the newly formed System-Wide Evaluation Unit under the Executive Office of the Secretary-General, and other relevant entities;
 - Aligning UNSDCF's with CSPs;
 - Ensuring continued independence of the Ethics Office to cultivate and nurture a culture of ethics, integrity and accountability, and thereby enhance the trust in and credibility of WFP through the introduction of the new mandatory training on ethics at WFP and the revamping of the joint training on AFAC and the protection from SEA;
 - Ensuring that respectful workplace advisors continue to play an active role in informally preventing and mitigating workplace-related issues and conflicts among employees;
 - Promoting organizational culture and values by upholding the highest standards of ethical values and code of conduct. This involves cultivating a workplace rooted in accountability and transparency, compliance and legal adherence, privacy, zero tolerance for inaction on SEA, fraud, corruption and other prohibited practices, and providing whistle-blower protection;
 - Communicating the duty of care accountability and governance framework which outlines WFP's unwavering responsibility to proactively mitigate or address foreseeable risks that may cause harm to its employees in the course of fulfilling their duties entrusted to them by the organization;
 - Taking on the role of the Inter-Agency Standing Committee Champion on Protection from SEA and Sexual Harassment in January 2024, with the term extended by one year;

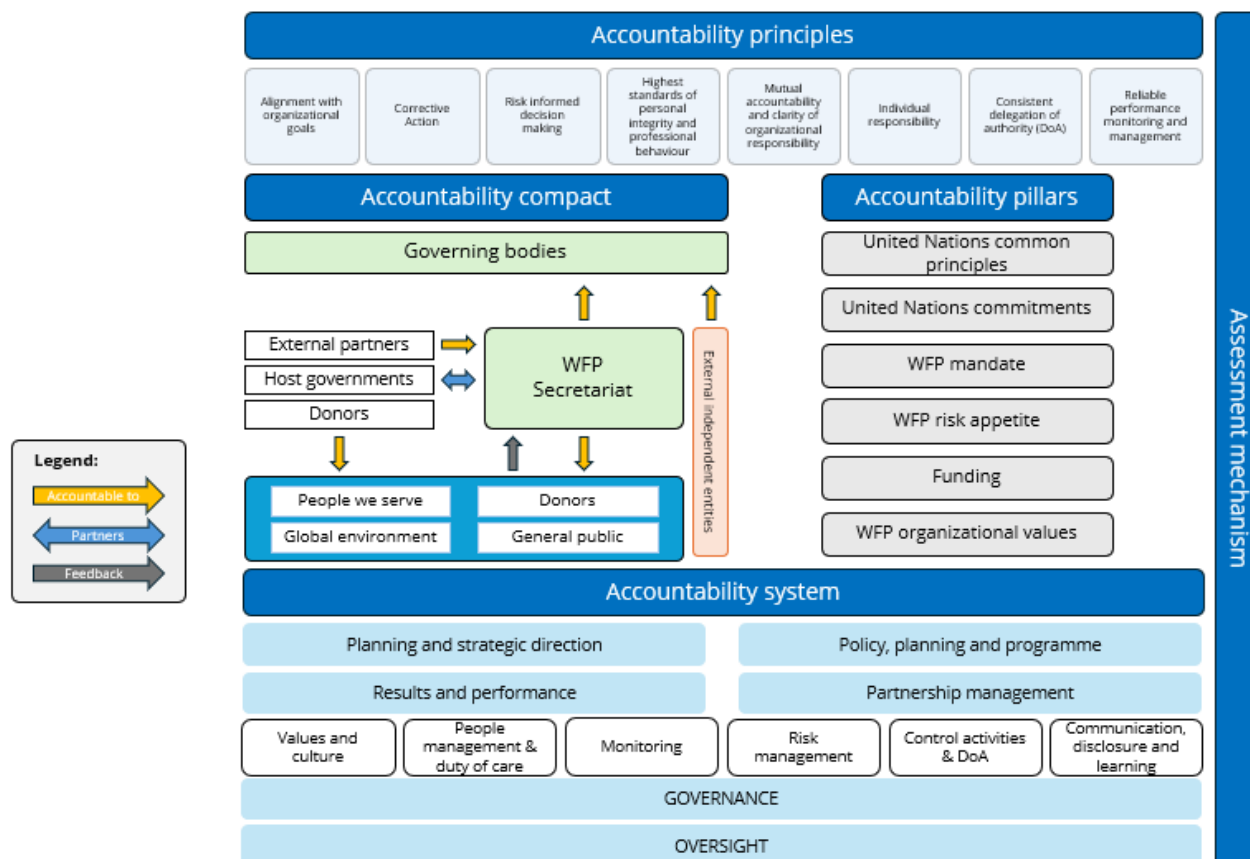
- Strengthening ERM tools and processes and establishing the Risk Committee as a stand-alone committee to support the Executive Director and WFP management in addressing the implementation of oversight recommendations, corporate risk management and other related matters;
- Leveraging the expertise of the IOAC in ensuring the effectiveness of WFP's internal control systems, risk management, ethics, audit and oversight functions and governance processes;
- Updating key Board documents, normative frameworks and policies including the revision of the ERM policy in 2018, the AFAC policy in 2021, the disclosure policy in 2021, the evaluation policy in 2022 and the cash policy in 2023 among others;
- Introducing the External Auditor field report which outlines high-level findings and cross-cutting issues from field visits to country offices and regional offices;
- Establishing new tools and reporting mechanisms to enhance accountability, such as the issuance of the external-facing risk registers starting 2024, the CFO memorandum on sharing risk information issued in 2019, and the institution of thrice annual informal briefings to the Executive Board on risk matters as a result of the governance review;⁷⁹ and
- Adhering to the International Public Sector Accounting Standards⁸⁰ when WFP prepares its financial statements to enhance transparency and accountability in resource management, and continuously ensures compliance by assessing the impact of new standards and updating accounting policies as needed.

105. The periodic review of the accountability and oversight framework is essential to ensure that it remains responsive to evolving organizational needs and external factors. According to recommendations from the JIU, a comprehensive review of the framework should be conducted at least every five years. However, this does not preclude more frequent evaluations of individual components, which may require adjustments based on shifts in organizational priorities, developments within the accountability pillars, or emerging risks. Tailoring the frequency of these reviews allows for a more agile and risk-informed approach, ensuring the framework stays aligned with both operational realities and the organization's risk appetite.
106. To support this process, WFP will develop and apply a maturity model that enables structured tracking of progress in strengthening its accountability and oversight framework. This model, ideally aligned with those used across the United Nations system, will rely on clearly defined criteria for each level of maturity, assessed through sound methodologies.

⁷⁹ WFP. 2023. [Governance review 2023](#).

⁸⁰ In line with the United Nations High-Level Committee on Management decision, WFP decided to adopt the International Public Sector Accounting Standards (IPSAS) developed by the International Public Sector Accounting Standards Board in November 2005. WFP's Executive Board approved the adoption of IPSAS effective 1 January 2008 at the annual session in June 2006 (EB 2006/EB.A/15), making WFP one of the United Nations system forerunners in the adoption of the standards.

Accountability and oversight framework diagram



WFP principles and accountability pillars

1. The WFP accountability framework is guided by the following core principles of accountability:
 - **Alignment with organizational goals and accountabilities.** Ensuring that actions, decisions, and resources are directed towards achieving the organization's objectives.
 - **Effective corrective action.** Steps taken to address and fix issues, errors, or deviations from desired outcomes are effective and timely.
 - **Risk informed decision making.** Making decisions grounded in a comprehensive assessment of potential risks and integrating risk management into major programmes and functions so that it is embedded within decision making across the organization.
 - **Highest standards of personal integrity and ethical behaviour.** All employees are expected to carry out their duties and conduct themselves at all times in accordance with the highest ethical standards, including by the [Standards of Conduct for the International Civil Service](#) and the [WFP Code of Conduct](#). All managers, in particular senior and executive leadership, are in addition expected always to lead by example, including by acting ethically and are able to define, prevent, recognize and respond to sexual exploitation and abuse (SEA), and sexual harassment.
 - **Mutual accountability and clarity of organizational responsibility.** WFP, along with its public, private and multilateral partners, vendors, suppliers and host country governments, share responsibility, risks and clearly define roles to ensure collective and individual accountability. Risk sharing at WFP involves corporate and country-level mechanisms. Corporate risks are discussed in quarterly briefings and senior management reviews, while country offices assess and update risks by leading regular country risk discussions to review risk and control data, including key indicators, appetite metrics, and progress on mitigation measures. Risk areas may also be shared, based on managerial judgment, with partners.
 - **Individual responsibility.** Each employee in WFP is obligated to fulfil their duties and be accountable for their actions.
 - **Consistent delegation of authority.** Regularly and formally define and delegate authorities, responsibilities and accountabilities. This involves ensuring the segregation of duties so that essential tasks and responsibilities—such as authorizing, processing, recording and reviewing official transactions—are distributed among employees.
 - **Reliable performance monitoring and management.** Responsible parties, including cooperating partners, vendors/suppliers and financial service providers, are required to provide transparent and consistent reporting on their performance, ensuring timely submission of accurate financial and substantive reports. All documentation should be clear, accessible and easily verifiable.
2. Furthermore, the following accountability pillars, a concept introduced in the updated JIU reference framework, encompass the legal commitments and key decisions made at the highest organizational level that shape the design and implementation of an accountability framework. While some of these pillars are unique to WFP, others are shared across all United Nations system organizations. These pillars are crucial in ensuring that the accountability framework remains effective and adaptable in a fast-evolving environment.

Pillar 1: United Nations common principles

3. The United Nations Charter,¹ signed on 26 June 1945, and effective from 24 October 1945, is the foundational treaty of the United Nations, establishing its principles, goals and structure. It aims to maintain international peace and security, develop friendly relations among nations, promote human rights, and foster global cooperation on economic, social and humanitarian issues. The United Nations Charter outlines the core principles of sovereign equality, peaceful dispute resolution, prohibition of force, and non-interference in internal affairs. WFP will continue to play its critical role in advancing the goals of the United Nations Charter by fostering international partnerships, delivering emergency food assistance in crises, supporting sustainable development, and helping nations build resilience to shocks like climate change and natural disasters. Through these efforts, WFP upholds the United Nations Charter's vision of promoting human dignity and ensuring fundamental freedom by tackling hunger and poverty on a global scale.
4. The Standards of Conduct for the International Civil Service² are a set of principles and guidelines designed to ensure that United Nations employees and employees of related organizations uphold the highest standards of ethical behaviour, professionalism and integrity in their work. These standards are established to reinforce the trust placed in international civil servants by the global community and to ensure their actions align with the principles of the United Nations Charter. WFP will continue to implement and mainstream these standards through its code of conduct, policies, framework, including rules, regulations and other administrative instruments. Protection from SEA is integral to WFP's commitment to upholding the highest standards of conduct.
5. The United Nations sustainable development cooperation framework (UNSDCF)³ is the central instrument for planning and implementing United Nations development activities at the country level, aligning with national priorities and the 2030 Agenda for Sustainable Development. It serves as a strategic and results-driven blueprint that guides collaboration between the United Nations system and governments, and other stakeholders like civil society, private sector and development partners. By focusing on integrated solutions to complex challenges, the UNSDCF promotes sustainable development, social inclusion, human rights, and resilience, ensuring that no one is left behind while addressing critical issues such as poverty, inequality, climate change and good governance. WFP will continue to address food insecurity and malnutrition in alignment with the UNSDCF by supporting national development priorities and contributing to the achievement of the 2030 Agenda for Sustainable Development.
6. The Sustainable Development Goals (SDGs)⁴ provide an overarching framework that links together the Sendai Framework for Disaster Risk Reduction,⁵ the Addis Ababa Action Agenda on Financing for Development,⁶ the United Nations Conference on Climate Change⁷ and the United Nations Sustainable Development Summit. WFP will continue to align its efforts in contributing to SDG 2 (Zero Hunger) and SDG 17 (Partnerships for the Goals).

¹ United Nations. 1945. [United Nations Charter](#).

² United Nations. 2013. [The Standards of Conduct for the International Civil Service](#).

³ United Nations. 2019. [The United Nations sustainable development cooperation framework](#).

⁴ United Nations. 2015. [Sustainable Development Goals](#).

⁵ United Nations Office for Disaster Risk Reduction. 2023. [Sendai Framework for Disaster Risk Reduction: Goal, Targets and Metrics](#).

⁶ United Nations. 2025. [Addis Ababa Action Agenda of the Third International Conference on Financing for Development](#).

⁷ [Climate Action – COP29](#).

7. The United Nations Supplier Code of Conduct⁸ outlines the principles and standards that suppliers must adhere to when doing business with the United Nations. It emphasizes ethical practices, social responsibility and environmental sustainability. Suppliers are required to comply with human rights standards, including protection from SEA, ensure fair labour practices, avoid corruption and maintain transparency in their operations. The code also encourages suppliers to minimize their environmental impact and uphold integrity in all aspects of their business. WFP will continue to adhere to this code of conduct which aims to promote responsible sourcing and support the achievement of its humanitarian and development goals. Suppliers or vendors who fail to adhere to requirements will be sanctioned and added to the United Nations Global Marketplace Ineligibility List.
8. The United Nations Privileges and Immunities⁹ refer to the legal protections granted to United Nations employees and its operations including WFP, enabling them to carry out their work independently and without interference. These privileges are essential for the United Nations to function effectively in its global role.
9. The United Nations Personal Data Protection and Privacy Principles¹⁰ adopted by the United Nations High-Level Committee on Management on 11 October 2018 set out a basic framework for the processing of personal data by, or on behalf of, the United Nations System organizations in carrying out their mandated activities. The principles aim to: (i) harmonize standards for the protection of personal data across the United Nations System; (ii) facilitate the accountable processing of personal data; and (iii) ensure respect for the human rights and fundamental freedoms of individuals, particularly the right to privacy. WFP is committed to these principles and has incorporated them in its own comprehensive personal data protection and privacy normative framework¹¹ that was approved in 2024. The adoption of the personal data protection and privacy framework shows WFP's commitment to the United Nations Personal Data Protection and Privacy Principles, and its ability to integrate these principles with WFP's mandate and activities, including its commitment to the principle of 'do no harm' which is closely linked to the principle of accountability.
10. The Food Assistance Convention¹² is an international agreement that was established to promote and ensure the effective delivery of food assistance in emergency situations and aims to improve coordination, reduce duplication and enhance the impact of food aid programmes around the world. The convention sets out principles and commitments for member countries to provide food assistance in a way that meets the needs of affected populations, respects their dignity, and promotes long-term development. WFP is committed to these principles, which align with its own mission to fight hunger worldwide. Through its participation, WFP collaborates with other partners to improve safe food-assistance delivery, respond to crises, and support long-term food security solutions.

Pillar 2: United Nations commitments

11. WFP is first and foremost accountable to the people it serves: accountability, participation and empowerment through meaningful and consistent engagement are the key principles for mainstreaming protection. This means ensuring that affected populations, their families and diverse communities participate in the decisions that affect their lives, receive the

⁸ United Nations. 2024. [United Nations Supplier Code of Conduct](#).

⁹ United Nations. 2009. [Convention on the Privileges and Immunities of the United Nations – Convention on the Privileges and Immunities of the Specialized Agencies](#).

¹⁰ United Nations System Chief Executives Board for Coordination; High-Level Committee on Management. 2018. [Personal Data Protection and Privacy](#).

¹¹ WFP. 2024. [Personal Data Protection and Privacy Framework](#) (OED2024/002).

¹² United Nations. 2012. [Food Assistance Convention](#).

information they need to make decisions and have access to safe and responsive mechanisms for providing feedback. It also means working to ensure that affected populations have safe and dignified access to assistance in proportion to their needs, priorities and preferences and free from all forms of SEA. The WFP protection and accountability policy¹³ aims to translate the protection framework into action and accountability across a range of functions critical to WFP operations. The implementation plan¹⁴ of the policy outlines key results, timelines and responsibilities, including leadership and institutional set up and processes, planning and programming, capacity development, partnerships and accountability and advocacy and communications. WFP will continue to demonstrate its commitment to accountability to affected populations by ensuring feedback and accountability mechanisms are integrated into country strategic plans, monitoring and evaluations, recruitment, employee inductions, trainings and performance management, partnership agreements, and highlighted in reporting.

12. The United Nations Convention Against Corruption (UNCAC) is an international instrument aimed at addressing corruption at the global level and supporting the efforts of the international community in preventing, controlling and combating corruption. It provides a detailed framework for effective action and international cooperation, introducing a comprehensive set of standards, measures and rules that all states parties to the UNCAC should apply in order to strengthen their legal and regulatory systems to fight corruption. The revised anti-fraud and anti-corruption (AFAC) policy¹⁵ in WFP is informed by the UNCAC framework.¹⁶
13. WFP has an obligation to take all reasonable measures against SEA. WFP is committed to applying an approach of zero-tolerance for inaction on all forms of SEA and prioritizes prevention of SEA in its activities and operations and effective response based on a victim-centred approach when SEA violations are alleged. WFP's framework for addressing SEA is detailed in the Executive Director Circular OED2023/011 of 30 May 2023. The circular is based on and incorporates the Secretary-General of the United Nations bulletin on special measures for protection from sexual exploitation and sexual abuse¹⁷ and is consistent with the Charter of the United Nations, the Food and Agriculture Organization of the United Nations (FAO) staff regulations and rules, the standards of conduct of the international civil service, and the WFP Code of Conduct which specifically prohibits SEA and requires all WFP employees to report it. WFP submits an annual End-of-Year Management Letter on the Prevention of SEA and Reporting of SEA Allegations to the Executive Board by 31 January, in accordance with the Secretary-General's bulletin and the United Nations General Assembly (UNGA) Resolution¹⁸ adopted on 30 June 2017. Furthermore, WFP complies with the United Nations system-wide requirement of submitting an annual protection from SEA corporate action plan to the Office of the United Nations Special Coordinator on improving the United Nations response to SEA. Protection from SEA is also a mandatory element of the Annual Executive Director assurance exercise.
14. The Inter-Agency Standing Committee (IASC) is responsible for improving the effectiveness of humanitarian action by enhancing inter-agency coordination, resolving operational challenges, advocating for affected populations, and ensuring that assistance is needs-based and principled. It also oversees the cluster system,¹⁹ ensuring a structured approach

¹³ "WFP protection and accountability policy" (WFP/EB.2/2020/4-A/1/Rev.2).

¹⁴ "WFP protection and accountability policy – Implementation plan" (WFP/EB.2/2020/4-A/2).

¹⁵ "Revised anti-fraud and anti-corruption policy" (WFP/EB.A/2021/5-B).

¹⁶ United Nations Office on Drugs and Crime. 2004. *United Nations Convention against Corruption*.

¹⁷ WFP. 2004. *Secretary-General's Bulletin – Special measures for protection from sexual exploitation and sexual abuse*.

¹⁸ United Nations. 2017. *Special measures for protection from sexual exploitation and abuse* (A/RES/71/297).

¹⁹ Inter-Agency Standing Committee's *Global Cluster Coordination Group*.

to sectoral responses in emergencies. WFP will continue to play a critical role within the IASC by contributing its expertise in food assistance, logistics and emergency telecommunications. WFP also endorsed IASC commitments to accountability to affected populations²⁰ and took on the role of the IASC Champion²¹ on Protection from SEA and Sexual Harassment in January 2024, with the term extended by one year, concluding in December 2025.

15. All United Nations entities report annually on their progress in mainstreaming gender equality into their work against 18 of the performance indicators of the United Nations System Wide Action Plan (UN-SWAP 3.0) on gender equality and the empowerment of women.²² WFP will continue to improve its performance in implementing UN-SWAP 3.0 reported in the annual performance report.
16. The management and accountability framework²³ is a foundational piece in the reinvigoration of the United Nations resident coordinator system. It provides a clear, unambiguous framework for management and accountability within UNCTs, within the regional and global levels, and across the three levels, to ensure a consistent approach across countries in a way that remains faithful to the letter and spirit of the General Assembly resolution on the repositioning of the United Nations development system. WFP will continue its support for the strengthened resident coordinator system and coordination mechanisms across headquarters, regional and country levels, while also ensuring the implementation of the management accountability framework of the United Nations development system and the resident coordinator system.
17. The quadrennial comprehensive policy review (QCPR)²⁴ of operational activities for the development of the United Nations system provided is the mechanism through which the General Assembly assesses the effectiveness, efficiency, coherence and impact of United Nations operational activities for development. The QCPR is the primary policy instrument of the General Assembly to define the way the United Nations development system operates to support programme countries in their development efforts. In accordance with resolution E/RES/2013/5 of ECOSOC, in which the council requested the United Nations funds and programmes to consolidate their current annual reporting on the implementation of the QCPR when reporting on the implementation of their strategic plans, WFP will continue to systematically ensure that QCPR mandates are integrated into the WFP strategic plan.
18. The United Nations Security Management System (UNSMS) framework of accountability²⁵ ensures the activities of UNSMS organizations are carried out within acceptable security risk levels. To achieve this, all organizations must maintain a robust, cohesive security management system and adhere to principles such as people-centred security risk management that supports diversity and inclusion, providing adequate resources to manage security risks, decentralized decision making within UNSMS policies, and basing decisions on acceptable risk levels. WFP will continue to adhere to the principles and guidelines set by the UNSMS to ensure the safety and security of its employees, operations and assets in the field.

²⁰ Inter-Agency Standing Committee. 2011. [Accountability to Affected Populations – IASC Commitments](#).

²¹ WFP. 2024. [IASC Championship Updates](#).

²² United Nations Entity for Gender Equality and the Empowerment of Women. 2024. [UN-SWAP 3.0: Accountability Framework for Mainstreaming Gender Equality and the Empowerment of Women in United Nations Entities – UN-SWAP 3.0 Framework & Technical Guidance](#).

²³ United Nations Sustainable Development Group. 2021. [Management and Accountability Framework of the UN Development and Resident Coordinator System](#).

²⁴ United Nations. 2024. [Quadrennial comprehensive policy review of operational activities for development of the United Nations](#).

²⁵ United Nations Security Management System. 2011 (revision 2021). [Chapter II – Section A: Framework of Accountability](#).

Pillar 3: WFP mandate

19. WFP's mandate is set out in the WFP General Regulations and Rules²⁶ which establish WFP as an organization and outlines its rules of governance including general regulations, general rules, financial regulations and rules and procedures of the Executive Board.
20. WFP is committed to the humanitarian principles²⁷ which are rooted in the United Nations Millennium Declaration and uphold human dignity, equality, and equity, guiding humanitarian action to ensure quality and accountability. Drawing from international standards and WFP's experience, WFP is committed to its core humanitarian principles of humanity, neutrality, impartiality and operational independence.

Pillar 4: WFP risk appetite

21. The WFP risk appetite²⁸ reflects its overarching approach to risk management, emphasizing its dedication to identify, measure and manage risks while striving to assist those vulnerable to food insecurity and malnutrition, all while protecting its resources. WFP's mission towards zero hunger requires risk taking and operating in difficult environments, including conflict zones. The focus is often not on whether to intervene but on determining how to do so in a manner that mitigates and controls risks while upholding humanitarian principles. WFP adopts a "risk hungry" approach for strategic risks to adapt and operate in challenging contexts, a "risk averse" stance for operational and financial risks to strengthen controls, and a "highly risk averse" position for fiduciary risks to uphold its duty of care and stakeholder obligations. WFP will continue to place a strong emphasis on a risk-aware culture that relies on management judgment to make decisions that enhance value, deliver on its humanitarian and development objectives, and is aligned with WFP's core values and based on a firm commitment to transparency, fairness and the protection of the people it serves.

Pillar 5: Funding

22. All contributions to WFP are voluntary and may be donated by governments, intergovernmental organizations, other public entities, and suitable private sector actors, including corporates, foundations, individuals, and non-governmental entities. Contributions for the purposes of WFP as set out in Article II of the General Regulations²⁹ may be made without restriction as to use or for specifically identified programmes or activities. The Executive Director is fully responsible and accountable to the Board for the financial management of the activities of WFP and submits the proposed management plan³⁰ to the Executive Board at its last regular session of each calendar year. The Board considers the proposed management plan, and the related reports of the Advisory Committee on Administrative and Budgetary Questions and the FAO Finance Committee, and approves it, including the WFP budget. WFP will continue striving to protect, grow and diversify its funding sources, enhance transparency and strengthen accountability while adhering to stricter contractual requirements. By securing flexible and predictable multi-year funding, WFP can better plan and maintain operational continuity, remain agile in dynamic situations and establish more stable partnerships.

²⁶ WFP. 2022. *General Regulations, General Rules, Financial Regulations, Rules of Procedure of the Executive Board*.

²⁷ "Humanitarian Principles" (WFP/EB.A/2004/5-C).

²⁸ "Risk appetite statements" (WFP/EB.2/2018/5-C/2).

²⁹ WFP. 2022. *General Regulations, General Rules, Financial Regulations, Rules of Procedure of the Executive Board*.

³⁰ "WFP management plan (2025–2027)" (WFP/EB.2/2024/5-A/1/Rev.1)

23. The Funding Compact³¹ sets out an ambitious plan of shared action by Member States and the United Nations Sustainable Development Group to ensure predictable and flexible funding for United Nations development activities. It is a shared responsibility of Member States and the United Nations development system and contains interdependent and mutually reinforcing actions for each. Achieving the goals of the Funding Compact requires flexible and multi-year funding. To build support for flexible funding mechanisms, WFP will continue to articulate the benefits of high-quality funding and will advocate more flexible, multi-year funding at high-level events, on global platforms and during engagements with public, private and multilateral partners and policymakers. In addition, WFP will increase flexible funding from the private sector, including through individuals and corporates.
24. The Addis Ababa Action Agenda,³² adopted at the Third International Conference on Financing for Development in 2015, provides a global framework for financing sustainable development and achieving the 2030 Agenda for Sustainable Development. It emphasizes the importance of mobilizing resources from various sources, including domestic revenue, international aid, private investments, and innovative financing mechanisms. WFP will continue to support direct and indirect³³ resource mobilization and partnerships by engaging with governments, private sector partners, international institutions, and other non-governmental sources while ensuring accountability and transparency in the use of funds while emphasizing the importance of predictable, flexible and multi-year funding.

Pillar 6: WFP organizational values including ethics, integrity and compliance

25. The WFP Code of Conduct³⁴ defines the ideals, values, principles and ethical standards that all employees are expected to uphold. It emphasizes WFP's dedication to fulfilling its mandate with the highest level of integrity. WFP will remain committed to ensuring that all employees adhere to applicable regulations, rules, policies and the terms of their contracts, while upholding accountability and responsibility for their actions, including those related to prevention and response to sexual misconduct.
26. The WFP core values³⁵ shape the organization's collective identity, motivating its employees to improve both for the people they serve and for one another. WFP will continue to apply these values that are integral to WFP's mission of saving and transforming lives, forming the foundation of the organization's ethos and being operationalized through the WFP Leadership Framework.³⁶
27. The revised AFAC policy³⁷ emphasizes the organization's commitment to preventing, identifying, and addressing instances of fraud and corruption in all its activities and operations. This policy covers any fraud or corruption (whether actual, suspected, or attempted) committed by individuals or entities with any form of relationship, contractual or implied, with WFP in connection with its operations. All WFP employees are responsible and accountable for adhering to the policy while all offices have the overarching responsibility of preventing, detecting, and reporting fraud and corruption. Suppliers and

³¹ United Nations Sustainable Development Group. 2024. *Funding Compact for the United Nations' Support to the Sustainable Development Goals*.

³² United Nations. 2025. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development*.

³³ Direct resources mobilized for WFP's operations across the continuum of engagement: anticipating crises, responding to them, promoting recovery, transitioning to and promoting national systems. Indirect resources mobilized to support better hunger outcomes more broadly, by leveraging WFP's influence and expertise, and by working more purposefully with the governments in countries where WFP has programmes.

³⁴ WFP. 2022. *WFP Code of Conduct* (OED2022/014).

³⁵ *WFP Core Values*.

³⁶ WFP. 2023. *WFP Leadership Framework – Our behaviour matters*.

³⁷ "Revised anti-fraud and anti-corruption policy" (WFP/EB.A/2021/5-B/1).

vendors (including implementing partners) are also subject to adhering to WFP's revised AFAC policy and subject to the WFP Framework for Vendor Sanctions³⁸ if prohibited practices are substantiated.

28. The WFP people policy³⁹ focuses on people, sets out the organization's vision of our future workforce and reflects the core values that shape its workplace culture. WFP is committed to maintaining a workforce composed of diverse, dedicated, skilled and high-performing teams, selected based on merit. These teams will thrive in a healthy, inclusive work environment, embodying WFP's values while collaborating with partners to save and transform the lives of those it serves.
29. The WFP Information and Technology Strategy⁴⁰ outlines WFP's vision for the future of technology, evidence and innovation. The initiatives derived from this strategy will enhance WFP's performance, driving the efficiency and effectiveness needed by country offices to sustainably improve and transform the lives of beneficiaries. WFP will continue to implement this strategy with the goal of providing human-centred, secure and value-driven information and technology solutions and services that foster operational excellence and transparency, while empowering WFP employees and partners to work from any location.
30. The WFP personal data protection and privacy framework⁴¹ establishes a comprehensive normative structure for protecting personal data and privacy within WFP, aligning both with WFP's mandate and the United Nations Personal Data Protection and Privacy Principles.⁴² It defines the main data protection principles, roles and responsibilities for each of the stakeholders involved, including WFP employees, country directors, headquarters directors, heads of global offices, and the Global Privacy Office (GPO). As a global support function, GPO provides independent and impartial advice on data protection and privacy matters to enable WFP to comply with the framework and ultimately protect WFP and the people whose data it processes.
31. The duty of care accountability and governance framework⁴³ details relevant core principles, definitions, accountabilities and governance structure, including the establishment of the Duty of Care and Inclusion Committee. WFP is committed to fulfilling its duty of care by providing employees with a healthy, safe, secure, inclusive and respectful work environment that empowers them to thrive. Employees, in turn, are responsible for upholding these values, contributing to a positive workplace, and actively reporting concerns to ensure a proactive approach to duty of care.

³⁸ WFP. *Framework for Vendor Sanctions*.

³⁹ "WFP people policy" (WFP/EB.A/2021/5-A).

⁴⁰ WFP. 2023. *WFP Information & Technology Strategy 2023–2026*.

⁴¹ WFP. 2024. *Personal Data Protection and Privacy Framework* (OED2024/002).

⁴² United Nations System Chief Executives Board for Coordination; High-Level Committee on Management. 2018. *Personal Data Protection and Privacy*.

⁴³ WFP. 2024. *Duty of Care Accountability and Governance Framework* (OED2024/010).

Acronyms

ACABQ	Advisory Committee on Administrative and Budgetary Questions
AFAC	anti-fraud and anti-corruption
CFO	Chief Financial Officer
CRF	corporate results framework
CSP	country strategic plan
ECOSOC	United Nations Economic and Social Council
ERM	enterprise risk management
FAO	Food and Agriculture Organization of the United Nations
GPO	Global Privacy Office
IASC	Inter-Agency Standing Committee
IOAC	Independent Oversight Advisory Committee
JIU	Joint Inspection Unit
KPI	key performance indicator
OEV	Office of Evaluation
OIG	Inspector General and Oversight Office
QCPR	quadrennial comprehensive policy review
RMD	Risk Management Division
SDG	Sustainable Development Goal
SEA	sexual exploitation and abuse
UN-SWAP 3.0	United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women
UNCAC	United Nations Convention Against Corruption
UNCT	United Nations Country Teams
UNGA	United Nations General Assembly
UNSDCF	United Nations sustainable development cooperation framework
UNSMS	United Nations Security Management System