



Risk Management Division



World Food
Programme

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First Informal Consultation with the Executive Board

WFP Accountability and Oversight Framework

May 2025

WFP Accountability and Oversight Framework

Agenda

Approach to Accountability and Oversight Framework (AOF)

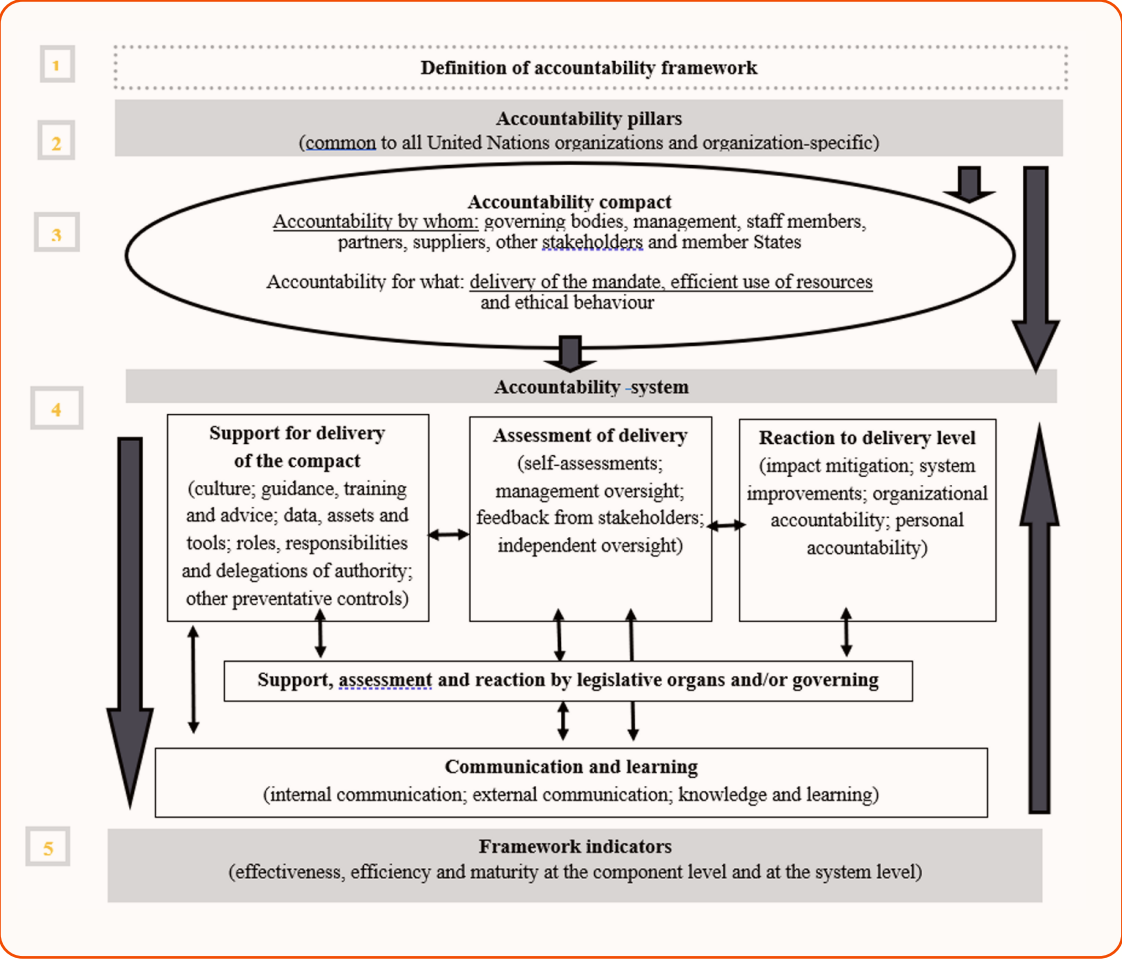
- Drivers – external & internal
- Joint Inspection Unit of the United Nations System (JIU) recommended structure

AOF Outline: Draft Structure

- Pillars and principles, compact and system elements
- Governance and oversight
- Assessment mechanism
- Continuous improvement

Timeline

Drivers of the Accountability and Oversight Framework



Source: JIU, established on the basis of an analysis of good practices and JU recommendations on accountability-related topics and a review of existing United Nations system accountability frameworks.

JIU

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

Governance Review

Simplifying governing body reporting

WFP Organizational restructuring

WFP Oversight Framework

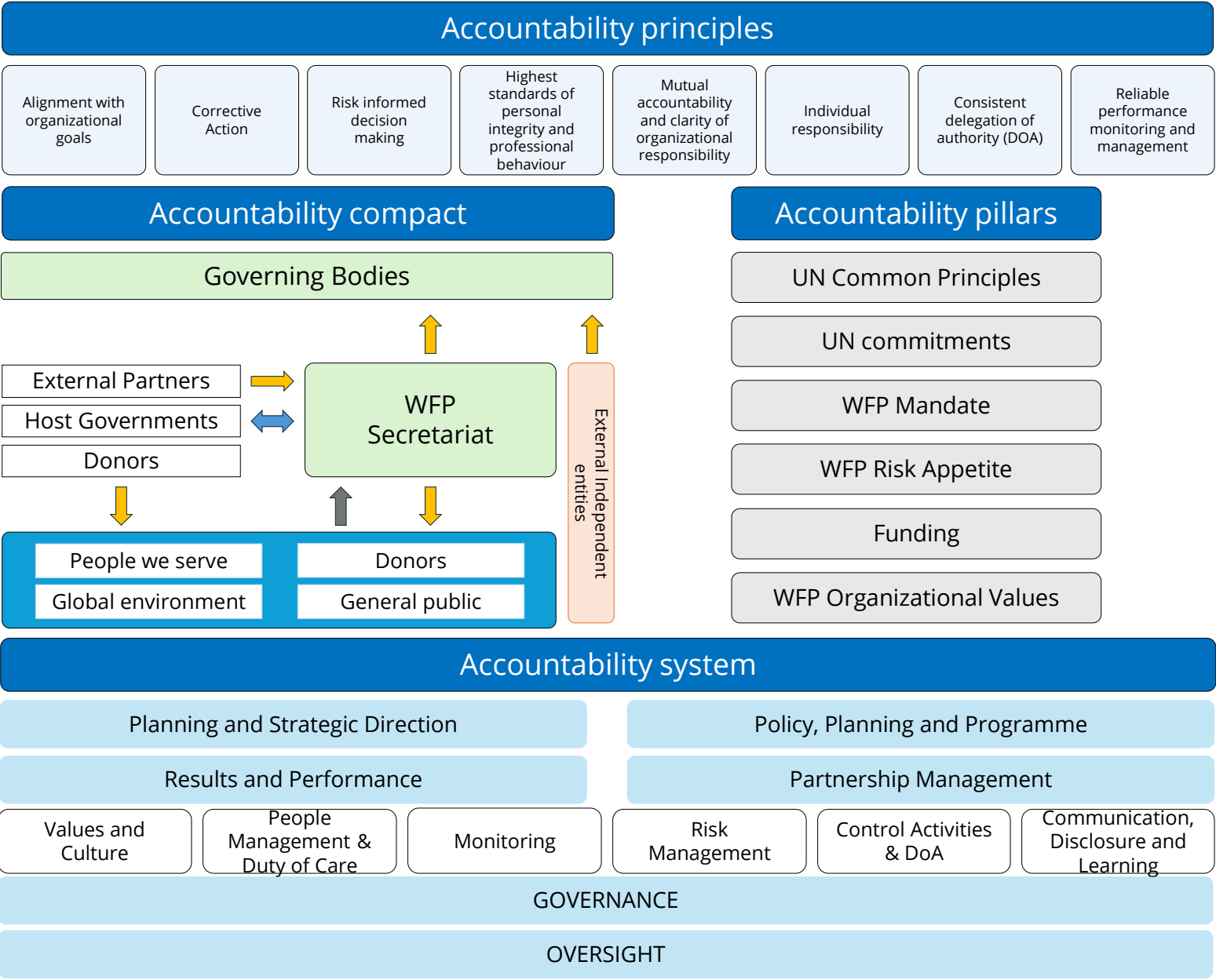
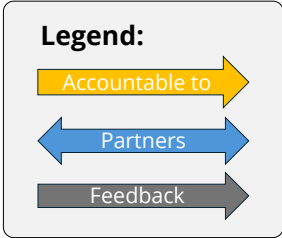
WFP External Auditor Report on Oversight by Management

Joint Inspection Unit Recommended Structure

The WFP Accountability and Oversight Framework follows the recommended structure to the extent possible, taking into consideration WFP’s own mandate, structure, and unique context.

JIU Proposed Structure	WFP Accountability and Oversight Framework
Definition of Accountability Framework	Scope, definitions, implementation
Accountability Pillars	WFP Accountability Pillars and Principles
Accountability Compact	WFP Accountability Compact
Accountability system	WFP Accountability system
Framework Indicators	WFP Governance and Oversight Framework
	Assessment mechanism of the WFP Accountability and Oversight Framework

Diagram of WFP Accountability and Oversight Framework



WFP Accountability and Oversight framework outline

1	2	3	4	5
INTRODUCTION	WFP ACCOUNTABILITY FRAMEWORK	GOVERNANCE AND OVERSIGHT	ASSESSMENT MECHANISM	CONTINUOUS IMPROVEMENT
<ul style="list-style-type: none">• Scope• Definitions• Implementing accountability at WFP	<ul style="list-style-type: none">• WFP guiding principles of accountability and pillars• Accountability compact• Accountability system	<ul style="list-style-type: none">• WFP governance structure• WFP oversight framework	<ul style="list-style-type: none">• Assessment tools:• Corporate Results Framework• Oversight report• Assurance exercises	<ul style="list-style-type: none">• Backward learning (Stocktaking to strengthen accountability in WFP)• Forward learning (Periodic review)• Maturity model

Chapter 1: Introduction

Chapter 2: Accountability Framework

Chapter 1: Introduction

Purpose and strategic importance:

- Ensure transparency, integrity, and responsible use of resources
- Support ethical, risk-based, results-oriented management
- Replace 2018 WFP Oversight Framework

Key objectives of the framework

- Build trust through clear reporting and disclosure
- Strengthen internal/external oversight
- Define roles and responsibilities
- Improve governance and decision-making

Definitions

- Accountability = Answerability + Results + Ethics + Integrity
- Governance = Direction, oversight, rule of law
- Internal Control = Risk & compliance systems
- Oversight = Assurance of efficiency, ethics, compliance
- Three Lines Model = Clarifies risk roles

Implementing Accountability at WFP

- Culture of accountability
- Clear roles and responsibilities
- Measurable objectives
- Effective monitoring and reporting mechanisms
- Continuous learning

Chapter 2: WFP Accountability Framework

JIU: Organizations to have a stand-alone accountability framework.

Other Independent Reviews: WFP External Auditor calls for clearer oversight, clarified definition of monitoring.

Strategic Alignment: Rooted in WFP values and aligned with UN common principles and standards



Chapter 2: WFP Accountability Principles and Pillars

Guiding Principles: represent the behavioural and cultural enablers that guide how individuals and units engage in accountable practices

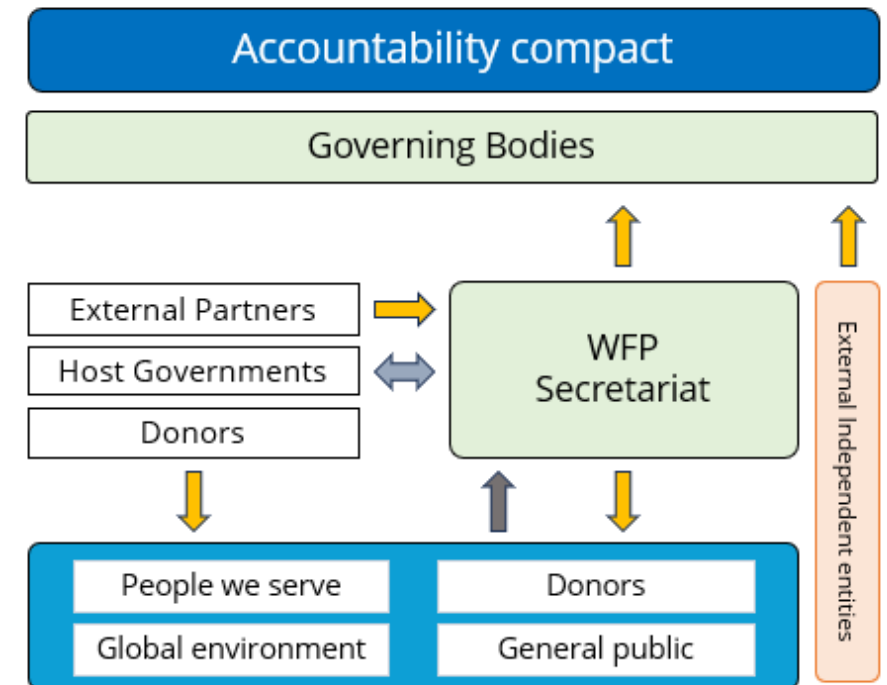
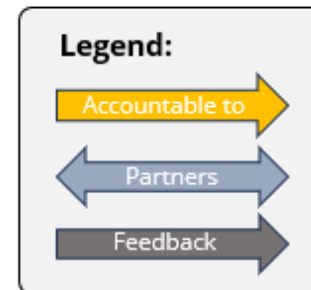
Accountability Pillars: formal policies, systems, and standards that define what WFP is accountable for and to whom

Integrated Approach: Principles shape practice - Pillars provide structure and enforcement

ACCOUNTABILITY PILLARS	GUIDING PRINCIPLES
UN Common Principles	Alignment with organizational goals and accountabilities
UN Commitments	Effective corrective action
WFP Mandate	Risk informed decision making
WFP Risk Appetite	Highest standards of personal integrity and ethical behaviour
Funding	Mutual accountability and clarity of organizational responsibility
WFP Organizational Values	Individual responsibility
	Consistent delegation of authority
	Reliable performance monitoring and management

Chapter 2: WFP Accountability Compact

- Clarifies who is accountable to whom and why, delivers on WFP's mandate, ensures efficient use of resources, and promotes ethical conduct in line with UN and WFP standards.
- High-level accountabilities represent the accountability compact that clearly outlines the roles and responsibilities within WFP
- Reflects organizational restructuring implemented as of 1 May 2025 that empowers country offices and establishes One Global Headquarters to streamline support and enhance effectiveness

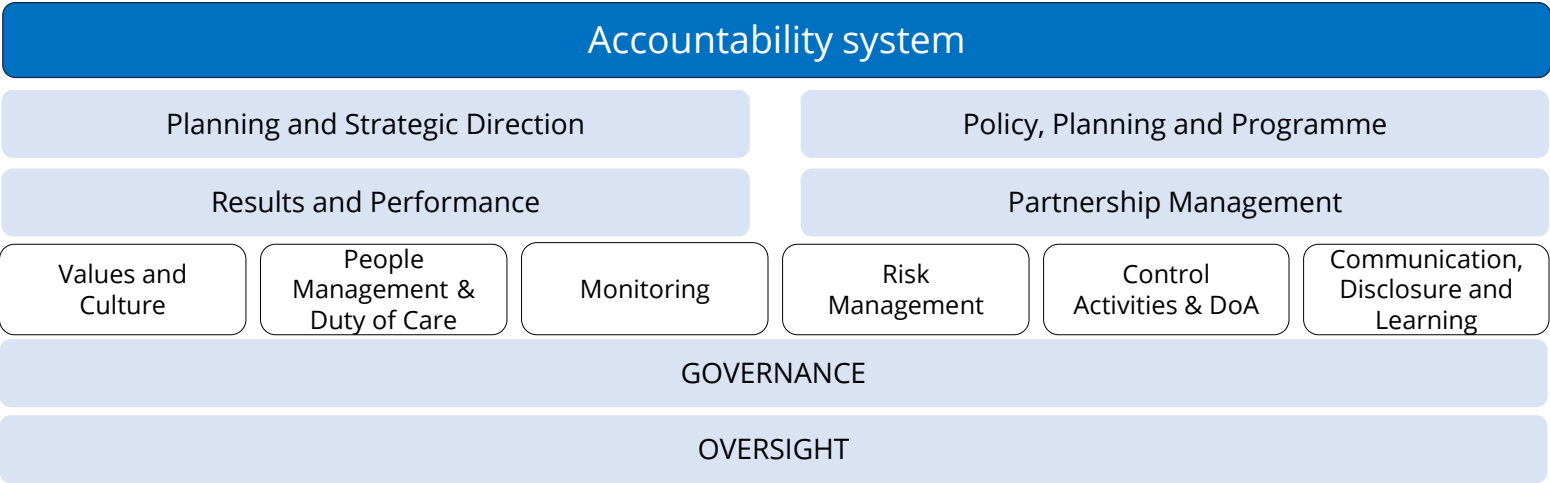


Chapter 2: WFP Accountability System

Strengthens the organization’s ability to deliver on the Accountability Compact and ensures accountability for underperformance and enables continuous improvement

Main purpose of Accountability System:

- Ensure delivery of the accountability compact
- Assess the delivery
- Level of delivery
- Communication and learning



Q & A

Chapter 3: Governance and Oversight

Chapter 4: Assessment Mechanism

Chapter 5: Continuous Improvement

Chapter 3: Governance and Oversight: Governance Structure

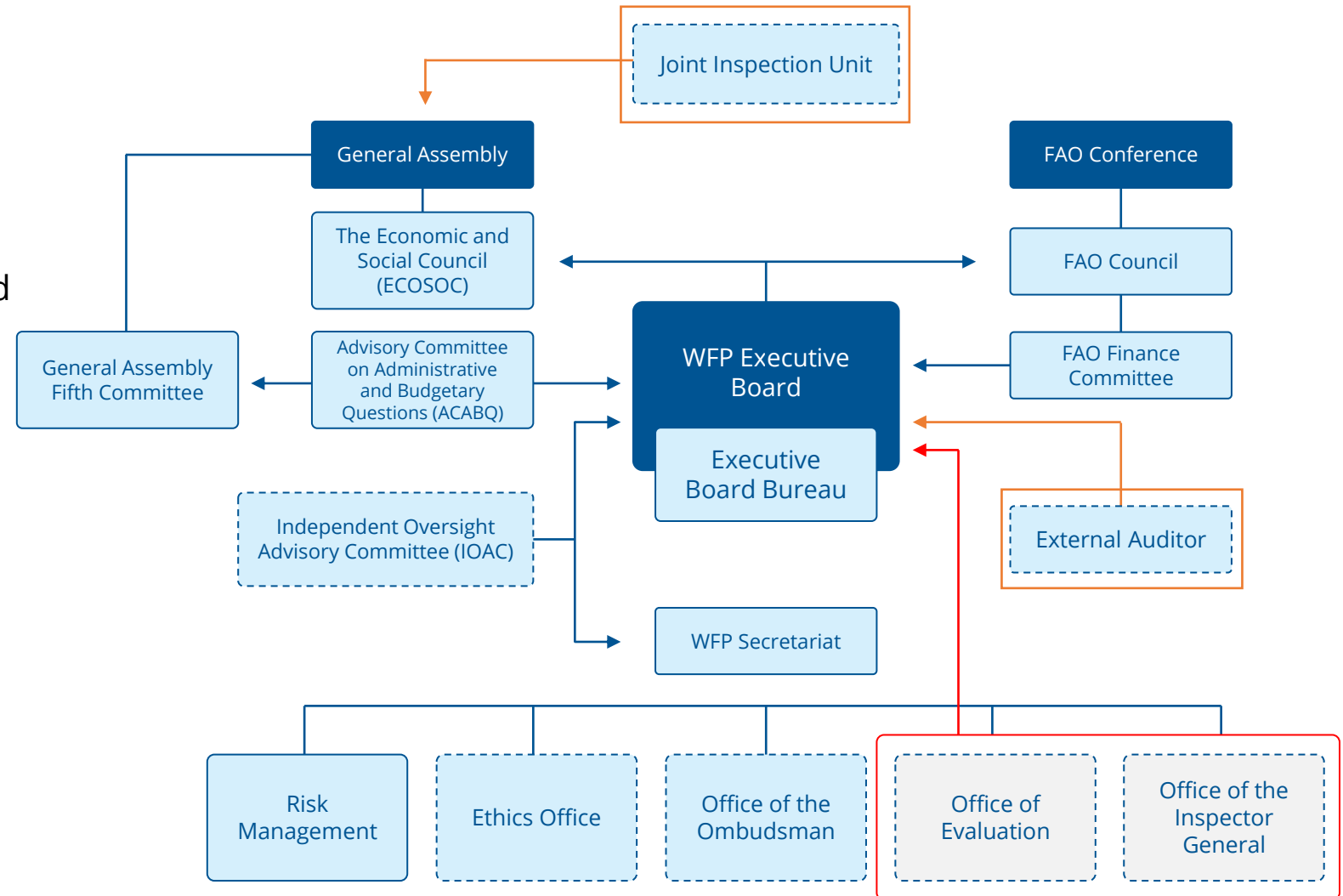
Governance Framework:

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

Four Guiding Frameworks:

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

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



* Arrows are omitted for entities within the Secretariat for simplicity of exposition

Chapter 3: Governance and Oversight: Oversight Framework

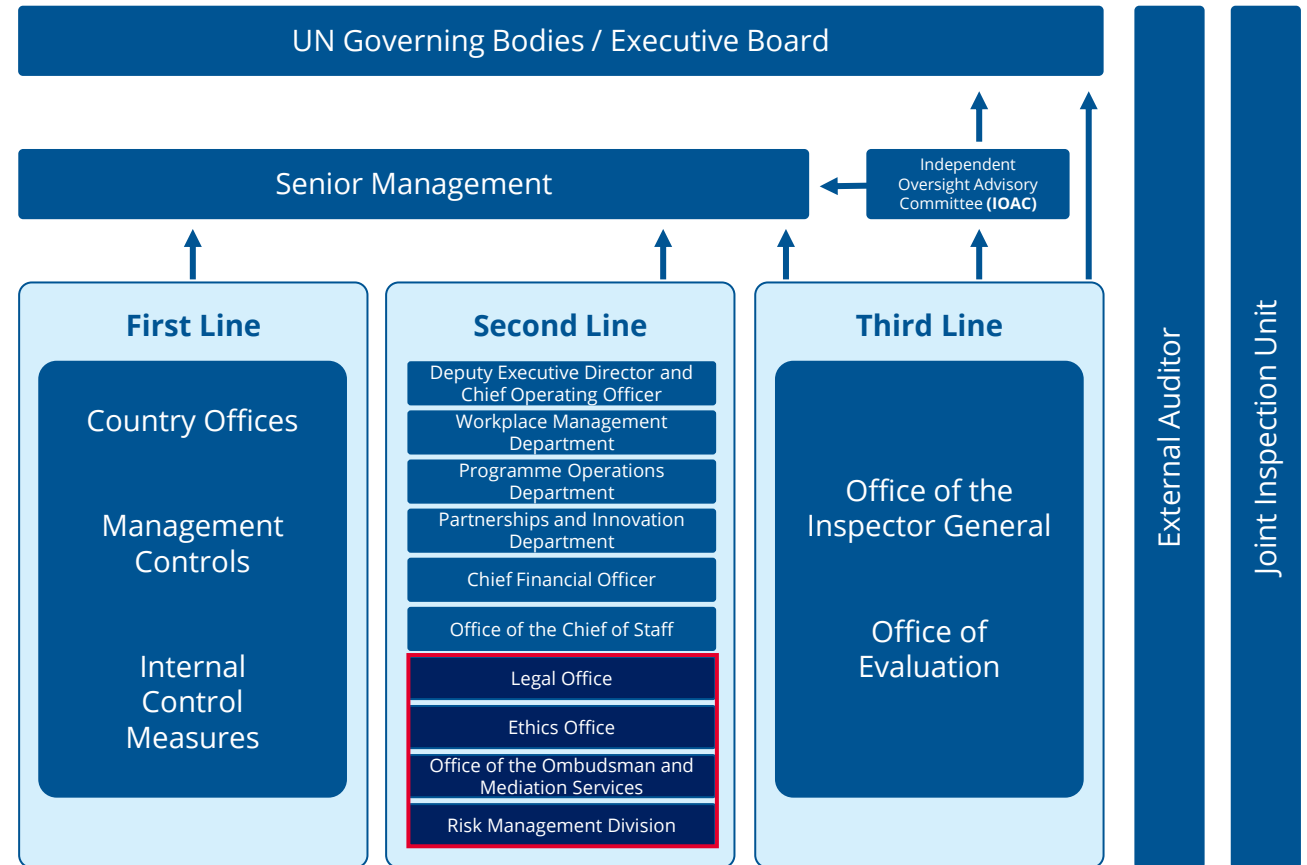
Three Lines Model:

- defines clear roles across operations, oversight, and assurance to manage risk and support leadership decisions.
- coordination across three lines already in place in WFP

First Line: Executes daily operations, ensures risk control and decision-making supervision.

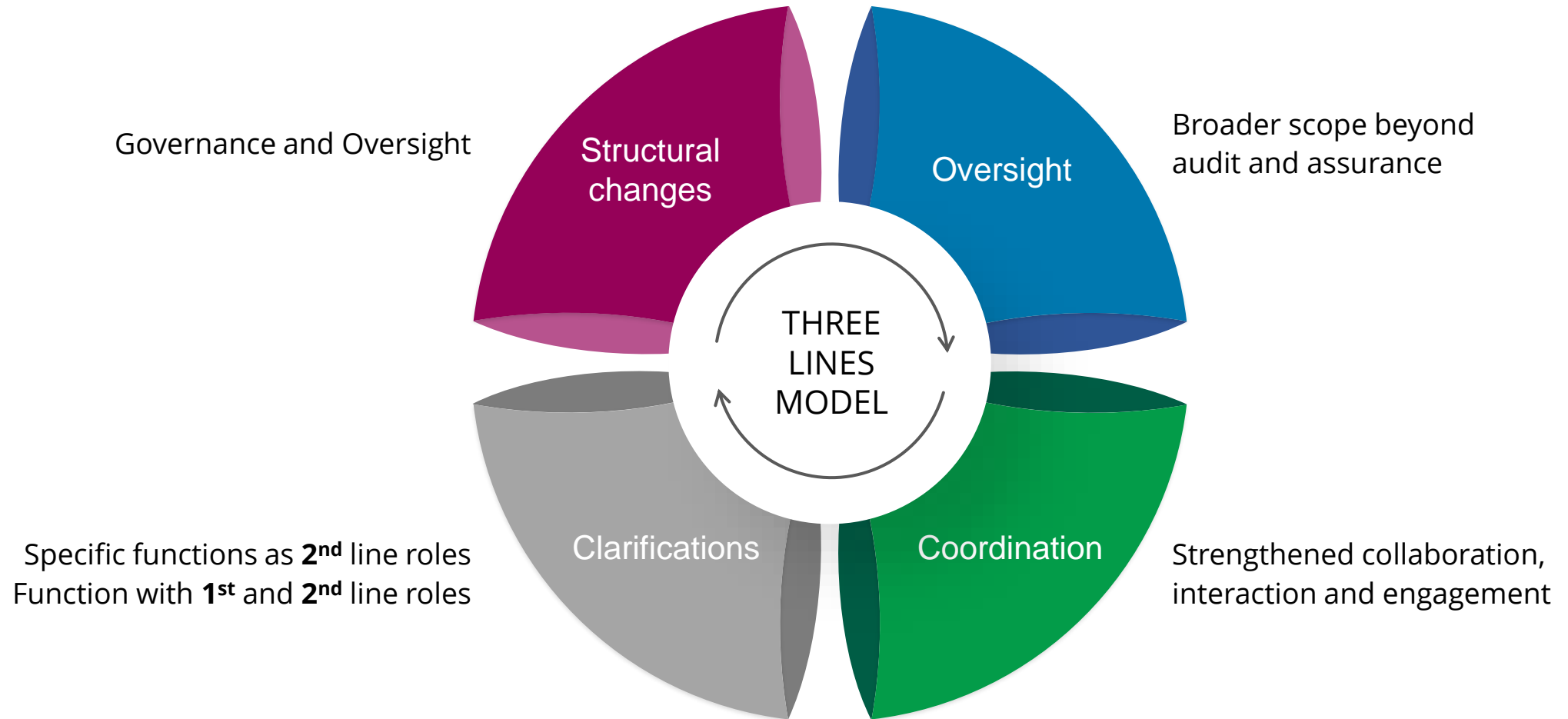
Second Line: Monitors risks, sets policies, and provides expert support and advisory across all WFP offices.

Third Line: Independent oversight by OIG and OEV ensuring governance and accountability.

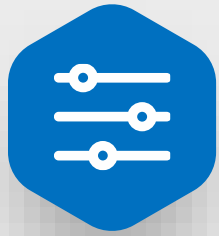


* Functions outlined in red represent those with a full-time second line role

Key enhancements in the Oversight Framework



Chapter 4: Assessment Mechanism



Assessment Mechanism
evaluates effectiveness
and efficiency of the
framework



**Corporate Results
Framework (CRF) measures
outcomes aligned with the
WFP Strategic Plan:**

Annual Performance
Reporting tracks progress;
approved by the Executive
Board



Independent oversight
reviews, including
internal and external
audits strengthen WFP's
overall ability to monitor,
learn and improve its
systems of accountability
in a coherent and risk-
informed manner



Annual Executive
Director's Assurance
Exercise provides insights
on how management
accountability and values
are being operationalized
across WFP

Chapter 5: Enhancements and Continuous Improvement

Previous enhancements and achievements:

Risk & Governance

- Duty of care framework
- Strengthened Enterprise Risk Management and Risk Committee

Process Enhancements:

Aligned with evolving strategies, frameworks, and best practices

Key Initiatives

- Strengthened ethics, and risk management
- Participated in periodic assessments (e.g., Joint Inspection Unit, MOPAN, system-wide evaluations)
- Promoted a culture of integrity, including ethics training, Anti-Fraud and Anti-Corruption and PSEA

Reporting

- Quarterly Oversight Briefings
- Introduced new External Auditor Field Reports

Moving forward:

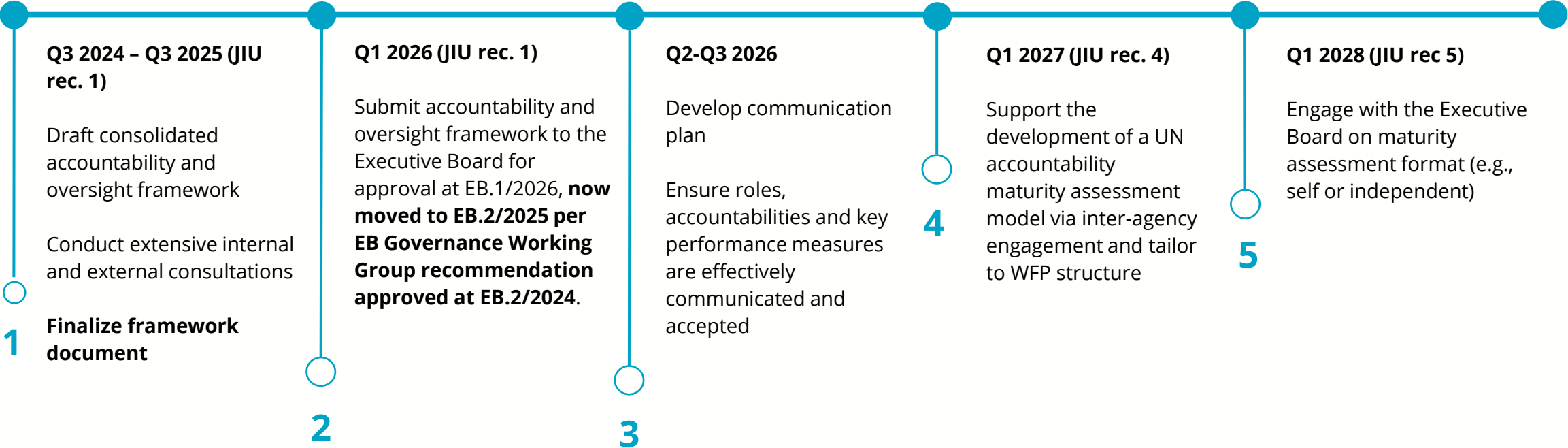
Review & Maturity Model of the framework

Conduct periodic review (e.g., every five years) and implement a maturity model for progress tracking

EB Engagement & Timeline

Informal consultation with EB:

- Proposed follow-up consultations in July and September (TBC)
- November Executive Board: Accountability and Oversight Framework approval



Thank you.

Q & A