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Programa Mundial de Alimentos  
برنامج الأغذية العالمي

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## WFP accountability and oversight framework

### Draft decision\*

The Board approves the WFP accountability and oversight framework (WFP/EB.2/2025/6-A).

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

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## Introduction to the WFP accountability and oversight framework

### 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 in the countries where it operates. As a 100 percent voluntarily funded 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 it is entrusted to serve.
2. The WFP accountability and oversight framework reinforces WFP's commitment to ethical, results-based and risk-informed performance management by integrating oversight mechanisms, risk management processes and value-based principles into its governance and operations. Accountability is not only a guiding principle but a practical, organization-wide standard, fulfilled through clear roles, transparent practices and consistent oversight. By institutionalizing these principles, WFP fosters a culture of integrity, continuous improvement and trust, achieving measurable results responsibly and maintaining stakeholder confidence.
3. The WFP accountability and oversight framework aims to
  - **enhance transparency and trust**, determining 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**, establishing robust mechanisms for monitoring, evaluation and auditing to ensure compliance with policies and standards.
  - **clarify roles and responsibilities**, defining the obligations of relevant stakeholders in upholding accountability.
  - **enhance governance**, strengthening 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.

### Definitions

4. **Accountability** as defined and endorsed by the General Assembly of the United Nations in resolution 64/259<sup>1</sup> 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 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."

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<sup>1</sup> United Nations. 2010. *Resolution adopted by the General Assembly on 29 March 2010 (A/RES/64/259) – Towards an accountability system in the United Nations Secretariat.*

5. **Governance** refers to the action of steering or directing an organization.<sup>2</sup> It encompasses oversight as a critical activity for ensuring 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.
6. **Oversight** refers to the process of supervision, monitoring, evaluation and reporting that drives continuous improvement and ensures organizational, financial, operational and ethical accountability; the effectiveness of internal controls; and the prevention of fraud and malpractice. Oversight activities within WFP promote assurance, integrity and transparency and reinforce the accountabilities and internal controls established by governing bodies and the Executive Director to the people WFP serves. 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 efficient, effective and focused on results, with feedback on programmatic achievements contributing to the achievement of the organization's goals; and
  - the employees and all other officials of the organization adhere to the highest standards of professionalism, integrity and ethics.
7. Oversight is grounded in the decisions of the 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<sup>3</sup> and encompasses external, independent and management oversight.<sup>4</sup>

### **Implementing accountability at WFP**

8. Accountability applies to WFP as an organization and to each employee individually. Functions and offices must define specific accountabilities unique to their objectives, ensuring alignment with this framework. These accountabilities must be clearly reflected in relevant policies and normative instruments such as delegations of authority, circulars and decision memoranda to ensure coherence and enforceability. Such clarity ensures that every employee understands their role and responsibility, takes ownership of results, and contributes to a transparent and responsible organizational culture. The implementation of this framework will be anchored in existing systems, processes and reporting mechanisms across WFP. It remains adaptive, backed by cross-functional coordination and internal assurance processes. Key implementation measures include the following:

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<sup>2</sup> 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).

<sup>3</sup> The Executive Board is subject to the general authority of the ECOSOC and the FAO Council ([Article VI](#) of the General Regulations and General Rules).

<sup>4</sup> As defined in the Joint Inspection Unit's *Review of accountability frameworks in the United Nations system organizations* (JIU/REP/2023/3).

Fostering a culture of accountability	Leaders and managers must model accountability through fair, objective and transparent decision-making, promoting trust and ethical conduct by embodying the WFP leadership framework. <sup>5</sup> Sharing information, decisions and results openly creates psychological safety and encourages staff to raise concerns without fear of retaliation.
Setting measurable goals and objectives	Measurable goals and objectives must be embedded in strategies, programmes and country strategic plans (CSPs) and clearly aligned with the organizational priorities in WFP's strategic plan. Progress must be assessed using key performance indicators (KPIs) aligned with WFP's corporate results framework and annual performance planning targets.
Accountability for results	An effective accountability framework requires a combination of single accountability and mutual accountability. Individual accountability requires roles and responsibilities to be clearly established at all levels and embedded in relevant normative documents, thereby ensuring that individuals are answerable for decisions, activities and results, with appropriate segregation of duties and structural clarity. Mutual accountability emphasizes interdependent roles, shared deliverables and collective goals, supported by joint planning, coordination and mechanisms, and shared KPIs. Inter-agency platforms, such as United Nations country teams and humanitarian coordination structures, should be leveraged to align WFP's work with system-wide goals and ensure coherent, effective delivery.
Implementing effective oversight and reporting mechanisms	Oversight systems must be used to track performance, risks and results through field monitoring, management oversight activities, independent audits and evaluations. Follow-up should be timely and delineated, with digital tools used to gather evidence, highlight trends and identify gaps. Regular discussions of performance and the integration of reporting into management routines ensure that managers provide oversight and actively use monitoring, reporting outputs and evidence to drive improvement and make informed decisions.
Providing tools, resources and training	Employees must be equipped with the necessary knowledge and skills to fulfil their responsibilities. Regular learning opportunities enhance understanding of accountability processes and ethical standards and strengthen both individual and organizational accountability.
Enforcing consequences and providing rewards	Accountability at the team, employee and organizational levels must be reinforced through both recognition and consequences. Strong performance can be rewarded with performance-based incentives and career development opportunities, while accountability failures must be addressed through timely corrective action, such as additional training, coaching, close monitoring of performance improvement plans or process improvements. Serious misconduct, including sexual exploitation and abuse (SEA), fraud or corruption, must trigger proportionate disciplinary measures to uphold organizational standards. Effective performance management through open communication, early issue identification and timely action, accessible support mechanisms, <sup>6</sup> fair investigations of misconduct, and transparent reporting such as WFP's annual disciplinary reports reinforce standards of conduct and accountability.

<sup>5</sup> The WFP leadership framework establishes common standards of behaviour that guide WFP employees in how to work together to fulfil the organization's mandate. It is a key enabler of the people policy, integrating and embedding WFP values and helping to improve WFP culture. The framework guides all people processes, from talent acquisition, performance management and career management to learning and development.

<sup>6</sup> Support mechanisms are available through managers; human resource officers, including the performance management helpdesk; the Office of the Ombudsperson and Mediation Services; the Ethics Office; and the Protection from Sexual Exploitation and Abuse Unit.

Encouraging feedback and continuous improvement	Accessible feedback channels for employees and other stakeholders must be created and used to capture lessons, address gaps and strengthen systems. Knowledge management processes that capture data, research and insights to inform policy and practice promote a continuous feedback culture that enhances WFP's ability to meet the changing needs of its employees and the communities it serves.
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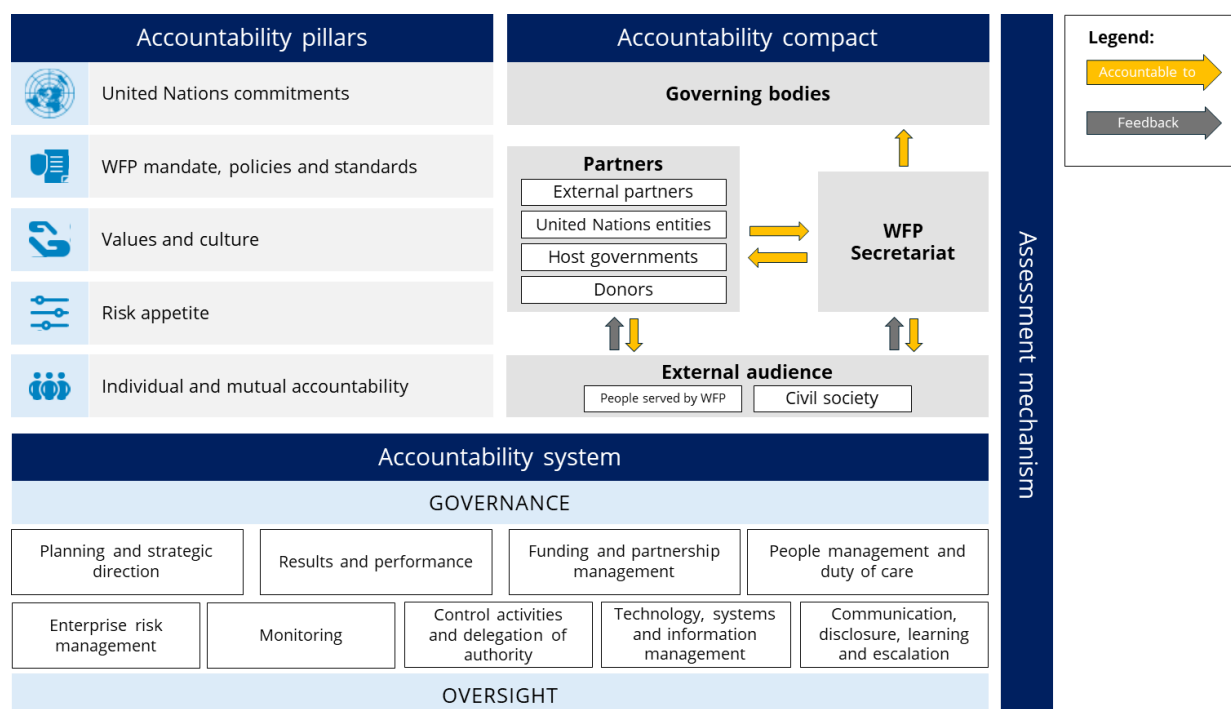
## WFP accountability framework

9. The WFP accountability framework serves as the foundation for accountability across the organization. It is owned by the Executive Director, formally approved by the Board and publicly available on the Board's website.
10. Aligned with the Joint Inspection Unit of the United Nations system (JIU) reference framework for accountability,<sup>7</sup> the WFP accountability framework consolidates essential accountability elements in a systematic and coherent structure. This effort eliminates the need to refer to various sources,<sup>8</sup> ensuring clarity, accessibility and a unified understanding of the framework's components throughout WFP.
11. This document provides a more comprehensive and cohesive approach to accountability by bringing together **four core components**:
  - the accountability pillars;
  - the accountability compact;
  - the accountability system; and
  - the accountability assessment mechanism.
12. These four components are outlined below and illustrated in the WFP accountability framework diagram (see figure 1), which maps WFP's approach to accountability, governance, oversight. References to existing Board-approved policies in this framework are intended to acknowledge their applicability and relevance. As these policies are updated or replaced, the provisions of the updated versions shall apply, and this framework will remain valid without requiring amendment to reflect such updates. Furthermore, references in this framework to the current internal accountability or oversight mechanisms within the WFP Secretariat or normative instruments issued by the Executive Director or her delegates are included for the purposes of transparency and comprehensiveness. These mechanisms and instruments fall under the authority of the Executive Director and may be updated, adjusted or replaced from time to time as necessary to ensure the effective functioning of WFP. The Board's approval of this framework does not supersede or limit the Executive Director's authority to manage and revise internal Secretariat mechanisms and instruments as appropriate.

<sup>7</sup> United Nations. 2023. *Review of accountability frameworks in the United Nations system organizations* (JIU/REP/2023/3).

<sup>8</sup> *Ibid*, paragraph 22.

**Figure 1: WFP accountability framework**



**Component 1: WFP accountability pillars**

13. WFP’s accountability framework rests on a **set of pillars** that define how accountability is understood, operationalized and maintained across WFP. These pillars combine behavioural and cultural enablers with the formal policies, systems and standards that define what WFP is accountable for and to whom. By integrating pillars into this framework, WFP ensures that accountability is both embedded in practice and reinforced through structural mechanisms for assigning, monitoring and enforcing responsibilities.
14. The WFP accountability framework is guided by the following **core pillars of accountability**:

**Figure 2: WFP accountability pillars**



15. **United Nations commitments:** these encompass the system-wide principles, mandates and normative standards that guide the conduct, performance and oversight of WFP. The commitments reflect the collective values and obligations adopted by the United Nations system to promote transparency, integrity and alignment with global standards, and they serve as a reference point for implementing an effective accountability system
16. **WFP mandate, policies and standards:** WFP's mandate is set out in the WFP General Regulations and Rules,<sup>9</sup> which establish WFP as an organization and outline its rules of governance including general regulations, general rules, financial regulations and rules of procedure of the Executive Board. This pillar concerns accountability in relation to the organization's core mission, strategic objectives, policies,<sup>10</sup> standards and operational scope. It ensures that all activities, decisions and oversight mechanisms are directly aligned with WFP's purpose, policies and standards.
17. **Values and culture:** these act as a foundation for ethical behaviour and integrity in all operations and reinforce accountability through WFP's efforts to model leadership<sup>11</sup> and uphold the highest standards of ethical values and code of conduct,<sup>12</sup> while fostering a culture of accountability, transparency and duty of care.<sup>13</sup> This includes aspects such as compliance and legal adherence, privacy, whistleblower protection and zero tolerance for inaction on SEA.<sup>14</sup> WFP is highly risk averse towards fraud and corruption<sup>15</sup> and has zero tolerance for inaction in the face of such misconduct.
18. **Risk appetite:** WFP's risk appetite<sup>16</sup> reflects its overarching approach to risk management, emphasizing its dedication to identifying, measuring, managing and monitoring risks while striving to assist people vulnerable to food insecurity and malnutrition, all while protecting its resources. WFP's mission to eliminate hunger requires it to take risks and operate 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.
19. **Individual and mutual accountability:** the accountability framework is built on the principles of individual and mutual accountability. Individual accountability refers to the obligation of managers and employees to act within their delegated authority, using resources and tools efficiently and in accordance with WFP's regulatory framework. Managers are responsible for providing adequate support for employees, while employees are accountable for delivering on their roles with integrity and effectiveness. Mutual accountability extends beyond internal dynamics to encompass the shared responsibility between WFP and its external stakeholders. It involves mutual commitments: donors are accountable for providing aid in ways that support national development strategies, while recipient countries and cooperating partners are responsible for using assistance and other resources transparently and effectively. This mutual accountability promotes trust and ensures that all actors contribute to achieving development outcomes. To put these principles into practice, WFP operates with a clear chain of responsibility, which flows from

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<sup>9</sup> WFP. 2025. *General Regulations, General Rules, Financial Regulations, Rules of Procedure of the Executive Board*.

<sup>10</sup> All policies are approved by the Board, disseminated through Executive Director circulars and presented annually in the policy compendium, which includes an overview of progress made in implementing individual policies, challenges encountered and relevant evaluation findings.

<sup>11</sup> WFP. 2023. *WFP Leadership Framework: Our behaviour matters*.

<sup>12</sup> WFP. 2022. Executive Director's circular, *WFP Code of Conduct* (OED2022/014).

<sup>13</sup> WFP. 2024. Executive Director's circular, *Duty of Care Accountability and Governance Framework* (OED2024/010).

<sup>14</sup> WFP. 2023. Executive Director's circular, *Protection from Sexual Exploitation and Sexual Abuse (PSEA)* (OED2023/011).

<sup>15</sup> WFP. 2021. Executive Director's circular, *WFP Anti-Fraud and Anti-Corruption Policy and Related Guidance* (OED2021/012).

<sup>16</sup> "Risk appetite statements" (WFP/EB.2/2018/5-C/2).

the General Assembly of the United Nations and the Conference of FAO<sup>17</sup> to the Board, the Executive Director, global headquarters and country offices, ultimately arriving at individual employees. Accountability is applied at multiple levels.

- At the organizational level, WFP is accountable to the Board for delivering on its strategic commitments.
- Programmatic accountability focuses on the results of the strategic plan and WFP's partnerships, ensuring that they meet agreed goals and benefit the people that the organization serves.
- Corporate accountability addresses WFP's internal management, including performance planning, budgeting using a results-based approach, and the efficient use of resources.
- At the individual level, accountability lies in upholding WFP's values and working to meet performance goals.
- Inter-agency accountability ensures coordinated contributions to shared outcomes at the country and global headquarters levels.

20. For more details on each pillar, please refer to annex I.

### **Component 2: Accountability compact**

21. The **accountability compact** identifies all relevant stakeholders of WFP and clarifies who is accountable to whom and why, recognizing that some forms of accountability may originate from WFP's decisions and may not be rooted in legally binding obligations.
22. The accountability compact supports the achievement of three objectives – implementation of WFP's mandate, 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 implement its mandate effectively, WFP strives to achieve its intended outcomes, emphasizing the broader impact of its activities rather than focusing solely on output. Through 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 mandate, objectives and ethical standards. Efficient resource management is also 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 implements sustainable operations that respect both internal and external assets, maximizing value and minimizing loss. Lastly, ethical behaviour forms the cornerstone of operational integrity and is part of the pillars of this framework.
23. WFP's operating model, which collectively includes global headquarters and country offices, is designed to ensure accountability, responsiveness and seamless collaboration at every level of the organization, empowering country offices to carry out their central role in implementing WFP's mandate. The **management accountability framework**<sup>18</sup> provides a clear, cohesive approach to accountability, authority, performance and results for all WFP operations, contributing to this overarching accountability and oversight framework.

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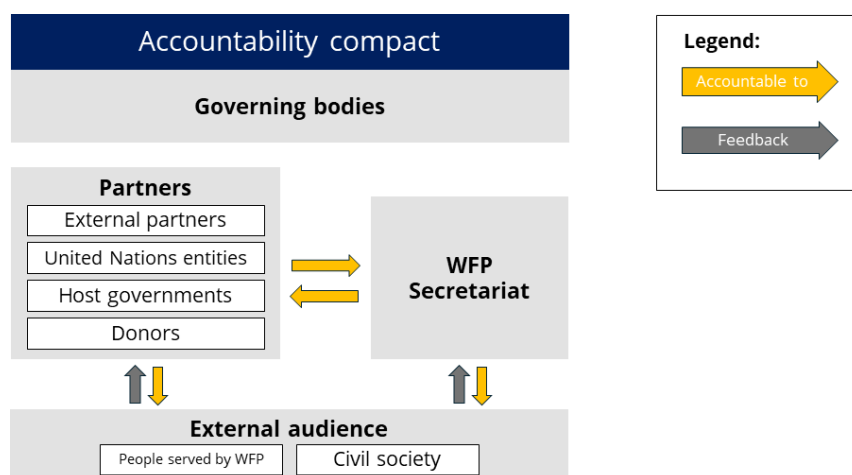
<sup>17</sup> As established in the WFP *General Regulations, General Rules, Financial Regulations, Rules of Procedure of the Executive Board*.

<sup>18</sup> WFP. 2025. *WFP Management Accountability Framework (MAF)*.



24. The accountability compact delineates high-level accountabilities, clearly outlining roles and responsibilities within WFP to ensure unambiguous authority, responsibility and accountability (see figure 3 below). The key actors in the accountability chain are the **governing bodies, the WFP Secretariat, partners and the external audience**.

**Figure 3: WFP accountability compact**



25. In accordance with the WFP General Regulations and Rules,<sup>19</sup> WFP is primarily accountable to **three governing bodies**: the Board and two “parent” organizations – the General Assembly of the United Nations, through ECOSOC in New York, and the FAO Conference, through the FAO Council in Rome. These bodies oversee WFP’s work, provide strategic guidance for the achievement of its objectives and entrust WFP with the resources and authority to implement its mandate. They also oversee how well WFP uses its resources and authority, including WFP’s ability to achieve its mission (see annex II).
26. The **WFP Secretariat**, led by the Executive Director, is accountable to the WFP governing bodies and consists of global headquarters and country offices. Its accountability is reinforced by internal control systems, independent oversight and performance management.
27. WFP Secretariat governance is critical to ensuring cohesive leadership, strategic alignment and accountability throughout WFP and is responsible for setting strategic direction at the highest level of WFP, consistent with WFP’s mandate and directions given by the Board and the Executive Director.
- The **Executive Director**, as per the WFP General Regulations and Rules,<sup>20</sup> is ultimately accountable for financial management, operational strategy, compliance and organizational performance. This includes preparing strategic plans, overseeing budgets, implementing internal controls and certifying financial statements.<sup>21</sup>

<sup>19</sup> WFP. 2025. *General Regulations, General Rules, Financial Regulations, Rules of Procedure of the Executive Board*.

<sup>20</sup> *Ibid.*

<sup>21</sup> 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).

- **Global headquarters** are accountable to the Executive Director for shaping global strategies and frameworks, while providing technical and operational support to the field.
  - Acting as representatives of the Executive Director, **country directors** oversee and coordinate WFP's operations within their respective countries.
28. **Accountability to and from partners** is essential to WFP's collaborative approach, ensuring that all parties uphold shared standards, deliver results efficiently and remain answerable for the ethical and effective use of resources in support of WFP's mandate. In line with WFP's commitment to localization, this accountability extends to strengthening the leadership, capacity and participation of national and local actors, including host governments and local partners, in the design, delivery and oversight of assistance. WFP advances localization by empowering local and national non-state actors, complementing government leadership and fostering shared decision-making in humanitarian action. It emphasizes direct and flexible funding, amplifying local voices and adapting partnerships with national authorities, other United Nations entities, non-governmental organizations (NGOs), civil society and the private sector to propose sustainable, locally led solutions.
- **External partners**, NGOs, civil society organizations and other cooperating partners are accountable to WFP for implementing activities effectively, in line with WFP's strategic priorities, policies and ethical standards. This includes transparent resource use, timely assistance, accurate reporting and the safeguarding of beneficiaries from harm, including protection from SEA. Partners also contribute to continuous improvement through capacity strengthening and lesson sharing. Accountability of external partners, particularly NGOs, is defined in field-level agreements, which constitute the main framework governing all NGO partnerships through which WFP resources are managed or activities implemented on WFP's behalf. Vendors – such as companies, suppliers or contractors – supply goods, works or services to WFP in accordance with applicable rules and regulations and are accountable for their compliance with the provisions stated in the WFP Framework for Vendor Sanctions.<sup>22</sup>
  - **United Nations entities** are important partners for WFP, including FAO, the International Fund for Agricultural Development (IFAD), the United Nations Children's Fund (UNICEF), the Office of the United Nations High Commissioner for Refugees (UNHCR) and United Nations coordination offices. FAO offers expertise in agri-food systems and is updating its strategic framework. IFAD focuses on small-scale agriculture and rural development. WFP collaborates with UNHCR on refugee support and with UNICEF on nutrition and education initiatives. At the country level, WFP actively contributes to the work of United Nations teams and joint humanitarian efforts. To maintain United Nations system policy coherence, WFP supports the cohesion and effectiveness of United Nations country teams (UNCTs), 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, positioning WFP's initiatives within the framework of United Nations system-wide efforts and supporting resident coordinators and UNCTs in implementing United Nations policies.

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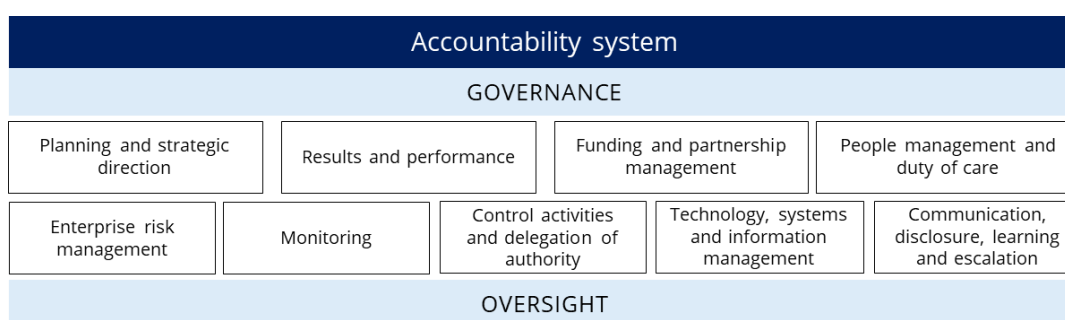
<sup>22</sup> WFP. 2020. [WFP Framework for Vendor Sanctions](#).

- **Host governments** facilitate 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 that assistance reaches vulnerable people.<sup>23</sup> In many cases, host governments also act as donors, providing financial or in-kind contributions that strengthen national response capacities and jointly advance shared humanitarian development objectives.
  - **Donors** include public, private and multilateral partners that provide 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. WFP, in turn, maintains accountability to these partners through transparent reporting, regular updates on results and resource use, and open engagement in policy and operational dialogue.
29. Accountabilities also flow to the **people WFP serves and civil society**: their feedback informs programme design and delivery, strengthens trust and drives improvement to ensure people-centred outcomes.

### Component 3: Accountability system

30. The purpose of the accountability framework is to enhance WFP's capacity to fulfil its accountability compact. If it does not, responsible parties will be held accountable, and systems will be refined to ensure future success. WFP's accountability system (shown in figure 4) encompasses elements and benchmarks that contribute to the fulfilment of the accountability compact through self-assessments, management oversight, feedback from stakeholders and independent oversight.

**Figure 4: WFP accountability system**



31. Means of adjusting implementation include impact mitigation, system improvements and actions that ensure both organizational and individual accountability. Support, assessment and inputs by governing bodies also play a crucial role across these areas. The accountability system consists of the elements listed below.
- **Governance and oversight** are interdependent elements of WFP's accountability system.
    - Governance provides the strategic foundation and decision-making structures.

<sup>23</sup> Article X of the General Regulations and General Rules.

- Oversight mechanisms ensure that decisions are implemented and monitored effectively and that implementation is continuously improved.
- WFP's integrated governance structure and oversight framework<sup>24</sup> ensures that its operations remain accountable, transparent and aligned with its mandate. The complementary roles of the Board, internal and external oversight bodies, and management functions uphold a system of checks and balances essential for the responsible stewardship of resources and the achievement of results. Together, these elements enable WFP to make informed decisions, manage risks effectively and align its operations with its strategic goals and stakeholder expectations, fulfilling its mandate with transparency, accountability and impact.
- **Planning and strategic direction:** The Executive Director is accountable for providing organizational vision and direction after consulting with the Board. The vision is implemented through the WFP strategic plan<sup>25</sup> and its associated corporate results framework (CRF).<sup>26</sup> CSPs are developed from the strategic plan and CRF, while ensuring alignment with the United Nations sustainable development cooperation frameworks to ensure coherence with United Nations-wide planning and accountability commitments at the country level. The Secretariat, reporting to the Executive Director, focuses on strategic and management issues and how they are operationalized at the field level with a view to ensuring coherent execution of WFP's mandate and strategy.
- The **results and performance** element refers to WFP's responsibility to meet performance targets for its programming and the management results set forth in the CRF, along with the plans, targets and resources detailed in the management plan. To gauge progress towards its objectives, WFP relies on results-based budgeting, financial reporting standards and performance reporting practices. Progress is also tracked and assured through internal and external oversight mechanisms, including performance and progress reporting, internal and external audit, evaluations and JIU reporting, all of which review and report on recommendations and their implementation.<sup>27</sup>
- **Funding and partnership management** involves strengthening collaboration and synergies for effective partnerships, engaging in clear communication<sup>28</sup> and transparent reporting, and establishing effective feedback and response mechanisms with stakeholders, including host governments; public, private and multilateral partners; civil society; and other United Nations entities. Funding is another mechanism for strengthening accountability. The Executive Director oversees the stewardship of voluntary contributions from a diverse range of actors, ensuring that resources are managed responsibly. The funding compact reinforces accountability by promoting predictable, flexible and high-quality multi-year funding for United Nations development activities, with WFP engaging with stakeholders and actively advocating stronger resourcing that supports sustainable impact.

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<sup>24</sup> Refer to paragraphs 36-75 for details of WFP's governance structure and oversight framework.

<sup>25</sup> "WFP strategic plan (2022-2025)" (WFP/EB.2/2021/4-A/1/Rev.2).

<sup>26</sup> "WFP revised corporate results framework (2022-2025)" (WFP/EB.2/2024/4-D).

<sup>27</sup> These include the "Annual performance report for 2023" (WFP/EB.A/2024/4-A/Rev.1), the 2023 annual country reports, "Audited annual accounts, 2023" (WFP/EB.A/2024/6-A/1), internal audit reports, external audit reports, evaluation reports and, where applicable, related management responses.

<sup>28</sup> WFP. 2022. *Communications, Advocacy & Marketing Strategy*.

- **People management and duty of care** reflects management's commitment to promoting employee development and supporting professional growth while striving to create an optimal work environment.<sup>29</sup> This element also reinforces accountability and trust at all levels through a focus on team performance, clarity on roles and responsibilities, and improved performance assessment. The people policy<sup>30</sup> establishes a 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 care reinforces organizational accountability, operational efficiency and commitment to delivering on WFP's mandate, even in the most challenging settings. The duty of care accountability and governance framework<sup>31</sup> 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.
- **Enterprise risk management (ERM)** directly influences all components of WFP's accountability framework by identifying and managing risks,<sup>32</sup> maintaining risk profiles<sup>33</sup> and developing and tracking management responses drawn from oversight activities<sup>34</sup> across the organization. As a highly integrated, cross-functional and collaborative process, ERM provides a holistic view of risks and opportunities, ensuring that risk management is embedded in decision-making and aligned with WFP's risk appetite statement.<sup>35</sup>
- **Control activities and delegation of authority** includes the internal control framework<sup>36</sup> that allows WFP to manage risks at all levels. WFP management also establishes quality assurance processes in programmatic and operational matters, ensures the proper delegation of authority and integrates risk into planning, partnerships and implementation.
- **Monitoring** refers to the collection and analysis of data relating to the performance of operations, the effectiveness of internal controls, and compliance with policies, procedures and regulatory requirements. It aims to inform operational decision-making, including the design of processes and activities. Monitoring can be of many different natures.
  - **Programme performance monitoring**<sup>37</sup> includes three types of monitoring – process, output and outcome – and involves the systematic collection of performance data to assess through evidence the progress towards and achievement of programme objectives against targets and to identify implementation issues. The use of comprehensive, timely and high-quality monitoring information<sup>38</sup> facilitates programmatic decision-making, operational

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<sup>29</sup> WFP. 2024. Executive Director's circular, *Duty of Care Accountability and Governance Framework* (OED2024/010).

<sup>30</sup> "WFP people policy" (WFP/EB.A/2021/5-A).

<sup>31</sup> WFP. 2024. Executive Director's circular, *Duty of Care Accountability and Governance Framework* (OED2024/010).

<sup>32</sup> WFP. 2024. *Corporate Risk Register December 2024*; and "Management review of significant risk and control issues, 2023" (WFP/EB.A/2024/6-E/1).

<sup>33</sup> "2018 enterprise risk management policy" (WFP/EB.2/2018/5-C).

<sup>34</sup> WFP. 2025. *External Oversight Recommendation Dashboards*.

<sup>35</sup> "Risk appetite statements" (WFP/EB.2/2018/5-C/2).

<sup>36</sup> WFP. 2015. Executive Director's circular, *Internal Control Framework* (OED2015/016).

<sup>37</sup> WFP. 2024. *WFP's Monitoring Function – Strategic Roadmap 2024–2025*.

<sup>38</sup> WFP. 2024. *Minimum Monitoring Requirements Overview For field operations*.

adjustments, accountability to affected people, 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.

- **Controls and compliance monitoring** refers to the continuous review of internal controls and activities embedded in day-to-day operations to ensure they are working as intended and comply with applicable policies, procedures and normative guidance.
- **Technology, systems and information management** enable WFP to consolidate data, ensure transparency, support evidence-based oversight and strengthen monitoring, reporting and learning across all levels of the organization. WFP's information and technology strategy<sup>39</sup> enhances organizational performance through the use of digital tools, evidence and innovation. The global data strategy<sup>40</sup> governs the use of WFP data and information technology systems in creating and implementing modern solutions to hunger for people in need, while the personal data protection and privacy framework<sup>41</sup> safeguards personal data, aligned with human rights and the principle of "do no harm".
- **Communication, disclosure, learning and escalation** include efforts to foster an environment in which ending hunger, malnutrition and food insecurity is a global priority supported with resources and political commitment. WFP's directive on information disclosure<sup>42</sup> and related policies, such as on the disclosure of oversight reports<sup>43</sup> and the evaluation policy,<sup>44</sup> promote transparency and accountability by making WFP's operational information publicly accessible, except for certain confidential reporting available only to permanent representations accredited to WFP. Furthermore, WFP's internal knowledge management strategy aims to bring local, regional and global expertise to 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 employees' skills and knowledge. WFP's escalation mechanisms allow risks, incidents and accountability concerns to move from the country level to global headquarters for timely action by senior management.

#### Component 4: Assessment mechanism

32. 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 achievement of all the objectives of the accountability compact, while *efficiency* focuses on the resources used in implementing the framework. The purpose of these assessments is to ensure that accountability mechanisms are fit-for-purpose, timely and not overly burdensome while still delivering value.

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<sup>39</sup> WFP. 2023. *WFP Information & Technology Strategy 2023–2026*.

<sup>40</sup> WFP. 2024. *WFP Global Data Strategy 2024–2026*.

<sup>41</sup> WFP. 2024. Executive Director's circular, *Personal Data Protection and Privacy Framework* (OED2024/002).

<sup>42</sup> WFP. 2010. *WFP Directive on Information Disclosure*.

<sup>43</sup> "Revised policy for the disclosure of oversight reports issued by the Office of the Inspector General" (WFP/EB.A/2021/5-C/1).

<sup>44</sup> "WFP evaluation policy 2022" (WFP/EB.1/2022/4-C).

33. WFP primarily measures the effectiveness and efficiency of its accountability framework through the CRF,<sup>45</sup> which defines what WFP will achieve in implementing the strategic plan<sup>46</sup> (programmatic results) and the management results that will support implementation. KPIs and related output of management results are developed by management and endorsed by the Board. Management results are planned and reported on each year. WFP uses a results-based approach to managing its operations, combining top-down planning with bottom-up budgeting. This allows organizational units to devise accurate budgets to respond more effectively to financial constraints and changing operational demands.
34. The annual performance report provides a corporate picture of progress towards WFP's objectives and the use of resources. The report includes a section dedicated to management performance and describes the extent to which management results and related KPI targets have been achieved and how they impact WFP's overall performance. The annual performance report is approved by the Board at its annual session of the year following the reporting period.
35. The results of other oversight activities (see the following section) may also provide insight into the effectiveness or efficiency of the various elements of the accountability system:
  - **Internal and external oversight reports:** The independent audits, inspections and investigations conducted by the Office of the Inspector General and the evaluations conducted by the Office of Evaluation 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 Office of the Inspector General. Similarly, the workplan of the Office of Evaluation, governed by the evaluation policy, ensures that all evaluations have both accountability and learning elements. These third-line oversight offices coordinate their workplans to ensure complementarity and minimize duplication with due respect for their different mandates. The third-line oversight offices also collaborate with the External Auditor in planning of oversight activities to ensure a coherent and efficient approach. This complementary oversight approach strengthens WFP's overall ability to monitor, learn from and improve its accountability in a coherent and risk informed manner (see the following section of this framework).
  - **Evidence-based assessment exercises:** The statement on internal control is informed by the management review of significant risks and control issues, which is itself supported by verifiable, evidence-based assessments. These assessments are derived from a combination of independent oversight, management oversight and the Executive Director's assurance exercise, which is a self-assessment. Together, these elements ensure a comprehensive assessment of the organization's internal controls.

## WFP governance structure and oversight framework

36. Governance and oversight are distinct yet interconnected roles that foster 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. Annex II sets out how governance and oversight have evolved at WFP.

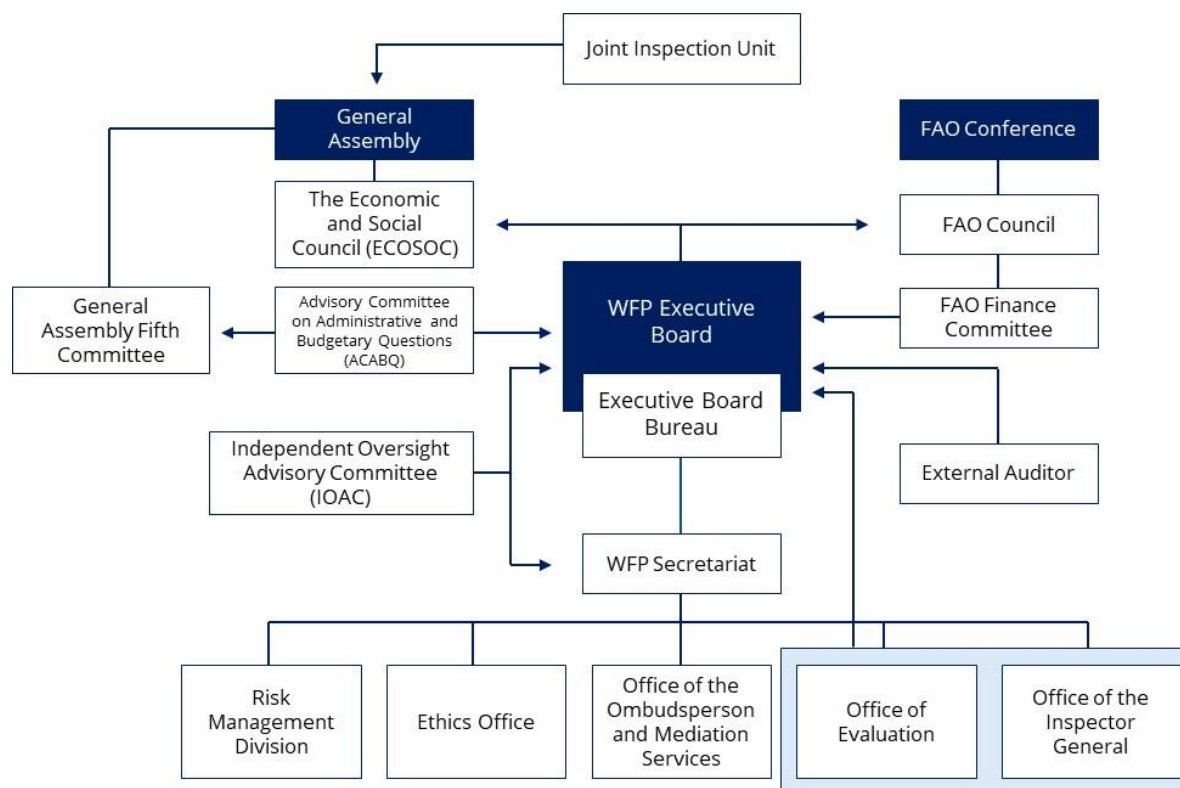
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<sup>45</sup> "WFP revised corporate results framework (2022–2025)" (WFP/EB.2/2024/4-D).

<sup>46</sup> Under WFP General Rule VI.1, the Executive Director is required to submit a strategic plan to the Board for approval every four years for a corresponding period of implementation.

37. WFP's overall governance and oversight architecture is illustrated in figure 5; principal governing and legislative bodies appear in dark blue, noting that both independent oversight entities report to the Board.

**Figure 5: WFP governance and oversight architecture**



### WFP governance structure

38. Governance is defined as the action or manner of steering or directing, and oversight is an important activity in that regard. The Independent Steering Committee on the Comprehensive Review of Governance and Oversight within the United Nations and its funds, programmes and specialized agencies<sup>47</sup> defined the role of governing bodies as setting and maintaining the direction of the entity and ensuring the effective and efficient allocation of resources and the effective monitoring of its management and operations.
39. The four frameworks<sup>48</sup> that guide the Executive Board's work are summarized below (see annex II for background on the four frameworks).
- The **strategic framework** is based on WFP's mission statement<sup>49</sup> and its four-year strategic plan. The plan focuses exclusively on strategic issues framed in the language of results-based management. The plan includes measures for strengthening WFP's capacity and programme outputs and is presented to the Board under strategic matters rather than financial and budgetary matters.

<sup>47</sup> United Nations. 2007. *Resolution adopted by the General Assembly on 22 December 2006 (A/RES/61/245) – Comprehensive review of governance and oversight within the United Nations and its funds, programmes and specialized agencies.*

<sup>48</sup> "Final Report on the Governance Project" (WFP/EB.2/2005/4-C/Rev.1)

<sup>49</sup> 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 document [WFP/EB.A/96/7 \(Part I\)](#).



- The **policy framework** comprises a codified set of policies governing WFP operations and facilitating the implementation of WFP's strategic plan. This is summarized in an annual policy compendium that ensures that WFP policies are timely, relevant and fit for purpose. As part of its commitment to the accountability compact, WFP ensures an inclusive and consultative policy formulation process that involves internal stakeholders, external stakeholders and partners including the Executive Board, and the people WFP serves.
  - The **oversight framework** covers the delegation of responsibility to the Executive Director for managing WFP within the strategic and policy frameworks.
  - Under the **accountability framework**, 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 legislative 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 annual country reports following the Integrated Road Map<sup>50</sup> (previously called "standard project reports").
40. 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 the Executive Director. Oversight reporting at WFP seeks to achieve the following:
- provide the Secretariat, the Board and other 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 and global levels; and
  - promote transparency and trust by communicating WFP programmes to key stakeholders such as public, private and multilateral partners and other external parties.

#### ***Overview of WFP governing bodies and associated reporting arrangements***

41. 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 table and illustrated in figure 6.

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<sup>50</sup> "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).

<b>TABLE 1: OVERVIEW OF WFP'S GOVERNING BODIES</b>		
<b>Governing body</b>	<b>Role</b>	<b>Reporting arrangements</b>
United Nations General Assembly and FAO Conference: highest-level policy-making bodies	Provide overarching policy guidance to WFP. Responsible for approving amendments to WFP's General Regulations. WFP jointly governed by both entities, reflecting its "dual parentage".	The Board shall submit an annual report to ECOSOC and the FAO Council covering the monitoring and implementation of previous policy decisions; policy recommendations; coordination recommendations; and other matters as may be required pursuant to decisions of ECOSOC and the FAO Council. The report comprises the annual performance report, along with the Board decision thereon, and the Board's decisions and recommendations for the year. The reports are publicly available on the Board website.
➤ ECOSOC under the United Nations General Assembly: principal organ under the United Nations Charter for economic and social coordination	Elects 18 out of the 36 members of the Board; central forum for discussing international economic and social issues, and for formulating policy recommendations addressed to Member States and the United Nations system.	
➤ FAO Council under the FAO Conference: executive organ of the FAO Conference	Elects 18 out of the 36 members of the Board; provides policy guidance; acts on behalf of FAO Conference; makes decisions on matters that need not be submitted to the FAO Conference	
➤ The Advisory Committee on Administrative and Budgetary Questions (ACABQ): a subsidiary organ of the General Assembly	Advises the General Assembly on any administrative and budgetary matters referred to it and assists the General Assembly Fifth Committee (Administrative and Budgetary Committee) in its responsibilities.	Submits reports to the Board on the draft Board documents on financial and budgetary matters presented to it, including advice on these matters.
➤ FAO Finance Committee	Assists the FAO Council in exercising control over the financial administration of WFP; one of its functions is to review reports submitted by the WFP Secretariat.	Submits reports to the Board on the draft Board documents on financial and budgetary matters presented to it, including advice on these matters.

<b>TABLE 1: OVERVIEW OF WFP'S GOVERNING BODIES</b>		
<b>Governing body</b>	<b>Role</b>	<b>Reporting arrangements</b>
WFP Executive Board: principal governing body of WFP, comprising 36 Member States, anchored in WFP's "dual parentage"	Provides 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 FAO Council. The Board meets three times a year <sup>51</sup> to address operational matters, policy issues, oversight functions, financial and budgetary matters, annual reports, evaluation reports, organizational and administrative matters, among others. It is jointly established by the United Nations and FAO.	Submits annual performance report and decisions to ECOSOC and FAO Council. Also produces evaluation and financial oversight reports.
➤ 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	Facilitates the effective and efficient functioning of the Board, in particular: the strategic planning of the work of the Board; the preparation and organization of Board meetings; and the promotion of dialogue among Member States.	No separate reporting; supports the Board's reporting and operations.
Independent Oversight Advisory Committee (IOAC): <sup>52</sup> comprises five fully independent external experts advising on governance and oversight. The Board approves the appointment of IOAC members.	Advises the Board and the Executive Director in exercising their governance responsibilities in relation to the effectiveness of WFP's internal controls, risk, financial accounting and financial statements, ethics, audit, evaluation and the internal administration of justice. Meets four times a year, including one field visit.	Submits the committee's findings to the President of the Executive Board and the Executive Director after each meeting, and shall present an annual report, both in writing and in person, for consideration by the Board at its annual session.

### WFP oversight framework

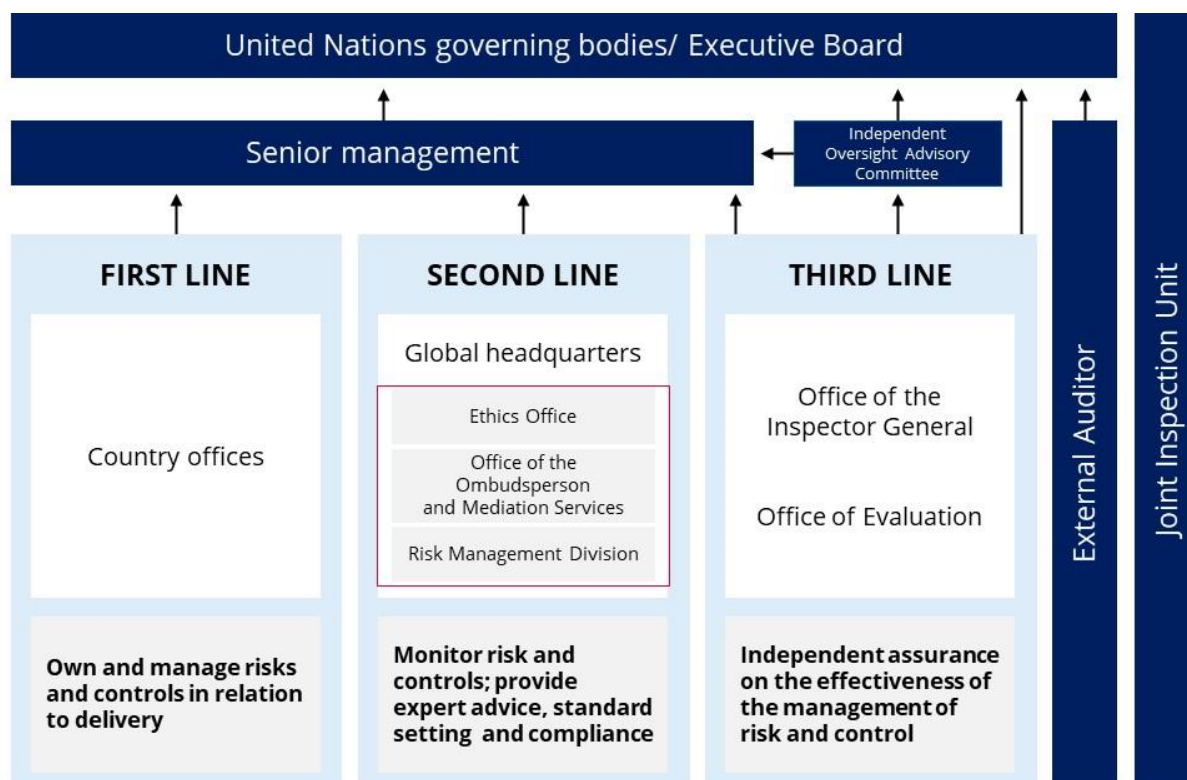
42. Member States have primary responsibility for the oversight of United Nations organizations. They can delegate some oversight authority to organizations' secretariats and external oversight bodies. Oversight activities within WFP promote accountability and transparency and reinforce the accountabilities and internal controls established by governing bodies and the Executive Director.

<sup>51</sup> The Board meets three times a year to focus on strategy and policy (first regular session), oversight and accountability (annual session), and programming and planning (second regular session). From 2025, the first regular session is split between January (for the election of the Bureau) and February (for all other business).

<sup>52</sup> "Revised title and terms of reference of the Audit Committee" (WFP/EB.2/2021/9-A).

43. WFP has adopted the three lines model,<sup>53</sup> whereby assurance roles and responsibilities are distributed among operational management, which owns and manages risk as part of day-to-day work (first line); management and independent functions, which monitor risk and controls and provide expert advice to ensure compliance while serving as standard setters (second line); parties that provide independent assurance to the Board and senior management concerning the efficiency and effectiveness of the management of risk and control, and the impact and sustainability of programmatic results (third line); and external lines providing additional assurance and oversight (such as the External Auditor and JIU). Figure 6 illustrates the model at WFP.

**Figure 6: WFP's three lines model**



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

44. The three lines model provides assurance to decision makers including the Executive Director (first, second, third and external lines) and the Board (second, third and external lines), who have collective responsibility for making key decisions based on insights provided by these three lines, while establishing the organization's objectives, strategies and approach to managing risk related to the achievement of those objectives.
45. 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: in other words, better controls, not more controls.

<sup>53</sup> High-Level Committee on Management endorsed the three lines model as the reference framework for risk management in the United Nations through the adoption of the *Reference Risk Management, Oversight & Accountability Model* as approved by the Finance and Budget Network and outlined in document [CEB/2014/HLCM/14/Rev.1](#) at the committee's 28<sup>th</sup> session in October 2014.

46. In adopting the three lines model, WFP seeks to leverage the principles of the model 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.
47. Examples of positive coordination and interaction across lines include the reformulation of the Oversight and Policy Committee into the Policy Committee and the Risk Committee, aligned with the three lines model to enhance decision-making; the integration of risk management into CSPs; enhanced collaboration between the first and second lines for effective risk management; the integration of evaluation evidence into CSPs and policies; fraud risk assessments; the implementation of the privacy and data protection normative framework throughout WFP with the expert support of the second-line roles; and improved coordination among country offices and global headquarters, and the coordination of the Office of the Inspector General and other third or external line entities for assurance activities.
48. The roles of each actor, and associated reporting arrangements, are described in the subsections below.

#### **First-line roles**

49. 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 primarily the sub-office, area office and country office actors in 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.
50. 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**

51. Management oversight<sup>54</sup> helps to ensure that programmes deliver with quality, assurance, integrity and accountability for maximum impact for the people WFP serves. Holistic, risk-based and forward-looking, it focuses on performance and on ensuring adequate preparedness, mitigating risks and gaps in assurance and identifying operational best practices and opportunities for improvement in order to achieve high standards for programme quality and efficiency. Effective management oversight requires a strong understanding of and close engagement with country operations and must be delivered in a coordinated and constructive fashion across all core processes.
52. Management oversight is carried out by or on behalf of units or departments directly or indirectly reporting to the executive head. In WFP, management oversight is performed by second-line roles, which include management and advisory functions.

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<sup>54</sup> WFP. 2023. Executive Director's circular, [Framework for Management Oversight at WFP](#) (OED2023/007).

53. Carrying out second-line functions includes 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.
54. Country directors also have second-line roles, providing oversight of area offices, sub-offices and partners while ensuring compliance with policies, effective use of resources and delivery of results. Some of these oversight activities are fully integrated into their operational and functional management such as programme planning, supply chain oversight, financial and human resource management, commissioning of decentralized evaluations, and risk control. This embeds accountability directly into day-to-day decision-making and support for field operations.
55. As second-line actors at global headquarters, regional directors drive operational improvements and ensure that oversight efforts align with WFP's strategic priorities. Headquarters functions are accountable for leading and coordinating management oversight within their functions and offering strategic guidance, assurance standards, and advisory support to enhance programme quality and implementation.
56. The Risk Management Division, Office of the Ombudsperson and Mediation Services, and the Ethics Office are fully second line in nature, dedicated to developing and maintaining frameworks, providing advisory support and conducting various oversight activities. In contrast, the other global headquarters function departments and divisions have hybrid roles that encompass both first- and second-line responsibilities. These include issuing policies, offering guidance, setting normative frameworks and performing oversight activities, while simultaneously executing operational duties. This dual-role structure necessitates clear governance to ensure effective risk management, avoid conflicts of interest and minimize duplication of effort.
  - **Risk Management Division** sets policies and oversees corporate-wide risk assessment, the internal control framework and fraud risk assessment and mitigation. Positioned as a second-line management oversight function, the division has three core roles: monitoring, advising and supporting. It plays a key role in establishing a structured approach to management accountability, including by supporting effective delegation of authority processes.
  - **Ethics Office** is mandated to nurture a culture of ethics and accountability and support WFP employees in performing their functions in accordance with the 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 trust in and the credibility of WFP.
  - **Office of the Ombudsperson and Mediation Services** provides informal conflict resolution services. The Ombudsperson also identifies overarching and systemic issues, provides upward feedback and makes recommendations regarding policies, procedures and practices in order to promote positive change within the organization.
57. It is important to view the roles of the first and second lines as interacting rather than separate. These lines have a dynamic relationship, which supports management in achieving organizational objectives.

### **Third-line roles**

58. The third-line roles are provided by dedicated oversight offices. Oversight in the three lines model is organized institutionally through independent internal oversight (the Office of the Inspector General (OIG)<sup>55</sup> and the Office of Evaluation (OEV)); and independent external oversight (External Auditor and the JIU). These bodies provide independent and objective assurance on the effectiveness, efficiency and economy of the WFP internal control framework, including its financial aspects, programmes, governance (policies, processes, procedures), risk management and controls. Their activities include the following:
- taking measures to ensure that all WFP programme activities and organizational units are subject to independent oversight in accordance with professional standards and best practices;
  - communicating the results of independent oversight work to the relevant parties with prescribed regularity, exercising mutual accountability in performing their roles; and
  - identifying action to be taken by management to implement oversight recommendations.

### **Independent internal oversight**

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

### **Office of the Inspector General**

60. OIG, established under Financial Regulation 12.1<sup>56</sup>, reports to both the Board and the Executive Director and is led by the Inspector General. OIG encompasses two independent oversight functions -- internal audit, and inspections and investigations -- and operates under two policies approved by the Board, which may be updated periodically.

#### *OIG Charter*

61. The OIG Charter<sup>57</sup> defines the mission, structure, responsibilities, authority, independence and objectivity of the office. It also sets out OIG's reporting lines, including the Inspector General's tenure and the rules governing appointment, renewal, non-renewal and dismissal. The charter specifies applicable professional standards, reporting and monitoring obligations to the Board, the IOAC, the Executive Director and management, and it outlines procedures for escalating unacceptable levels of residual risk.
62. The charter further establishes management and employee responsibilities regarding cooperation with OIG, reporting matters to it, and implementing agreed actions. Following Board approval, the charter is promulgated through an Executive Director's circular. The charter may be amended through Board decision based on external quality assessments, updates to professional standards or other relevant factors.

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<sup>55</sup> [Office of the Inspector General](#).

<sup>56</sup> "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".

<sup>57</sup> ["Revised Charter of the Office of the Inspector General"](#) (WFP/EB.2/2019/4-B/1).

*Disclosure of oversight reports issued by the Office of the Inspector General*

63. Issued by the Inspector General, the policy for the disclosure of oversight reports defines how oversight reports and memoranda issued by OIG are disclosed. For **internal audit**, through the Office of Internal Audit, the policy covers internal audit reports, advisory reports, consolidated insights, proactive integrity reports, special purpose reviews of contractual engagements, and the annual assurance workplan. For **inspections and investigations**, through the Office of Inspections and Investigations, it covers investigation reports on various forms of misconduct or wrongdoing and management implication letters. For **OIG as a whole**, the policy includes the Inspector General's annual report to the Board and quarterly activity reports.
64. The policy specifies which reports are made public, which are accessible only to Board members through their dedicated website, and which are not disclosed. It authorizes the Inspector General to withhold or redact reports as appropriate and to enter into formal agreements with other organizations for the confidential and reciprocal sharing of oversight reports where there is a common interest or a contractual disclosure requirement. The policy may be amended from time to time with Board approval.

**Office of Evaluation**

65. The Director of Evaluation, appointed by the Executive Director subject to approval by the Board, is a professionally competent evaluator with no conflict of interest. The Director of Evaluation heads an independent evaluation function within the WFP secretariat, combining administrative reporting to the Executive Director and accountability to the Board. The evaluation function is based on the United Nations Evaluation Group evaluation principles of independence, credibility and utility,<sup>58</sup> and it is governed by the WFP evaluation policy, of which the latest iteration was endorsed by the Board in 2025. The updated policy reaffirms WFP's commitment to benefiting fully from evaluation in its performance management, accountability and learning systems and to complying with United Nations evaluation principles, norms and standards.
66. The policy is accompanied by the corporate evaluation strategy, which describes all the elements and workstreams necessary for the phased implementation of the evaluation policy, as well as an updated evaluation charter, which sets out the institutional arrangements and associated authorities for the operationalization of the evaluation policy and of the corporate evaluation strategy. The latter addresses how evaluation findings are integrated into WFP's policies, strategies and programmes.
67. The Director of Evaluation is responsible for leading the implementation of the evaluation policy. Through OEV, the director provides leadership, standard-setting and oversight of WFP's entire evaluation function, comprising centralized evaluations (commissioned and managed by OEV and presented to the Board), demand-led decentralized evaluations (commissioned and managed by country offices and headquarters divisions other than OEV) and impact evaluations (managed by OEV at the request of country offices). OEV has issued guidance on decentralized evaluations, a helpdesk and mandatory quality assurance support at the draft terms of reference, inception report and evaluation report stages. The Director of Evaluation is also accountable for ensuring the quality, credibility and utility of all evaluations.

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<sup>58</sup> United Nations Evaluation Group. 2016. [Norms and Standards for Evaluation](#).



68. As stipulated in the WFP evaluation policy,<sup>59</sup> centralized evaluations are commissioned and managed by OEV and presented to the 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, which are presented to the Board alongside the reports and submits an annual update on the implementation of evaluation recommendations.
- **Annual evaluation report.** The annual evaluation report is prepared by the Director of Evaluation in line with the WFP evaluation policy.<sup>60</sup> The report is the primary instrument for summarizing insights from all the centralized evaluations completed in the respective year,<sup>61</sup> as well as for reporting on the overall performance of WFP's function, measuring progress towards the outcomes set out in the evaluation policy and reporting on evaluation coverage, quality and resourcing. The Secretariat prepares a management response to the annual evaluation report, and the two documents are presented together to the Board.
69. All centralized and decentralized evaluation reports along with their management responses, impact evaluations, the report on the implementation status of recommendations and the annual evaluation report (including the associated management response) are published on WFP's website. Summary reports of centralized evaluations and their management responses are also available on the Board website.

### **Independent External Oversight**

70. 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**

71. 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.

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<sup>59</sup> WFP. 2022. [WFP evaluation policy 2022](#).

<sup>60</sup> *Ibid.*

<sup>61</sup> An evaluation function workplan is provided on an annual basis as an annex to the WFP management plan. The document covers the same three-year period as the management plan. The document is presented and approved at the Board's second regular session.

72. 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.
  - Since 2024, the External Auditor has issued a comprehensive report summarizing the high-level findings contained in management letters stemming from the field audit in addition to insights into cross-cutting issues and statistics on the implementation rate of outstanding recommendations from field audits. The report is presented annually to the Board at its second regular session.
  - The reports of the External Auditor, which include management responses to the recommendations and a report on the implementation status of recommendations, are available to the public on the Board website.

### **Joint Inspection Unit**

73. 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 that 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.
74. In line with Article 11 of the [JIU Statute](#), the JIU issues reports, notes and confidential letters. The JIU also issues management letters, which are issued to the executive heads. Reports contain recommendations and are addressed to executive heads for transmission to the competent legislative organs of the organizations concerned, along with the executive head's comments thereon. 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.<sup>62</sup>
75. The JIU found that WFP is the only participating organization that engages directly with the governing body membership to prepare responses to recommendations sent for action by its legislative body. The WFP Executive Board Bureau established a working group in 2011 composed of the Bureau alternates to consider JIU recommendations for Board action. WFP provides draft Board responses to outstanding recommendations for consideration by the working group. The alternates agree on responses, which are formally endorsed by the Board through its decision on the associated Board document.

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<sup>62</sup> [Joint Inspection Unit of the United Nations system](#).

## Continuous improvement

76. WFP will continuously enhance its core processes, procedures and tools to keep pace with evolving strategies, frameworks and policies, while integrating lessons learned and adopting best practices. The periodic review of the accountability and oversight framework is essential to ensuring that it remains responsive to changing organizational needs and external factors. The JIU recommends a comprehensive review of the framework be conducted at least every five years. However, this does not preclude more frequent evaluations of individual components of the framework, which may require adjustments in response to shifts in organizational priorities, developments within the accountability pillars or emerging risks. In line with this, WFP will adjust the frequency of these reviews to ensure that the framework continues to reflect operational realities and the organization's risk appetite.
77. To support this process, WFP will track progress in strengthening its accountability framework through a maturity model aligned with those used across the United Nations system and guided by the approach recommended by the JIU. This approach applies criteria for each level of maturity and defined at both the component and the system levels. At the component level, evaluation begins with verifying the existence and formalization of each component, as well as the presence and formalization of all associated benchmarks. It also considers the awareness and understanding of these components and benchmarks among all relevant stakeholders. Further criteria include the integration and coherence of each component with others in the framework, the ability to leverage synergies through feedback loops to enhance effectiveness and efficiency, and the individual effectiveness and efficiency of each component. At the system level, the framework is evaluated based on stakeholders' awareness and understanding of it as a complex, dynamic and interrelated system, along with the overall efficiency and effectiveness of the framework as a whole.
78. By providing a structured framework for evaluating the existence, formalization and effectiveness of key components and benchmarks, the model enables stakeholders to identify gaps, streamline practices and foster a culture of continuous improvement. It supports informed decision-making, promotes alignment across departments, and ensures that risk management is both efficient and responsive to the dynamic nature of organizational challenges.

## ANNEX I

### Accountability pillars

#### Pillar 1: United Nations commitments

- **United Nations Charter (1945):**<sup>1</sup> establishes the foundational goals of the United Nations: peace and security, human rights, and global cooperation. WFP supports these by delivering food assistance, building resilience and addressing global hunger and poverty.
- **Standards of conduct for the International Civil Service:**<sup>2</sup> ensure the ethical behaviour, professionalism and integrity of United Nations employees. WFP enforces these through its policies, codes and SEA protection and through its own [code of conduct](#).
- **United Nations supplier code of conduct:**<sup>3</sup> outlines ethical practices, social responsibility and environmental sustainability for suppliers. WFP applies these standards across its procurement process, and it sanctions non-compliance.
- **United Nations privileges and immunities:**<sup>4</sup> facilitate the operational independence of the United Nations. WFP benefits from these legal protections to function globally.
- **Food Assistance Convention:**<sup>5</sup> guides the coordinated and dignified delivery of food in emergency and non-emergency settings. WFP adheres to these principles to enhance its response and foster long-term food security.
- **Funding Compact:**<sup>6</sup> ensures predictable and flexible funding for United Nations development activities. WFP advocates high-quality, multi-year funding and engages with governments, intergovernmental organizations, other public entities and suitable private sector actors, including corporations, foundations, individuals and non-governmental entities.
- **Addis Ababa Action Agenda:**<sup>7</sup> constitutes a framework for financing sustainable development, emphasizing resource mobilization from various sources. WFP supports direct and indirect mobilization from governments, private sector entities and international institutions, underpinned by transparency and accountability.
- **United Nations Convention Against Corruption:** constitutes a framework for preventing, controlling and combating corruption. WFP's revised anti-fraud and anti-corruption policy<sup>8</sup> is informed by this framework.<sup>9</sup>

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<sup>1</sup> United Nations. 1945. *United Nations Charter*.

<sup>2</sup> United Nations. 2013. *The Standards of Conduct for the International Civil Service*.

<sup>3</sup> United Nations. 2024. *United Nations Supplier Code of Conduct*.

<sup>4</sup> United Nations. 2009. *Convention on the Privileges and Immunities of the United Nations – Convention on the Privileges and Immunities of the Specialized Agencies*.

<sup>5</sup> United Nations. 2012. *Food Assistance Convention*.

<sup>6</sup> United Nations Sustainable Development Group. 2024. *Funding Compact for the United Nations' Support to the Sustainable Development Goals*.

<sup>7</sup> United Nations. 2015. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development*.

<sup>8</sup> "Revised anti-fraud and anti-corruption policy" (WFP/EB.A/2021/5-B/1).

<sup>9</sup> United Nations Office on Drugs and Crime. 2004. *United Nations Convention against Corruption*.

- **Inter-Agency Standing Committee (IASC):** enhances inter-agency coordination and oversees the cluster system for sectoral responses in emergencies. WFP contributes in the areas of food assistance, logistics and telecommunications and has endorsed IASC commitments in relation to accountability to affected people.<sup>10</sup>
- **Quadrennial comprehensive policy review (QCPR):**<sup>11</sup> assesses the effectiveness, efficiency, coherence and impact of United Nations development system operations. WFP integrates QCPR mandates into its strategic plan.
- **United Nations security management system framework of accountability:**<sup>12</sup> ensures that activities are carried out within acceptable security risk levels. WFP adheres to its risk management, decentralization and diversity principles to protect staff and assets.

## Pillar 2: WFP mandate, policies and standards

- **WFP General Regulations and Rules:**<sup>13</sup> establish WFP's governance, including general regulations, rules, financial regulations and procedures.
- **Humanitarian principles:**<sup>14</sup> uphold humanity, neutrality, impartiality and operational independence in humanitarian action.
- **WFP compendium of policies:**<sup>15</sup> contains new policies and updated information on ongoing policies and reflects progress, challenges and evaluation findings related to each policy.
- **Framework for addressing SEA:** establishes zero tolerance for SEA, prioritizing prevention and effective response. WFP's framework for addressing SEA aligns with United Nations and FAO regulations and includes action plans and mandatory annual reporting.
- **Accountability to affected people:** WFP ensures that affected people participate in decisions, receive the necessary information and have access to feedback mechanisms. The WFP protection and accountability policy<sup>16</sup> and its implementation plan<sup>17</sup> reinforce this commitment.

## Pillar 3: Values and culture

- **WFP code of conduct:**<sup>18</sup> defines ethical standards and principles for all employees. Enforces accountability, especially in relation to SEA.
- **WFP core values:**<sup>19</sup> shapes WFP's collective identity and motivates employees. These values are embedded in the WFP leadership framework.

<sup>10</sup> Inter-Agency Standing Committee. 2011. *Accountability to Affected Populations – IASC Commitments*.

<sup>11</sup> United Nations. 2024. *Resolution adopted by the General Assembly on 19 December 2024 (A/RES/79/226) – Quadrennial comprehensive policy review of operational activities for development of the United Nations system*.

<sup>12</sup> United Nations Security Management System. 2011 (revision 2021). *Chapter II – Section A: Framework of Accountability*.

<sup>13</sup> WFP. 2025. *General Regulations, General Rules, Financial Regulations, Rules of Procedure of the Executive Board*.

<sup>14</sup> "Humanitarian Principles" (WFP/EB.A/2004/5-C).

<sup>15</sup> "Compendium of policies relating to the strategic plan" (WFP/EB.2/2023/4-C).

<sup>16</sup> "WFP protection and accountability policy" (WFP/EB.2/2020/4-A/1/Rev.2).

<sup>17</sup> "WFP protection and accountability policy – Implementation plan" (WFP/EB.2/2020/4-A/2).

<sup>18</sup> WFP. 2022. Executive Director's circular, *WFP Code of Conduct* (OED2022/014).

<sup>19</sup> WFP core values.

- **WFP people policy:**<sup>20</sup> focuses on maintaining a diverse, dedicated and high-performing workforce built on merit and shaped by core values.
- **Duty of care accountability and governance framework:**<sup>21</sup> ensures a healthy, safe, secure, inclusive and respectful work environment for employees.

#### **Pillar 4: Risk appetite**

- **Risk management approach:** identifies, measures and manages risks in relation to WFP's efforts to assist people vulnerable to food insecurity and malnutrition.
- **Risk appetite statements:**<sup>22</sup> define WFP's stance on strategic, operational, financial and fiduciary risks.
- **Revised anti-fraud and anti-corruption policy:**<sup>23</sup> identifies, prevents, and addresses fraud and corruption. Reinforces WFP's zero tolerance for inaction towards fraud and corruption across all stakeholders.
- **Organizational resilience management system:**<sup>24</sup> guides decision-making in support of WFP's ability to anticipate, prepare for, respond to and adapt to incremental change and sudden disruption.

#### **Pillar 5: Individual and mutual accountability**

- **Management and accountability framework of the United Nations development and resident coordinator system:**<sup>25</sup> provides a clear framework for management and accountability within UNCTs. WFP aligns its internal mechanisms with the framework to promote unified country-level responses.
- **Mutual accountability mechanisms - accountability, voice and responsiveness:**<sup>26</sup> foundational document explaining mutual accountability as a capacity development strategy, with examples and guidance.
- **"Delivering as One" and the United Nations Development Group standard operating procedures:**<sup>27</sup> provides integrated guidance on programming, leadership, business operations, funding and communications for the United Nations to work and deliver together at the country level.

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<sup>20</sup> "WFP people policy" (WFP/EB.A/2021/5-A).

<sup>21</sup> WFP. 2024. Executive Director's circular, *Duty of Care Accountability and Governance Framework* (OED2024/010).

<sup>22</sup> "Risk appetite statements" (WFP/EB.2/2018/5-C/2).

<sup>23</sup> "Revised anti-fraud and anti-corruption policy" (WFP/EB.A/2021/5-B/1).

<sup>24</sup> WFP. 2021. Executive Director's circular, *WFP organizational resilience management*. (OED2021/013).

<sup>25</sup> United Nations Sustainable Development Group. 2021. *Management and Accountability Framework of the UN Development and Resident Coordinator System*.

<sup>26</sup> United Nations Development Programme. 2006. *Mutual accountability mechanisms: accountability, voice, and responsiveness*.

<sup>27</sup> United Nations Development Operations Coordination Office. 2016. *'Delivering as One' and the UNDG Standard Operating Procedures*.

## ANNEX II

### WFP's continuous progress in enhancing its governance and oversight

1. 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 for 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 it further in 2020 to reflect the updates by the Institute of Internal Auditors to the previous three lines of defence model.
2. The governance framework of WFP builds on the work of the **Executive Board's Governance Group**<sup>1</sup> which was established to strengthen governance at WFP. This group<sup>2</sup> operated with a mandate to enhance the strategic efficiency of the Board while ensuring that WFP's governance structures remained responsive to emerging challenges and opportunities.
3. In decision 2000/EB.3/1, the 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 – were approved alongside a number of other core components of WFP's modern governance.
4. Decision 2000/EB.3/1 also approved the following:
  - the introduction of a strategic plan with results-based objectives;
  - the creation of a policy compendium for the Board that is regularly updated and reviewed;
  - the replacement of the previous programme of work and budget documents with the management plan; and
  - the establishment of an annual performance report.
5. Since the issuance of its oversight framework in 2018, WFP has undertaken numerous initiatives to continuously improve overall accountability, effectiveness and efficiency, thereby supporting governance and oversight. These initiatives include the following:
  - Strengthen the resident coordinator system through staff appointments and coordination mechanisms, ensuring United Nations management and accountability framework implementation.
  - Align CSPs with United Nations sustainable development cooperation frameworks.
  - Maintain the independence of the Ethics Office to foster ethical behaviour, integrity and accountability, introducing mandatory ethics training and redesigning joint training on anti-fraud and anti-corruption and protection from SEA.
  - Ensure that respectful workplace advisors prevent and mitigate workplace issues and conflicts.

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

<sup>2</sup> 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 Board's role in four interlinked frameworks: strategy, policy, oversight and accountability, recommending practices such as results-based management, informal consultations and strategic discussions at its sessions.

- Promote organizational culture and values, upholding ethical standards, accountability, transparency and compliance and providing whistleblower protection.
- Strengthen accountability in relation to duty of care in order to mitigate risks to employees.
- Strengthen ERM tools and processes, establishing a separate risk committee to support risk management (including fraud risk) and the implementation of oversight recommendations.
- Leverage IOAC expertise to ensure effective internal controls, risk management, ethics, audit, evaluation and governance.
- Establish new tools and reporting mechanisms for accountability, including providing the Board with access to oversight reporting dashboards, holding Chief Financial Officer seminars, sharing risk information through external-facing risk registers, and convening regular Executive Board risk management briefings as requested by the Executive Board Working Group on Governance.
- Adhere to new International Public Sector Accounting Standards for financial statements, ensuring compliance and updating policies as needed.



## Acronyms

ACABQ	Advisory Committee on Administrative and Budgetary Questions
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
IASC	Inter-Agency Standing Committee
IFAD	International Fund for Agricultural Development
IOAC	Independent Oversight Advisory Committee
JIU	Joint Inspection Unit of the United Nations system
KPI	key performance indicator
NGO	non-governmental organization
OEV	Office of Evaluation
OIG	Office of the Inspector General
QCPR	quadrennial comprehensive policy review
SEA	sexual exploitation and abuse
UNCT	United Nations country team
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund