



## Executive Board Third Regular Briefing with the Risk Management Division

### Risk Management Division

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24 September 2026

# Agenda

- A. CRO Strategic Update *(includes operational and corporate developments)*
- B. Risk and Controls
- C. Assurance Update
- D. Implementation of Independent Oversight Recommendations

# Agenda



CRO Strategic Update  
*(includes operational and corporate developments)*

# CRO Strategic Update

## OPERATIONAL

- Escalating conflict and humanitarian access constraints
- Risks to strategic global supply routes
- Responding to multiple natural disasters and other evolving emergencies

## CORPORATE

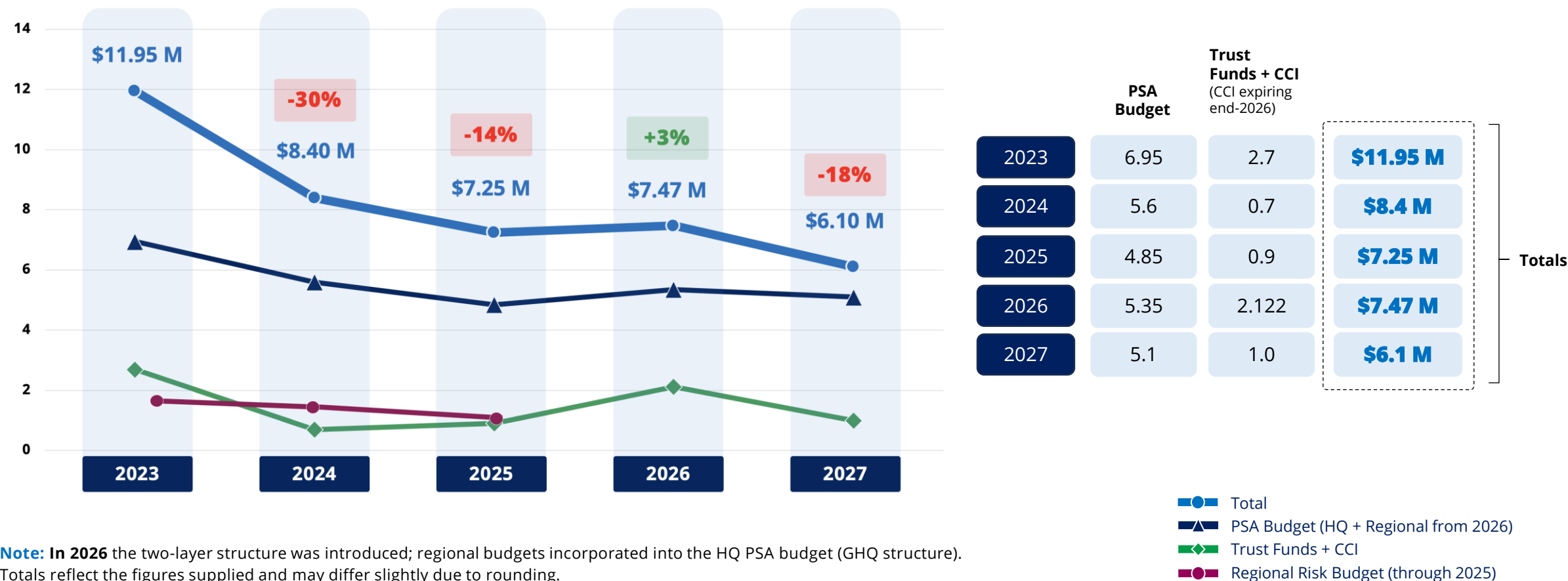
- EB initial consultation on ERM Policy Update - 5 November
- Acceleration of overdue oversight action closures
- 2027 Resource Planning and Risk Capacity (*next slide*)

# Protecting Risk & Assurance Capacity Under Resource Constraints

-49%

Total resources  
2023-2027

Despite a minor  
increase in 2026



# Agenda

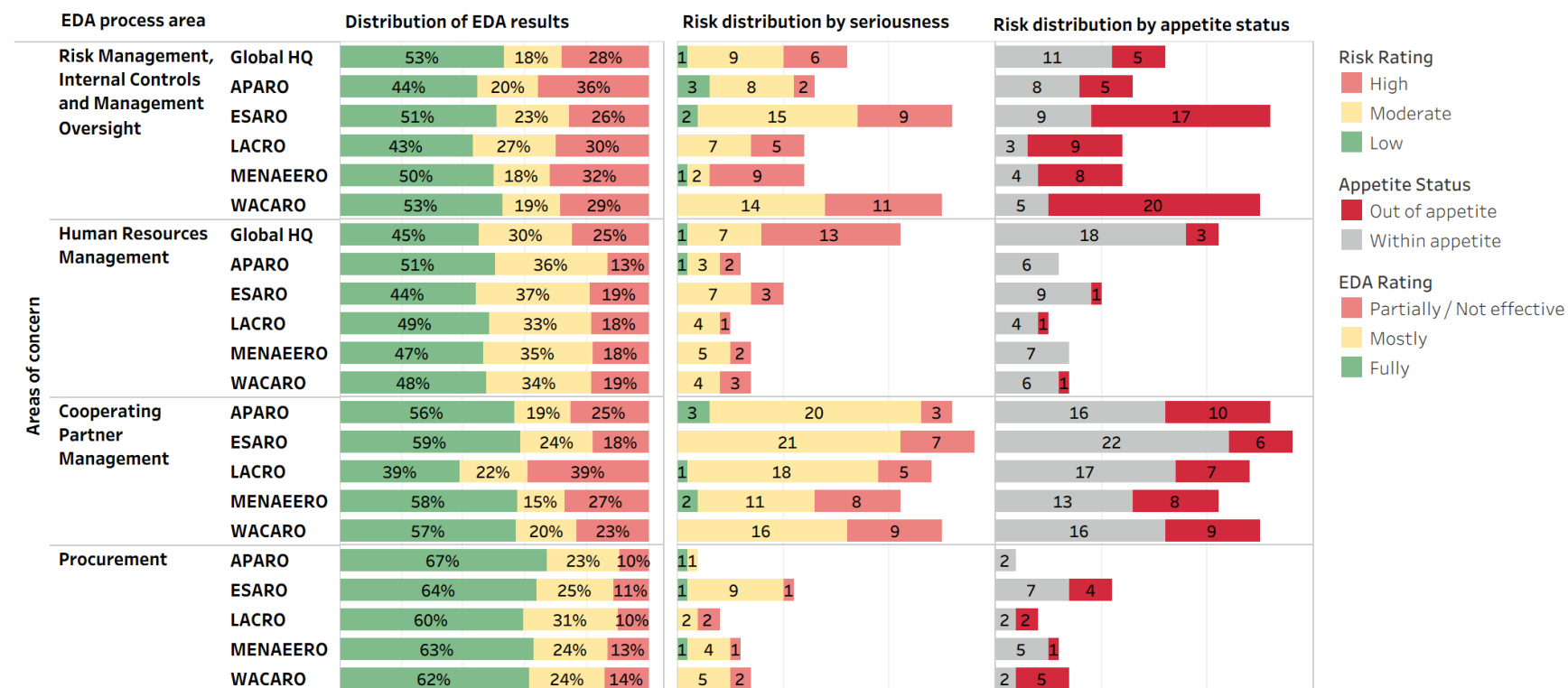


## Risk and Control Alignment

# EDA – RR data linkage for 4 prioritized process areas

## Overall (by area):

- **Risk management**  
Strong alignment between controls and risks
- **HR management**  
Risks consistently identified, but seriousness understated
- **CP management**  
Mixed alignment
- **Procurement**  
Weak alignment

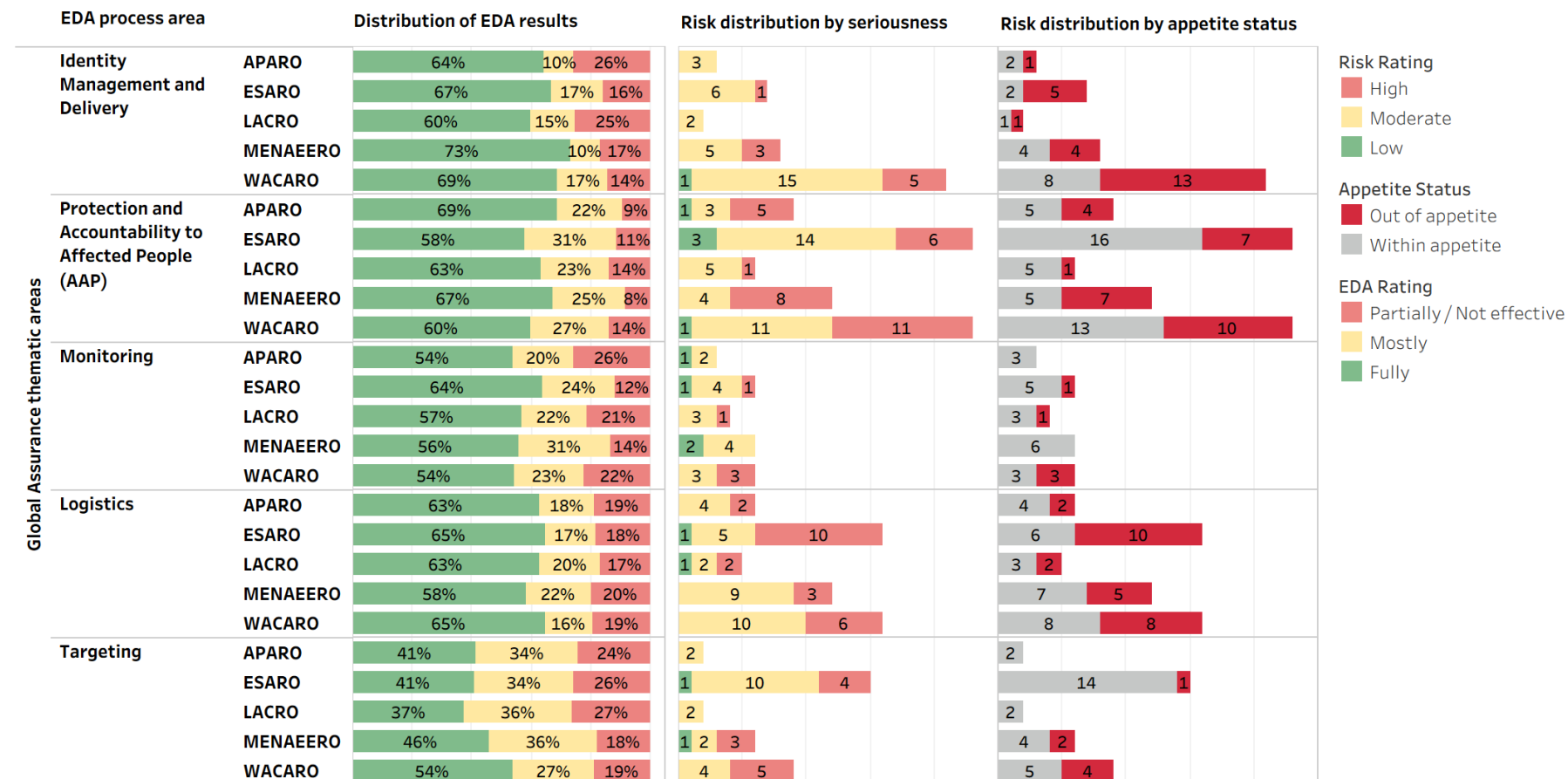


GHQ tends to show a more indirect alignment, reflecting its governance and support role e.g. issues such as audit backlog, delays in escalation, or fraud incident management are reflected in some high and out-of-appetite oversight risks, while capacity and demand pressures are consistently identified but less systematically translated into high or out-of-appetite risk ratings

# EDA – RR data linkage for 5 global assurance process areas

## Overall (by area):

- **Protection & AAP + Identity Management & Delivery**  
Strong alignment
- **Monitoring & Logistics**  
Mixed alignment
- **Targeting**  
Weak alignment



# Agenda



Assurance Update

# Assurance Update

|                                             | Indicator                                                                                                                   | Current Status | 2026 Target            |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|----------------|------------------------|
| Monitoring and Community Feedback Mechanism | % of COs meeting the Minimum Monitoring Requirements                                                                        | 78%            | 80%                    |
|                                             | % of COs meeting the minimum AME budgetary thresholds (planning)                                                            | 40%            | 50%                    |
|                                             | % of COs meeting the minimum AME budgetary thresholds (expenditure)                                                         | 10%            | 50%                    |
|                                             | # of COs employing Remote Monitoring (CO Funded)                                                                            | 11             | N/A – context specific |
|                                             | # of COs with Third Party Monitors                                                                                          | 37             | N/A – context specific |
|                                             | # of Management Oversight Missions completed in 2026 – Monitoring & Community Feedback Mechanism                            | 6              | 12                     |
|                                             | # of CO's that have rolled out Integrated (CFM & Monitoring) Issue Escalation & Case Management system (SugarCRM Version 3) | 22             | 30                     |
| Target                                      | % of COs with Targeting Assurance Roadmaps                                                                                  | 51%            | 100%                   |
|                                             | # of CO's piloted for Geographic Targeting Platform (GeoTAR)                                                                | 2              | 3                      |
|                                             | # of Targeting Assurance Benchmarks with hands-on tool and/or advisory for implementation                                   | 4/16           | 8/16                   |
|                                             | # of Management Oversight Missions completed in 2026                                                                        | 8              | 13                     |

# Assurance Update

**34%** of planned SCD management oversight mission completed

|                                | Indicator                                                                                         | Current Status     | 2026 Target |
|--------------------------------|---------------------------------------------------------------------------------------------------|--------------------|-------------|
| Identity Management            | # of IDM and Delivery Assurance services provided                                                 | 37                 | 39          |
|                                | # of technical support/surge missions to country operations                                       | 30                 | 36          |
|                                | % of beneficiary records regularly cleaned/duplicated                                             | 75%                | N/A         |
|                                | % of entitlement distributions digitally recorded                                                 | 73%                |             |
|                                | % of reconciliation digitally performed at recipient level                                        | 64% (73% CBT only) |             |
| Cooperating Partner Management | % of COs implementing risk-informed partner spot checks for active NGO cooperating partners (CPs) | 74%                | N/A         |
|                                | # of COs with Partner Connect Modules rolled out                                                  | 53                 | 62          |
| Commodity Management           | % of COs which have implemented digital stack cards                                               | 91%                | 100%        |
|                                | % of COs which have rolled out CP Stock Management                                                | 85%                | 55%         |
|                                | # of COs which have rolled out Fleet Finder                                                       | 68                 | 68          |

# Agenda



Implementation of Independent Oversight Recommendations

# Acceleration of action closure initiative

1

## Corporate priority

- Initiative supported by LT in July 2026
- **Target:** 50% reduction by December 2026 targets
- Initiative launched and communicated to all directors on 15 July
- Individual emails to high-priority COs were sent on 3 Aug

2

## Four workstreams to reduce backlog

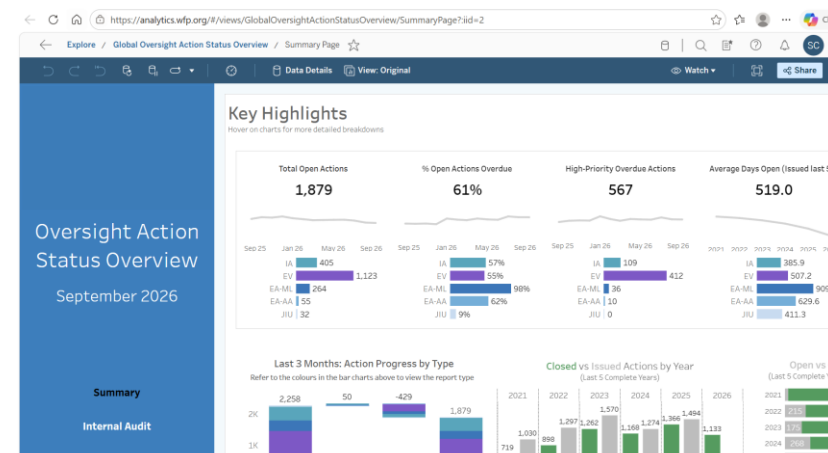
- Close of 187 pending approval actions
- Review and close CSP-related evaluation actions
- Focus support in 10 small countries
- Targeted support to high-concentration COs and GHQ

3

## Support and Tools

- Deployed one dedicated regional surge capacity to each of the 5 regions to prioritized Country Offices
- Support from RROs and RMDO
- Implemented oversight dashboard for daily updates

A time-bound corporate effort to accelerate closure and strengthen accountability approach for Immediate backlog reduction



# Strong backlog reduction sustained despite new inflows

Progress as of 14 September 2026

OVERDUE ACTIONS

867

-277

since 31 July  
(launch of the  
initiative)

24% reduction

NEW ACTIONS ADDED

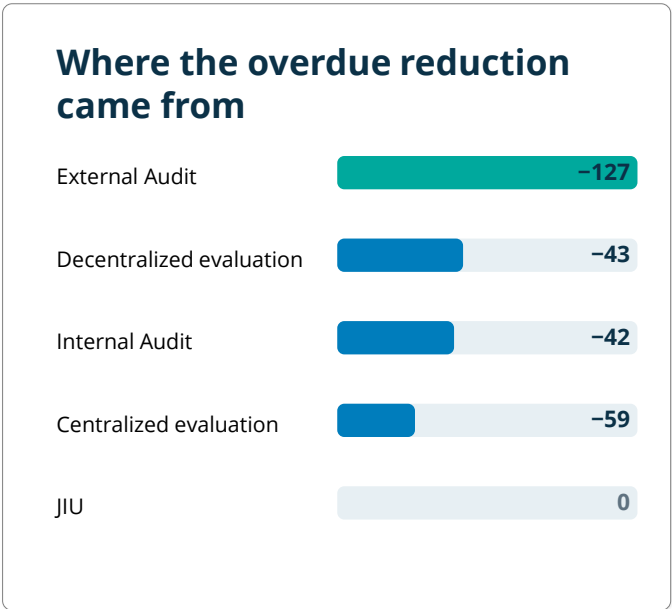
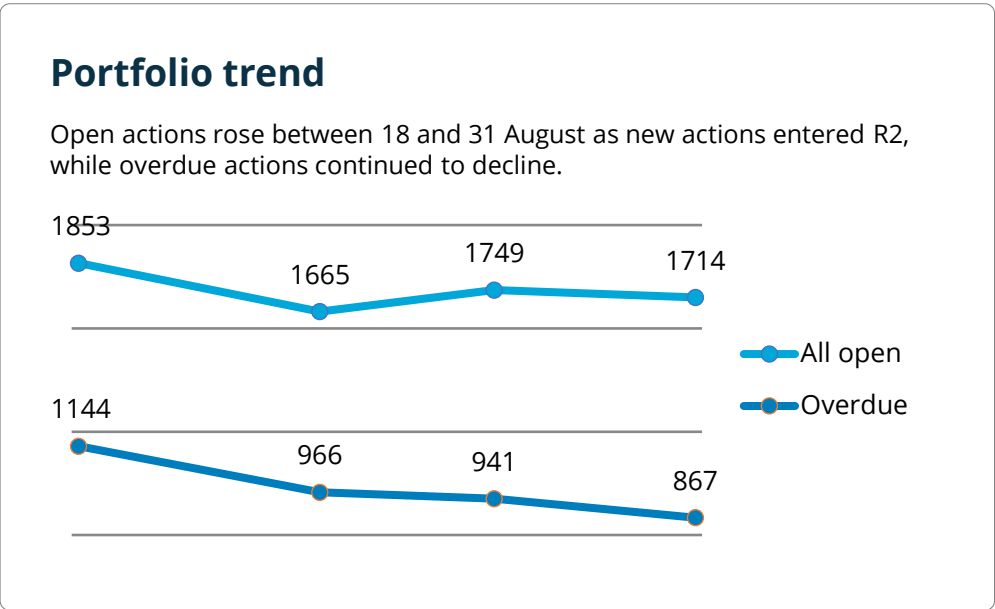
136

during the same period

PENDING FINAL APPROVAL

187

additional closure potential



Momentum is positive and closures are outpacing overdue inflows.

- Management outreach to Country Offices and divisions is supporting stronger engagement and follow-up.
- The 187 actions pending final approval represent the next immediate opportunity to reduce the backlog.
- RMD will continue targeted follow-up with Regional Risk Officers, Country Offices and HQ divisions.
- TDY Surge support is now available for COs and Divisions to support the initiative

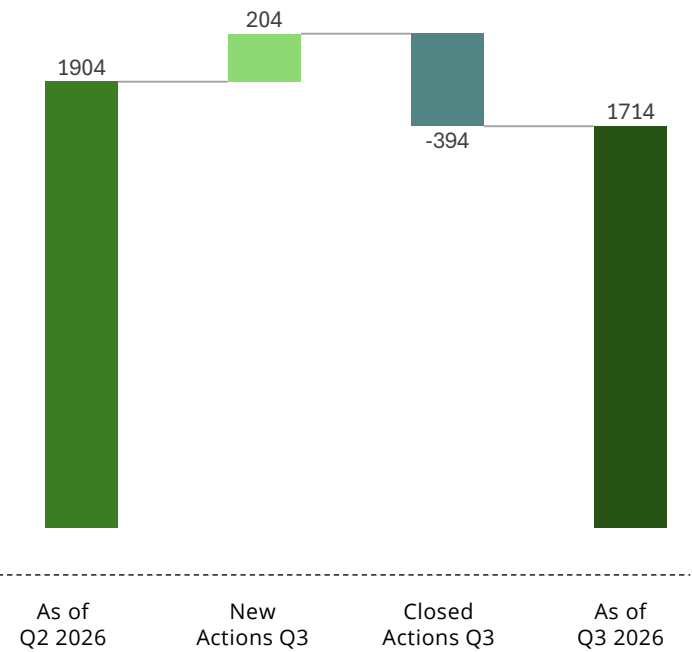
# Oversight Actions Summary – Q3 2026\*

\*Q3 2026 = as of 14 September 2026

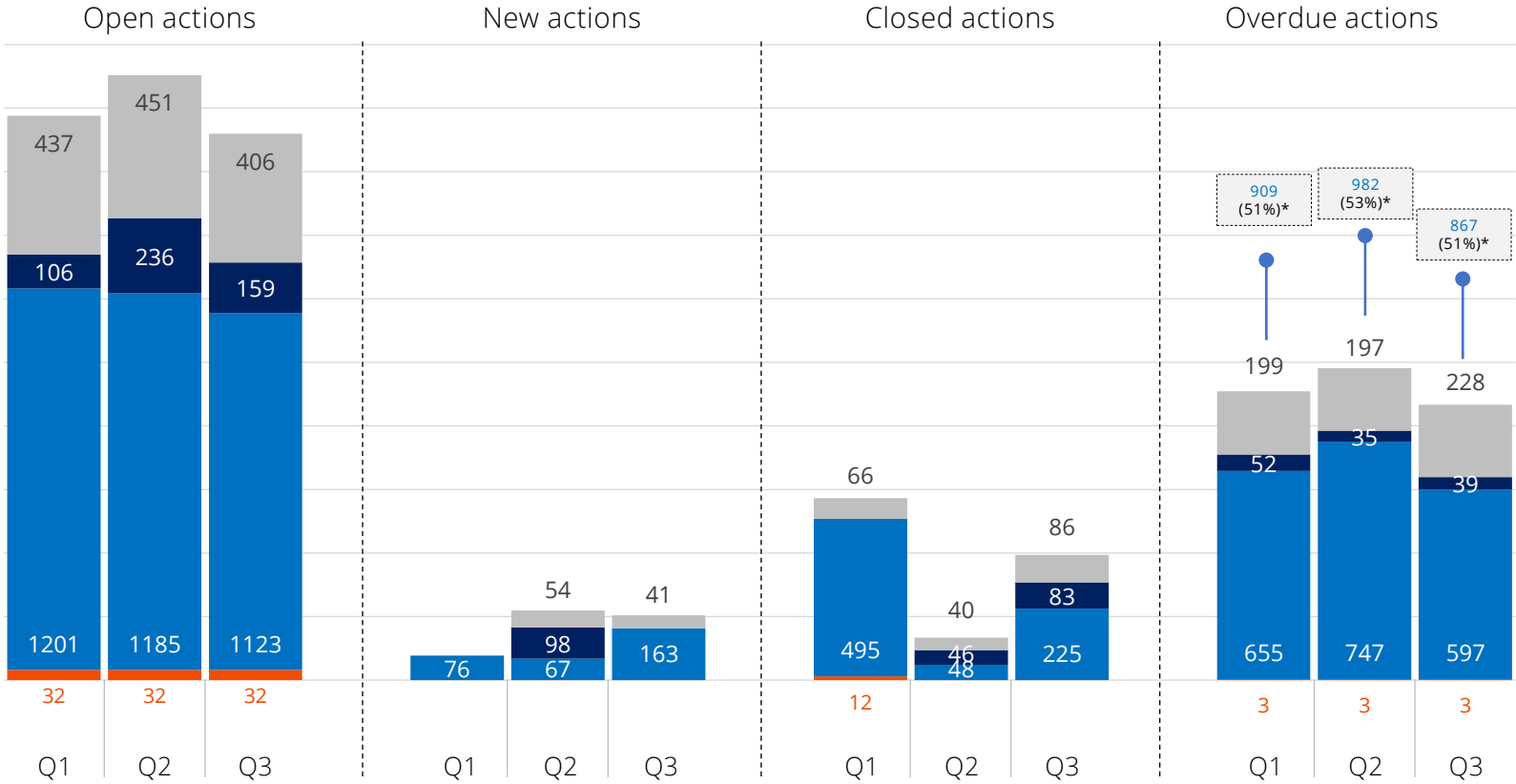
|    |                |
|----|----------------|
| EA | External Audit |
| EV | Evaluation     |

|     |                       |
|-----|-----------------------|
| IA  | Internal Audit        |
| JIU | Joint Inspection Unit |

## Quarter movement



## Quarter movement in 2026

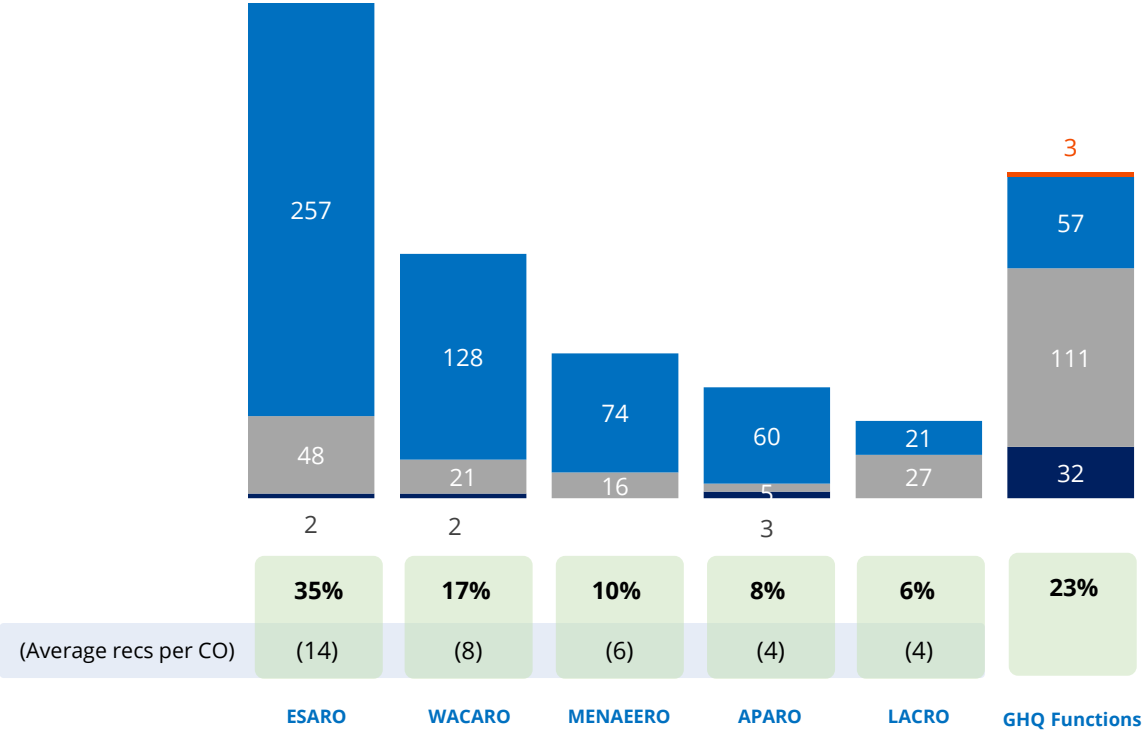


# Oversight Progress – Q2 2026

|    |                |
|----|----------------|
| EA | External Audit |
| EV | Evaluation     |

|     |                       |
|-----|-----------------------|
| IA  | Internal Audit        |
| JIU | Joint Inspection Unit |

## Overdue Actions by Office



## Conclusion

### Executive Board to note:

- Progress as of 14 September 2026
- **867** overdue actions; **187** pending closure approval
  - **518** high-priority actions (**63%**)
  - **69%:** programmes, governance, M&E and partnerships; main underlying causes are process design and coordination, together with gaps in policy and guidance
  - **31%:** controls, compliance and enabling functions; highlights the need for stronger process design, governance and accountability, strategic direction, policy guidance, risk management and system integration
- Actions concentrated in a few offices and functions
- Closures outpace overdue inflows, demonstrating strong acceleration momentum

### Support sought from the Executive Board:

- Continue supporting acceleration of action closure initiative by promoting sufficient capacity across all relevant functions to implement recommendations promptly and sustainably.

**Thank you.**