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Evaluation of WFP's Enterprise Risk Management Policy (2018)

Centralized evaluation report – Annexes

OEV/2024/010
October 2025

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Annex I. Summary Terms of Reference

Evaluation of WFP's Enterprise Risk Management Policy (2018)

Summary Terms of Reference



Policy evaluations focus on a WFP policy and the guidance, arrangements, and activities that are in place to implement it. They evaluate the quality of the policy, its results, and seek to explain why and how these results occurred.

Subject and focus of the evaluation

The WFP Policy on Enterprise Risk Management (ERM) was approved by WFP Executive Board in November 2018. The original purpose of the ERM Policy was to design an enterprise risk management approach that could provide **structure, consistency and transparency** in risk decision making across the organization. The ERM Policy sets WFP's **vision for risk management** which encompassed three aims:

- (i) **maintain a consistent risk management framework** through which risks can be identified, analysed, addressed, escalated and roles and accountabilities assigned
- (ii) **achieve a common understanding of WFP's risk exposures** in relation to its appetite for risk, to be able to articulate the organization's risk profile coherently internally as well as externally to donors and external stakeholders and
- (iii) establish a **culture where risk management is linked to implementing WFP's Strategic Plan and considered proactively in operational decision making**

Objectives and users of the evaluation

This policy evaluation serves the dual objectives of accountability and learning, with a focus on the latter.

Accountability - The evaluation will assess the quality of the policy and the results achieved since the policy was approved. The associated guidance and activities rolled out to implement the policy will also be considered. A management response to the evaluation recommendations will be prepared and the actions taken in response will be tracked over time.

Learning - The evaluation will identify the reasons why expected changes have occurred or not, draw lessons and, as feasible, derive good practices and learning around further implementation and eventual development of new policies and/or strategies.

The evaluation will cover the period from October 2018 when the policy was approved, to the end of 2024.

Primary stakeholders and target users of the evaluation results include: the Office of the Deputy Executive Director and Chief Operating Officer; the Risk Management Division; the Office of the Inspector General; the Office of the Chief Financial Officer; the Legal Office; Ethics Office; the Workplace and Management, and the Programme Operations Departments.

Regional Bureaux and Country Offices have also a stake in the evaluation given their primary role in operationalizing WFP's risk management processes and practices.

Key evaluation questions

The evaluation will cover the Enterprise Risk Management policy focusing on its implementation mechanisms, including guidance, tools, technical capacity, resourcing, and the results that have been achieved related to risk management at all levels of the organization. The evaluation will address the following three key questions:

QUESTION 1: How good is the WFP Enterprise Risk Management policy?

The evaluation will assess the quality of policy design process and content (including internal and external coherence, clarity of goals and vision, considerations of risks related to cross-cutting issues such as gender, disability and inclusion), as well as the extent to which the policy and any accompanying plan for implementation integrated provisions for enabling a quality and comprehensive roll-out including aspects such as (i) **corporate leadership and management ownership**, (ii) **corporate responsibilities and assigned accountabilities**, (iii) **adequate financial and human resources**.

QUESTION 2: What results has the policy achieved?

The evaluation will assess whether, where, and to what extent the vision for risk management has been achieved. Building on previous assessments of the policy implementation and the JIU benchmarks, the evaluation will explore results from different angles focusing on:

- **vision for risk management** considering the level of priority given to risk identification, mitigation and management, the integration of risk culture in terms of risks anticipation and program design.

- **policy uptake** considering how well WFP manages tensions and risks while ensuring effective delivery across its operational environments, and how effectively the evidence derived from risks identification and risk monitoring systems informs program delivery and design.
- **risk categorization and appetite** considering whether and how risks are consistently identified, assessed and understood in a consistent and comparable way across different contexts.
- **risk roles, responsibilities and accountabilities** considering clarity of roles and responsibilities for risk management and the related degree of accountability across the different organizational levels.
- **risk management processes** considering whether the policy has established clear processes for risk management and risk escalation for the effective utilization of ERM tools for decision-making and programme adaptation.

QUESTION 3: What were the enabling or hindering factors for results achievement?

The evaluation will analyse the internal and external incentives, triggers, bottlenecks and other factors that have been supporting or constraining the achievement of the observed changes and results. It will look at explanatory factors linked to how the policy has been developed and implemented, such as risk capabilities, use of data and evidence from previous reviews and assessments, availability of human and financial resources to support the policy implementation.

While having a strategic, global outlook, the evaluation will zoom in to a purposefully selected number of countries to represent the wide spectrum of ERM implementation in different contexts. Country missions for data collection purposes will help generate evidence that will be systematically triangulated with different types of primary and secondary data sources to support evaluation conclusions and recommendations.

The evaluation will conform to WFP and 2020 UNEG ethical guidelines. This includes, but is not limited to, ensuring informed consent, protecting privacy, confidentiality and anonymity of participants, ensuring cultural sensitivity, respecting the autonomy of participants, ensuring fair recruitment of participants (including women and socially excluded groups) and ensuring that the evaluation results in no harm to participants or their communities.

Roles and responsibilities

EVALUATION TEAM: The evaluation will be conducted by a team of independent consultants with strong capacity in undertaking complex global, policy evaluations. The team will also have expertise in risks management and

institutional analysis as well as experience with conducting evaluations in the UN system.

OEV EVALUATION MANAGER: The evaluation is managed by WFP Office of Evaluation with Francesca Bonino as evaluation manager and Silvia Pennazzi Catalani providing research and data analysis support. Second-level quality assurance will be provided by Judith Friedman, Senior Evaluation Officer, while the Deputy Director of Evaluation, Julia Betts, will approve the final evaluation products and present the Summary Evaluation Report to the WFP Executive Board for consideration.

An **Internal Reference Group (IRG)** of a cross-section of WFP stakeholders from relevant business areas at different WFP levels has been established. The IRG will be consulted throughout the evaluation process to review and provide feedback on draft evaluation products including the final recommendations.

STAKEHOLDERS: WFP stakeholders at country, regional and HQ level are expected to engage throughout the evaluation process to ensure a high degree of utility and transparency. External stakeholders, such as government, donors, implementing partners and other UN agencies will also be consulted.

Communication

The Evaluation Manager will consult with stakeholders during each of the evaluation phases. Preliminary findings will be shared with WFP stakeholders in Headquarters, the Regional Bureaux and the Country Offices, during a debriefing session at the end of the data collection phase. A stakeholder workshop will be held in early 2025 to ensure a transparent evaluation process and promote ownership of the findings and preliminary recommendations by stakeholders. Evaluation findings will be actively disseminated, and the final evaluation report will be publicly available on WFP's website.

Timing and key milestones

Inception Phase: July – September 2024

Data collection: October 2024 – December 2024

Analysis and reporting: January-March 2025

Stakeholder Workshop: May 2025

Executive Board: Nov 2025

Annex II. Internal Reference Group

Division, office, bureau	Internal Reference Group focal point
Policy owner entity: Risk Management Division (RMD)	Harriet Spanos nominated by Salvador Dahan
Other headquarters divisions	
Emergency Coordination	Laura Turner
Office of the Chief Financial Officer	Maryna Mananikova
Global Privacy Office	Carmen Casado
Legal Division	John Graham
Ethics Office	Deidre Walker
Non-Governmental Organization (NGO) Partnerships Unit	Veronique Sainte-Luce
Human Resources-Operations Services	Fetlework Asseged
Security	Maria Montalvo
Private Partnerships	Rasmus Egendal
Office of the Inspector General (*)	Helge Østtveiten (until January 2025)
Regional bureaux	
Bangkok	Anita Hirsch
Cairo	Rawad Halabi
Dakar	Evelyn Etti
Johannesburg	Lassana Coulibaly
Nairobi	Dragica Pajevic
Panama	Saira Cutrone, nominated by Sheila Grudem
Note: (*) Office of the Inspector General (OIG) representation in the internal reference group is in an advisory capacity.	

Annex III. Evaluation Timeline

Timeline		By whom	Dates
Phase 1 – Preparation			Mar–May 2024
	Contracting evaluation team and establishing governance structure	Evaluation manager (EM)	End May–early June 2024
Phase 2 – Inception			July–November 2024
	Team preparation prior to headquarters (HQ) briefing (reading documents)	Team	June 2024
	Inception mission to HQ	EM+EM	10–12 July 2024
IR D0	Submit inception report (IR) draft 0 to Office of Evaluation (OEV)	Team leader (TL)	Fri 6 September 2024
	OEV quality assurance (QA), which entails tightly coordinated QA1 and QA2 review followed by early engagement between EM, QA2 and Deputy Director of Education (DDoE)/CE	EM+RA+ QA2+ DDoE	Mon 9–Fri 12 September 2024
IR D1	Submit revised draft IR (D1) to Office of Evaluation	TL	23 September 2024
	OEV QA and feedback on IR D1 which entails tightly coordinated QA1 and QA2 review followed by early engagement between EM, QA2 and DDoE/CE	EM/QA2/DDoE-CE	Tues 24 September–Mon 30 September 2024
	Evaluation team (ET) adjustments on the IR to reflect feedback received	ET	1 October–7 October 2024
IR D2	Submit revised draft IR (D2) to Office of Evaluation	TL	Mon 7 October 2024
	EM reviews IR D2 and seek DDoE/CE clearance to share IR draft with internal reference group (IRG) for their comments	EM+ RA	Tues 8 October 2024
	Timeline adjustments - Additional round of OEV review and evaluation team revisions needed on the draft IR to meet expected quality requirements	OEV+ET	9–22 October
	Submission of revised IR to DDoE seeking clearance to circulate IR to stakeholders for comments	EM and DDoE	23 October
	IRG comment window		Mon 28 October–7 November
	OEV consolidate all comments in matrix and share them with TL	EM	Fri 18 October
IR D3	Submit revised IR (D3)	TL	Wed 23 October
	EM seeks final approval by DDoE/CE to circulate final IR	EM	Fri 25 October
	Circulate final IR to WFP stakeholders FYI; post a copy on intranet	EM	Mon 28 October
Phase 3 – Data collection			Late October–November 2024
	Fieldwork & desk review. Field visits & internal briefings with country offices (CO) and regional bureaux (RB) (ppt) after each country visit Timeline adjusted - to accommodate Kenya country office availability host data collection mission week commencing 2 December	Team	28 October–12 December
Phase 4 – Data analysis and reporting			January–March 2025
	Preliminary findings debrief	Team	Thu 23 January
D0 ER	Submit draft evaluation report (ER) to OEV	Team	Fri 28 February timeline extended to request a second submission of D0
	QA1 and QA2 review and DDoE/CE briefed on quality of draft received to decide whether her review can go ahead or one more round of revisions is needed	EM+RA+QA2	Mon 3–Fri 7 March
	ET revisions of revised D0	Team	By Wed 19 March timeline extension to allow more in-depth QA by the ET
D1	DDoE review window	DDoE	Thu 20–Thu 27 March
	OEV quality feedback sent to the team	EM+ RA+ QA2	Fri 28 March
D1	Submit revised draft ER to OEV	Team	Thu 3 April
	QA1 and QA2 - DDoE rapid check on the changes made to D0 to report back to DDoE on progress and agree whether another round on the report is needed before DDoE	EM+QA2	Mon 7 April
D2	DDoE comment window on the D2	DDoE	Tue 8 Apr–Wed 15 April
	Evaluation team incorporates DDoE comments	ET	By Mon 21 April

D2.1	Director of Education (DoE) review window	DoE	By Thu 25 April
	EM seeks clearance with DDoE to share the revised ER (D2) with IRG	EM	By Mon 28 April
	IRG comment window		Tues 29 April–Mon 12 May
SER D0	Start drafting the Summary Evaluation Report (SER) on the basis of ER D2	EM	Tues 29 April
	Stakeholder workshop (online modality for RBs and COs and in-person for HQ)	OEV and Team	6-7 May
D3	Submission of revised draft ER (D3) for QA2 review	TL	Fri 23 May
SER D1	EM submission to DDoE of draft SER (reviewed in advanced by QA2)	DDoE	By Mon 26 May
	EM+QA2 and DDoE tightly coordinated review of ER D3	EM+QA2+DDoE	By Thu 29 May
Final draft ER	ET submission of final revised draft ER		By Wed 4 June
	EM revisions on the draft SER to address DDoE's comments, check consistency with final ER + seek agreement to share revised draft SER with DoE	EM / DDoE	By Mon 9 June
SER D2	EM submission to DoE of D2 SER (after reflecting on DDoE comments received)	DDoE	DoE review window Tue 10 June–Fri 13 June
	EM revisions on the draft SER to address DoE comments + seeking DoE approval to share the SER draft with the Risk and Policy Committees		Mon 16 June
	Risk committee and Policy committee comment window	Risk Committee	Wed 18–Mon 30 June (considering EB. A week)
SER D2	Incorporation of comments		By Thu 3 July
	Final review of ER+ SER (for final consistency check)	TL / EM	By Wed 9 July
Final ER	Seek final approval by DDoE of the ER	EM+TL	By Thu 10 July
Final SER	Seek final approval of SER by DoE. Clarify last points/issues w/ ET		
Phase 5 – Dissemination and follow-up			July–November 2025
	Submission to Executive Board Secretariat	EM	By 14 July
	Dissemination, OEV websites posting, Executive Board (EB) round table etc.	EM	August–November 2025
	Presentation of SER to the Executive Board	DoE	17–21 November 2025
	Presentation of management response to the Executive Board	RMD	17–21 November 2025

Annex IV. Methodology

Annex IV presents an overview of the methodology for the evaluation. It discusses the key principles applied throughout the approach, before walking through the data collection and analysis methods applied in each phase of the evaluation.

Approach

The methodology for this policy evaluation is founded on the construction of a theory of change (ToC) and three standardized evaluation questions: (1) How good is the policy? (2) What has the policy achieved? (3) What were the enabling or hindering factors for results achievement? The methodology considers the role of the Enterprise Risk Management Policy (ERM Policy, or the Policy) as an “enabler and corporate policy”,¹ with a scope aiming to encompass the organization’s full spectrum of themes and activities. At every stage, the evaluation team adhered to the WFP Centralized Evaluation Quality Assurance System (CEQAS) guidance and deployed a mixed methods approach. The design of the evaluation prioritized the active participation of key stakeholders, from the construction of the theory of change to the definition of the thematic scope. Innovative methods were used to code, analyse and triangulate qualitative and quantitative data in a comprehensive and efficient manner.

Key principles

The approach used was aligned with United Nations Evaluation Group (UNEG) standards and was based on the principles of independence (balanced with efficiency), credibility, impartiality, utility and transparency. The evaluation team was organizationally **independent**, enabling it to report findings and conclusions while mitigating conflicts of interest. **Credibility** was ensured through a mixed methods approach in data collection and analysis. While this was mostly an institutionally focused evaluation, the team ensured **impartiality** by soliciting diverse voices from WFP and from external partners using multiple perspectives (human rights, gender equality and women’s empowerment (GEWE), equity, disability, etc). To maximize **utility**, the team catered to users’ practical and strategic considerations and deployed complex sampling to serve decision making. Finally, the team was **transparent** in its communication with Office of Evaluation (OEV) and Risk Management Division (RMD), highlighting potential risks and challenges including ethical ones early, and addressing them proactively.

Elements of a gender-sensitive methodology were included in the evaluation. Specifically, a GEWE lens was adopted as follows:

- **Coverage:** The evaluation matrix included relevant indicators on the design and roll-out of the Policy and the extent to which they are inclusive.
- **Data collection and analysis:** Key informant interviews (KIIs) included participation by women and individuals with diverse backgrounds. Documentation review examined evidence on design and effectiveness of the ERM Policy in considering and managing risks relating to GEWE and the support and protection of vulnerable groups. The evaluation analysis on results were disaggregated by gender where feasible. Disaggregation by drivers of vulnerability was considered as they relate to key sampled decisions (data analysis), but disaggregation is not always feasible, as informants are mainly WFP staff.
- **Reporting:** The evaluation report included findings on gender in ERM.

¹ As categorized in WFP Compendium of Policies relating to the strategic plan, 2023.

Inception phase

Key objectives of the inception phase included:

- definition of the **thematic and geographical scope** of the evaluation;
- ascertaining the **level and nature of institutional engagement** and appetite for the evaluation;
- **reviewing relevant literature** to develop additional lines of enquiry;
- **developing and validating a detailed theory of change; and**
- **refining evaluation questions and indicators** in the evaluation matrix in preparation for data collection.

In pursuit of these objectives, two inception missions were conducted in Rome at WFP headquarters. The first was dedicated to conducting interviews with senior staff members – principally headquarters division directors. These interviews were broad and semi-structured, in order to understand: the degree of awareness of the Policy and knowledge of its contents; appetite for the evaluation; priority decisions that need to be risk-informed; division and entity-specific perceptions of ERM at WFP; and country offices and regional bureaux case study candidates. This mission generated a longlist of key decisions, representing potential thematic dimensions of the evaluation, as well as a list of stakeholders to engage in later phases.

In the second mission to Rome, **the evaluation team attended the Risk Management Division's four-day workshop**. Sessions provided detailed overviews of divisional strategy updates, contextual changes (including updates from regional bureaux), ERM tools such as the Executive Directors assurance exercise, and specific themes within risk management, for example, risk sharing. The evaluation team were invited to deliver three sessions at the workshop. The first involved a short, interactive quiz, where the participants were asked questions on their perception of the policy: its strengths, gaps, clarity, relevance, and any factors hindering its implementation. The second tested and validated an initial draft of the theory of change with RMD staff and regional risk officers (RO). The third refined the longlist of key decisions to define the thematic scope of the evaluation. Additional interviews were conducted during this mission, principally with RMD technical staff and heads of unit.

A key element of the inception phase was **the evaluability assessment**. Among other elements, this involved an assessment of available data. Lengthy exchanges with the RMD analysis unit, as well as the divisional focal point, helped to build a picture of internal data availability. The ERM Policy, as an enabling policy, had no directly related indicators in the corporate results framework (CRF) indicators except for management results linked to the implementation of evaluations and audits recommendations. Given the granularity of key risk indicators (KRIs), the lack of results framework, or baseline context analysis included in the Policy, this assessment uncovered key gaps and helped devise strategies to mitigate potential issues. For instance, quantitative data relating to risk network and proportional, entity-specific compliance were only continuous from 2022 onwards, and the fact that risk appetite statements and escalated risks were not tracked centrally, indicated a need for additional sources of data. This led the evaluation team to conduct a systematic review of country- and regional-level internal audits (described below). Furthermore, the lack of baseline data necessitated a thorough literature review, with a good representation of key documents around the beginning of the evaluated period.

In this phase, **the evaluation team conducted a detailed literature review**. With the aid of the Office of Evaluation and key stakeholders, a list of the most relevant independent reviews, evaluations and audits was compiled. In total, 33 documents were subjected to in-depth reviews: 3 independent reviews, 15 evaluations, 9 internal audits (principally focused on headquarters divisions and functions), and 5 internal management reviews. Additionally, a document created by RMD in 2024, which analysed progress against Joint Inspection Unit (JIU) criteria was reviewed. This activity assessed evidence quality, defined baselines, and generated lines of enquiry. This aided in differentiating the evaluation from recent secondary reviews and contributed to the (re-)orientation of certain evaluation sub-questions and indicators.

Additionally, building on the Office of Evaluation's work in the terms of reference, **a stakeholder mapping exercise** was conducted during the inception phase. This involved the delineation of key stakeholders' relationships to the policy, as implementers, owners, or interested third parties. This included both internal (country office, regional bureaux, headquarters, and corporate) and external (donors, cooperating partners,

governments) stakeholders. Ultimately, the exercise identified primary users of the evaluation, and key stakeholders to be engaged in later stages of the evaluation.

Finally, the **evaluation team selected 11 country case studies** based on a suite of key criteria (country case studies in paragraphs 18-23), including risk profile, country office size and emergency levels. It sought to maximize variety, while ensuring coverage of key emergency contexts and that the evaluation team's mission and remote desk review could be accommodated with minimal disruption to operations. Countries that had recently undergone or were currently conducting audits or evaluations were omitted from the longlist of possible case studies.

Data collection phase

A suite of complimentary data collection tools and analysis methods were designed to facilitate the mixed methods approach and contribution analysis. In the terms of reference, the team was warned that **WFP was experiencing "survey fatigue"**, caused by a high volume of evaluations conducting large, global surveys. This evaluation was requested not to conduct such surveys, and as a result, deployed alternative methods of data collection and analysis at the global level. In total, four overarching data methods were deployed in this evaluation: desk review, key informant interviews, quantitative secondary data analysis and comparative learning exercise. The evidence collected was clustered and organized by an evaluation line of enquiry and sub-questions and tagged by condition (for example, risk profile), related key decisions, evaluation phase (that is, inception versus data collection) and stakeholder type using Atlas.ti. This heavily streamlined the synthesis of information, conducted in a series of team workshops.

Desk review

Building on the literature review conducted in the inception phase, the evaluation team conducted a **detailed review of ERM core training and guidance**. This included but was not limited to the ERM manual and online training courses (for example, the anti-fraud anti-corruption (AFAC) and protection from sexual exploitation and abuse (PSEA) training). Additionally, key tools and methodologies for ERM (for example, the Key Risk Indicator Library, corporate risk registers, risk catalogue, risk assessment methodologies) were reviewed for, as well as products created by RMD such as annual reports (named "years in review") and highlights of operational risk registers. The review benchmarked these documents against the tools reviewed by the evaluation team's risk specialists, and developed lines of enquiry into uptake, utility and potential gaps to be integrated into key informant interviews.

Beyond ERM-specific tools and products, the evaluation team reviewed **corporate functional policies, Executive Director circulars, and guidance related to all sampled key decisions**. The review ascertained the degree to which ERM and risk management were integrated into various business processes, both through explicit references and implicit uses of terminology or alignment with ERM processes and concept. For example, analysis of the sampled key decisions on emergency scale-up began with a review of the Corporate Alert System (CAS) methodology, emergency activation protocols (past and present iterations), and all associated short-form guidance.

As one means of collecting globally scoped data that would ordinarily be sourced by a survey, the evaluation team opted to conduct a **semi-automated review of all publicly available country- and region-level internal audits** published within the evaluation period. This was conducted using the AI-powered natural language processing application Atlas.ti. Internal audits were identified as particularly relevant sources for this specific policy evaluation, due to:

- the inclusion of "governance and risk management" as an area in the "audit universe"; and
- internal audits' consistent reference to risk registers, incident and risk escalation, and appetite statements, across various areas (not only risk-specific observations).

In total, 70 documents were reviewed, focused on 43 countries (predominantly high-risk profile operations), 2 regional bureaux, and 1 regional emergency (Sahel). Of these audits, 58 focused on specific WFP operations, 6 had a specific thematic focus, 5 were "follow-up" audits to those which required "significant improvement", and one focused on a regional emergency response. The review focused on certain key themes: **appetite, escalation, risk registers and mitigation**. The evaluation team capitalized on the AI capabilities of Atlas.ti, in order to ensure that all inflected forms of words (escalated, escalate, escalating, escalation, for example) and potential synonyms were captured in word searches. No generative AI functions were deployed when

conducting this review: the exercise was fully supervised by the evaluation's junior expert and researcher to control the relevance of codes applied. Atlas.ti was leveraged to perform quantitative text analysis and enable the efficient tagging and extraction of information, which generated further lines of inquiry.

Analysis of secondary datasets and reports

Several key sources were shared with the evaluation team. These were crucial in developing lines of enquiry and case study selection, and complimented the nuanced evidence generated by the case studies' "deep dives" with broader global evidence, patterns and trends. Table 1 presents the key datasets analysed, their contents, and the analyses produced.

Table 1: Key sources of secondary data and analyses conducted

Key data sources	Contents	Analyses conducted
1. Operational Risk Register Narrative Dashboard (country office and regional bureaux level)	2. Contents of all operational risk registers (beginning of year iteration submitted to RMD) ² from 2019-2024 at the country and regional levels. This included: risk categories, areas and types; risk titles; risk descriptions; existing and new mitigation actions; and risk ratings (likelihood, impact and seriousness).	3. Comprehensive analyses of country reporting (risk ratings per year and per risk type, risk titles/descriptions and mitigations related to key decisions) to inform the selection of case study countries and to support findings in case study reports. 4. Trend analyses of global risk reporting norms (categorization, detail of descriptions and mitigations, structure of descriptions e.g. whether they followed the recommended "cause, event, consequence" structure) 5. Correlational analysis of the relationship between country risk profile scores and risk assessment norms (focused on "high" and "very high" risk reporting) to test the consistency of risk assessment practices across the organization (Annex IX)
6. Country risk profile reports (2021-2024)	7. Country risk profile reports produced annually by RMD between 2021 and 2024 contained data on WFP risk profiling methodology, the distribution of the risk officer network and country risk profile scores. Data contained in these reports were compiled into a database by the evaluation team.	8. Analysis of WFP risk profiling methodology (criteria included and their weightings in relation to WFP strategic priorities – Annex IX) 9. Correlational analysis of the relationship between country risk profile scores and risk assessment norms (focused on "high" and "very high" risk reporting) to test the consistency

² Two sets of submissions were included for 2023, a beginning of year and mid-year submission.

		of risk assessment practices across the organization 10. Evolution in the coverage of the risk network (between countries with low-, medium-, and high-risk profiles) 11. Analysis of evolution of risk profile scores (to analyse contextual volatility in case study countries)
12. RMD annual/mid-year reports/years in review	13. RMD annual reports summarized the key developments in ERM/RMD in a given year. They contained variably detailed information on the risk network, online training statistics and key highlights of operational risk registers at country office, regional bureaux and headquarters levels. This was compiled into a database by the evaluation team.	14. Cumulative uptake of online training (co-)created by RMD 15. Risk register compliance rates by entity (to track the proportion of entities within each organizational level that maintained and submitted an operational risk register each year) 16. Evolution in the size of the risk network (disaggregated by full-time risk officer and part-time risk focal point where possible) 17. Analysis of entity KRI reporting (specifically countries that produce quarterly reports on risk behaviours) 18. Analysis of risk management committee uptake (by country and region)
19. Risk network dataset (2024)	20. Details of the entire risk network as of Q2 2024, disaggregated by role, full-time vs part-time, and by country. Contained inconsistent details on officer and focal-point seniority.	21. Analysis of the coverage of the risk network (by region, country, and within regional offices).
22. Corporate Risk Registers (CRR) (2018-2024)	23. Bi-annual iterations of the corporate risk register (CRR) were shared with the ET (2017-2024). The format and structure of CRRs were updated sporadically, and contained a list of strategic risks, accompanied by risk ratings, granular descriptions, mitigation actions, and key risk indicators (in later versions).	24. Comparison of trends in the CRR against corresponding risk areas/types in operational risk registers (ORRs) to assess the degree of alignment between the two documents. 25. Analysis of CRR structure and format (number of risks included, risk description contents, level of detail/number of mitigation actions and KRIs, inclusion of a methodology).

Source: Evaluation team

Country case studies

By conducting ten in-depth country case studies, the team evaluated the extent and quality of the ERM Policy implementation, examining lines of enquiry related to EQs 2 and 3, including:

- the degree of establishment of risk culture;
- the use and utility of risk tools (for example, risk register, risk assessment methodology);
- knowledge and application of key processes and concepts (for example, appetite, escalation);
- internal and external risk communication; and
- support received from headquarters and regional bureaux.

Given that the ERM Policy is an “enabling policy”, which only has indirect impacts on WFP beneficiary-facing work, the evaluation primarily focused on internal corporate mechanisms. As a result, the evaluation engaged mainly with institutional stakeholders – including staff, donors, and cooperating partners – rather than beneficiaries.

The evaluation team interviewed the risk officer and risk focal-point and senior management in all case studies, remote or in-person.³ In most remote case studies, staff with roles related to sampled key decisions were also interviewed. In-person case studies enabled a far broader sample of key informants, encompassing senior management, risk officers and focal points, donors, government partners, NGO partners, heads of sub and area offices, and wide-ranging functional staff. Following in-person missions, preliminary insights gathered on the mission were presented and validated with the Country Director, risk officer and focal point, and other staff within the risk architecture.

Prior to each mission, an analysis of programmatic documents (for example, annual country reports (ACRs), budget reviews), risk registers, and a decision-related document were reviewed to generate lines of enquiry for the upcoming mission.⁴ Each in-person mission was conducted by two evaluators or experts and lasted approximately one week. This enabled the team to conduct interviews simultaneously where possible and, as a result, the team conducted between four and eight interviews per day. It also enabled evaluators on each mission to jointly process insights at the end of each day, iteratively working on the case study report to maximize efficiency gains.

A detailed sampling methodology was developed to ensure relevant case study countries were selected. Criteria ensured contextual diversity within the sample, varying operational contexts (for example varying office sizes), a balance of part-time versus full-time risk officers, and a strong representation of high-risk profile countries and emergency settings. The table below shows the key dimensions used to select countries. In addition to these criteria, the methodology emphasized the need for a sample that reported diverse risk types, in order to maximize flexibility regarding where key decisions could be sampled. On aggregate, the sample below reported 40 out of the 41 risk types within the WFP risk taxonomy. The sample covered all of WFP regions.

Table 2: Case study countries selected and selection criteria

In person mission vs desk review plus	Region	Country	Risk profile (2024)	Scale up	GAP	Income class	Office size	Risk officer
Desk review plus	RBB	Pakistan	High	No	Yes	Lower-middle	Large	Full-time
Desk review plus	RBC	Ukraine	High	Yes	Yes	Upper-middle	Large	Full-time
Desk review plus	RBC	Armenia	Low	No	No	Upper-middle	Small	Part-time
Desk review plus	RBD	Central African Republic (CAR)	High	No	Yes	Low	Large	Full-time
In-person mission	RBD	Ghana	Low	No	No	Lower-middle	Medium	Part-time

³ With the exception of Pakistan, where only the risk officer was interviewed due to limited availability.

⁴ The same key documents were reviewed for desk-review plus case studies.

Desk review plus	RBJ	Zimbabwe	High	No	Yes	Lower-middle	Medium	Full-time
In-person mission	RBJ	Malawi	High	No	No	Low	Medium	Full-time
In-person mission	RBN	Kenya	High	No	No	Lower-middle	Large	Full-time
Desk review plus	RBN	Somalia	High	Yes	Yes	Low	Very Large	Full-time
Desk review plus	RBP	Colombia	High	Yes	Yes	Upper-middle	Large	Full-time
In-person mission	RBP	Dominican Republic	Low	No	No	Upper-middle	Small	Part-time

Source: Evaluation team

The sample was designed to include country risk profiles with varying levels of contextual volatility. Table 3 displays how the risk profile of sampled countries evolved since 2021.⁵ Whereas some maintained very similar profiles (Armenia, Ghana), others changed drastically (Dominican Republic, Malawi). This was included as a criterion with a view to document whether ERM arrangements kept pace with contextual changes in different country offices.

Table 3: Evolution of country risk profile scores of case study countries 2021-2024 (green = low, yellow = medium, red = high)

		2021	2022	2023	2024	Range (maximum - minimum values)
Dominican Republic		45.5	35.3	24.6	23.2	22.3
Malawi		39.9	38.9	51.6	60.1	21.0
Pakistan		50.0	61.3	67.6	57.5	17.6
Somalia		68.7	75.1	79.1	84.0	15.3
Colombia		59.6	50.0	45.0	58.5	14.6
CAR		70.6	59.3	61.5	61.2	11.9
Kenya		57.3	65.0	67.2	68.5	11.2
Ukraine			63.1	58.8	52.1	11.0
Zimbabwe		63.2	66.0	55.9	53.2	10.0
Ghana		42.0	37.1	35.8	32.3	9.7
Armenia		30.0	33.5	33.4	28.9	7.5

Source: Country risk profile reports (2021-2024)

Reports were created for all case studies conducted. Insights were aligned with the evaluation questions and sub-evaluation questions and were organized by decision to maximize efficiency in the synthesis phase of the evaluation.

Key informant interviews

Consultations with key informants took place with stakeholders at all levels of the organization. Key informant interviews were the main method of collecting data for the evaluation related to, the awareness of and perspectives on: policy design and clarity; the extent and quality of policy implementation across countries, organizational levels, and functions; and to identify enabling and hindering factors of policy implementation. Three interview guides were developed and the key informant interviews were conducted in adherence to semi-structured protocols (Annex VI). Throughout the data collection phase, interviews complemented and validated preliminary findings from the document review, inception missions and evaluability assessment conducted in the inception phase. All interviews at headquarters and regional bureaux levels were coded using Atlas.ti.

⁵ No comparable data prior to 2021 on country risk profiles.

While the stakeholder mapping exercise identified key informants to be interviewed at all levels of the organization, a degree of flexibility allowed the sample key informants to “snowball”, following insights and recommendations from prior interviews. This was particularly prevalent at headquarters and country office levels and enriched the evaluation with additional perspectives and lines of enquiry. Interviews conducted towards the end of the evaluation period did not adhere to interview guides, as they were specifically organized to fill relative evidence gaps.

Comparator exercise

The comparator exercise (Annex XIII) was conducted to understand how the WFP ERM Policy and implementation provisions compare to two comparator organizations: the Food and Agriculture Organization (FAO) and the Office of the High Commissioner for Refugees (UNHCR.) The comparator organizations were selected in consultation with WFP Risk Management Division. The key criteria for selecting comparator agencies were the existence of a dedicated risk management policy and a sizable operational presence in high-risk, humanitarian contexts. Heads of ERM units and services at UNHCR and FAO were interviewed, and the respective organizational ERM policies and high-level guidance were reviewed. The goal of this exercise was to compare, rather than to form evaluative judgements of the organizational ERM policies, systems and cultures. Certain products, audits and reviews were publicly available, and key internal guidance documents were provided by the organizations.

To maximize relevance and comparability with WFP, dimensions of comparison aligned closely with the evaluation sub-evaluation questions. These dimensions were: (1) policy design and vision; (2) implementation provisions; (3) risk processes and concepts; and (4) enabling and hindering factors of policy implementation. See Annex V for the list of questions asked to each agency.

Key decision analysis

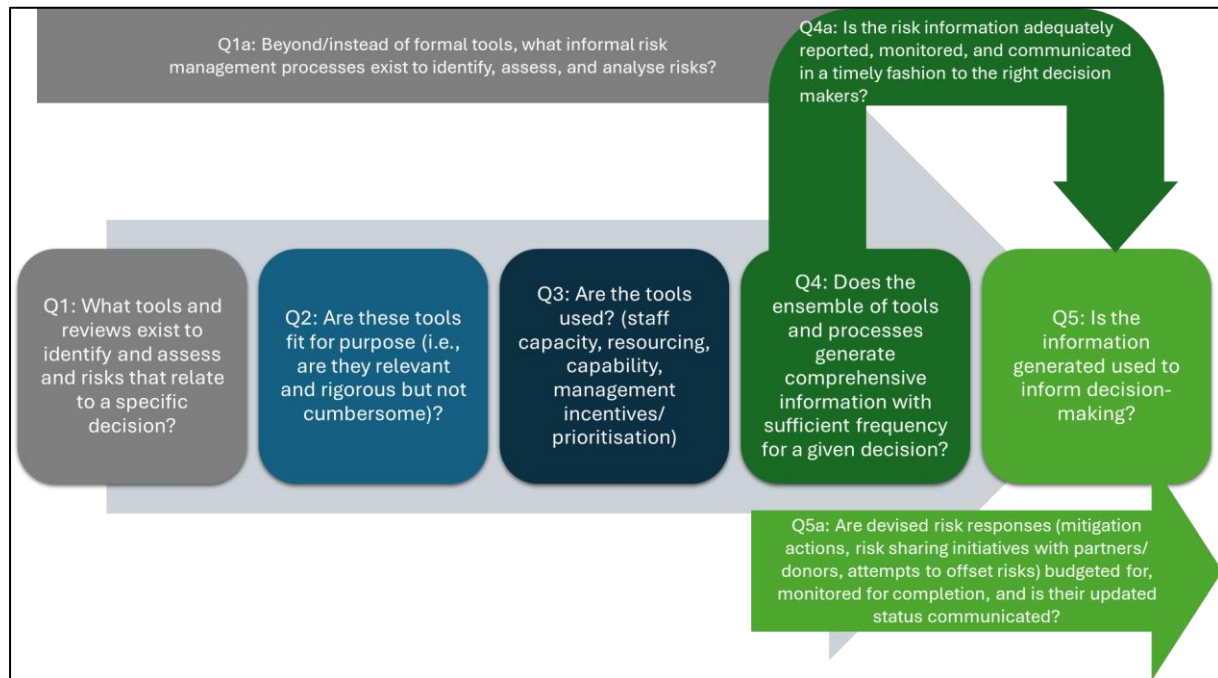
The 2018 ERM Policy aims to encompass the full breadth of organizational risks that could face WFP. Everything from accidents, cybersecurity, price volatility and natural disasters have dedicated risk types in the risk taxonomy. Key decision analysis was developed as a cornerstone of the evaluation methodology, with the dual objective of rendering the thematic scope of the evaluation manageable, while maintaining a focus on WFP priority areas.

The evaluation team ensured that the decision sampling process was participatory, capitalizing on the two inception missions to Rome. The first mission centred around interviews with senior key informants in several key divisions and organization entities, including ethics, programmes, supply chain and the Office of the Inspector General (OIG), followed by remote interviews with all six regional bureaux. Each interviewee was asked to name priority decisions that the organization needs in order to inform its risk management information. This generated a list of 17 decisions.

During the second inception mission, the evaluation team presented this list to the Risk Management Division and regional risk officers at their annual workshop. For the interactive portion of the session, four groups of eight participants were tasked with selecting their top 5 decisions from the list of 17, in terms of: (a) organizational priority; and (b) practicality for the evaluation team. They were also asked to propose and justify two other decisions that, in their opinions, would represent fruitful lines of enquiry.

Figure 1 **depicts the evaluation team’s approach to evaluating specific key decisions.** The questions in the model were not used as a topic guide to be asked question-by-question at interview, but rather a simplified list of interdependent factors based on the risk management process that helped to determine the degree to which a specific decision is risk-informed.

Figure 13: Model for assessing risk-informed decision making



Source: Evaluation team

The list of decisions generated by the participatory process is presented in Table 4. These decisions document three aspects of WFP performance (See Annex VII on the theory of change):

- strategic-level decisions, including strategic planning and workforce adjustment;
 - execution of strategic plans, by the workforce, at the programmatic level; and
 - cross-cutting, daily decisions on conciliating humanitarian principles with operational needs.
- Interviews, analysis of risk registers, corporate guidance, and reviews of programmatic documents (for example, annual country reports (ACRs)) determined the countries and entities in which key decisions would be investigated.

Table 4: Sampled decisions

Key decision	Description	Organizational levels ⁶	Documents reviewed
Country strategic plan design	Documents performance management at CO level, covered under "Findings". Degree to which risk information (i.e. using data in or from risk registers, risk assessments, reviews, oversight missions) informs strategic planning. Key focus on CSP design and annual performance planning	CO (Ukraine, Armenia, CAR, Ghana, Zimbabwe, Malawi, Kenya, Somalia, Colombia, Dominican Republic) RB (RBD, RBP, RBB, RBC) HQ (including programme policy guidance)	CSP documents Revised CSP calibration guidelines Annual performance plans Risk committee minutes Budget revisions
Staff table adjustment (workforce planning)	Documents strategic performance management at all levels, covered in EQ 2 under "Findings". Degree to which decisions related to reduction in force, staff increases or surge deployment, and restructuring (both organizational and entity-specific) for the purpose of implementation of strategic plans were and are risk-informed	CO (Armenia, Malawi, Dominican Republic) HQ (including, human resources (HR), change management)	Human resources guidelines BOOST overviews and FAQs Successive CO organigrams
Scale-Up (emergency activation protocol)	Specific form of strategic planning and staff table adjustment. Covered in EQ 2 under "Findings". Degree to which the timing and decision to scale up operations is risk informed	CO (Ukraine, Somalia, Colombia) RB (RBC) HQ (including emergencies)	Corporate alert system methodology Emergency activation protocol CO-level analysis and notes for the record
Targeting and prioritization	Documents ongoing programmatic execution at CO and RB level, synthesized under "Findings", covered in Annex VII Analytical Framework. Degree to which CO-level targeting strategies (including targeting methodologies, eligibility criteria	CO (CAR, Ghana, Zimbabwe, Somalia, Colombia) RB (RBD, RBJ)	Targeting and prioritization guidance (developed at HQ and RB-levels, general and emergency-specific etc..)

⁶ The sampled organizational levels during data collection phase were not those planned for during the inception phase. The semi-structured interview protocol, combined with a flexible sampling approach for KIIs which allowed some snowballing, enabled the evaluation to gather insights on decisions from unplanned entities. For example, important insights related to risk-informed CSP design organically came from discussions with staff in regional bureaux. Insights on "balancing operational needs with impartiality standards" emerged in interviews in Somalia, despite this line of enquiry not having been planned for this country office. Also, research revealed that certain decision areas that were originally sampled at the country office-level were more applicable at headquarters level (private sector partnerships, prepositioning of supplies). The team adjusted to this information, and organized interviews with relevant informants in headquarters divisions to capture information.

	development) and resource-based prioritization are risk-informed		Targeting strategies (CO level) Needs assessment guidance
Cooperating partner selection and management	Documents ongoing programmatic execution at various levels. Degree to which the selection of partners and management of partners is risk-informed – focused principally on local partners at the CO level	CO (Ukraine, CAR, Malawi, Somalia, Colombia, Dominican Republic) HQ (including NGO partnerships).	Corporate guidance (e.g., guidance on NGO partnerships) Documents on spot checks Partner capacity assessments Partner performance assessments FLAs and MoUs
Prepositioning of supplies	Documents ongoing programmatic execution at HQ level. Covered under “Findings” through lessons learned on escalation. Focused specifically on the Global Commodity Management Facility (GCMF) and on supply chain planning and optimization, and the degree to which they integrate risk management practices	HQ (including GCMF, supply chain)	GCMF overview and strategy Strategic stocks models, assessments and analysis (general and RB level)
Modality selection	Documents ongoing programmatic execution at CO level. Degree to which the modality selection (choice to deliver in-kind, cash-based transfers (CBTs), and all variations therein) is risk-informed	CO (Ghana, Kenya)	Modality selection mechanisms and matrices (CO level) Guidance on CBT modality selection
Private sector fundraising	Documents programmatic execution at CO and HQ levels. Covered in EQ 2 under “Findings”. Degree to which decisions to fundraise with the private sector are risk informed. Focused principally on due diligence processes for larger donors conducted at HQ	CO (Kenya) HQ (including private sector partnerships).	Private sector due diligence Private sector partnership roadmap Other guidance (e.g. step by step guidance for COs on engaging with the private sector)
Balancing operational needs with neutrality and impartiality standards	Documents all aspects of performance management and programmatic execution. Covered in EQ 3 under “Findings”. Degree to which ERM informs decisions that potentially impact operational independence or adherence to humanitarian principles	CO (Ukraine, Zimbabwe, Somalia) RB (RBC, RBD) HQ (including security)	“Principles” policies (access and humanitarian principles) and associated

**(principally focused on the use of
issues surrounding humanitarian
access and the politicization of aid**

**corporate
guidance**

Analysis of decisions relating to strategic planning and management (CSP design, staff table adjustments) were analysed in the main report in detail. Additional examples of the three most well-evidenced decision areas which were not individually explored in the main report – Cooperating Partner Selection and Management, Targeting and Prioritization, and Modality Selection – are presented in Annex VIII.

Annex V. Evaluation Matrix

Table 5: Evaluation matrix

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
Relevance and coherence criterion: EQ1 - How good is the policy?						
1.1 Are the design and content of the policy fit for purpose?	1.1.1 Extent to which the ERM Policy articulates a clear vision, context analysis and justification and results framework, using clear terminology	WFP documents: 2005 ERM Policy (for background) 2015 ERM Policy (for comparison and background) 2018 ERM Policy United Nations International Children's Emergency Fund (UNICEF) and UNHCR ERM policies (comparison) Theory of change or logic model for ERM Policy Experience and opinions: WFP headquarter staff in Deputy Executive Director's (DED) Office (especially RMD), Office of Inspector General	Desk-based documentation review Semi-structured interviews Workshop with RMD (direct observation and participatory consultation, August 2024)	Qualitative document analysis Comparative document analysis Qualitative interview protocols content analysis General, global	Very high	Inputs - Vision
	1.1.2 Degree of clarity of roles, ownership and responsibility , as supported by accountability and reporting mechanisms	WFP documents: 2018 ERM Policy Corporate risk register circular Oversight framework Executive Director (ED) circular on management oversight	Desk-based documentation review	Qualitative document analysis Comparative document analysis Qualitative interviews protocols content analysis	Very high	Inputs - Governance

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
		Job descriptions and delegation of authority of RMD, risk officers, country directors (CDs), deputy country directors (DCDs), regional directors (RDs), deputy regional directors (DRDs) Terms of reference of risk committees CDs and DCDs delegations of authorities in sampled countries Experience and opinions: WFP headquarter staff in DED's Office (esp RMD) Other WFP staff covered by pre-existing survey	Semi-structured interviews Workshop with RMD ED assurance exercise survey	Workshop protocol analysis Survey results quantitative analysis General, global		
	1.1.3 Degree of establishment of mechanisms for risk identification, assessment, reporting, mitigation and monitoring	WFP documents: Corporate risk circular Oversight framework Fraud risk guidance Compendium of key risk indicators Template country risk profile Experiences and opinions: RMD, risk officers in RBs and sampled COs Other WFP staff covered by pre-existing survey	Desk-based documentation review Semi-structured interviews ED assurance exercise survey	Qualitative document analysis Qualitative interviews protocols analysis Workshop protocol qualitative analysis Survey results quantitative analysis General, global	High	Inputs - Systems
	1.1.4 Degree of internal coherence, as emerging from cross-references	WFP documents:	Desk based documentation review	Qualitative document analysis	Very high	Inputs - Internal assumptions

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
	and absence of contradictions, between ERM Policy and other WFP policies and strategic plan	2018 ERM Policy and supporting documents (ERM “quick reference” infographics, ERM manual) including risk appetite statements WFP strategic plans and interim strategies WFP Policies Compendium (including but not limited to policies on cross-cutting issues) Past reports on the 2018 ERM Policy (JIU audit, OIGA 2022 Advisory Assignment report on ERM conducted by Baldwin Global, MOPAN) WFP Reassurance Plan WFP Interim Strategy (2024) Analysis of WFP alignment with Joint Inspection Unit (JIU) benchmarks on risk management WFP oversight framework Experience and opinions: WFP headquarters staff in DED’s Office (esp. RMD, strategic analysis), Ethics Office, ED’s Office (Chief Finance Officer, Inspector General, comms and media), RBs, sampled COs	Semi-structured interviews	Comparative document analysis Qualitative interviews protocols content analysis General, global		
	1.1.5 Level of clarity of cross-cutting priorities in ERM Policy and integration of gender, disability, inclusion, human rights	WFP documents: 2018 ERM Policy WFP Gender Policy WFP Protection and Accountability Policy Corporate Risk Register Circular Archive of reporting documents	Desk review	Qualitative document analysis Comparative document analysis Qualitative interviews protocols content analysis	High	Inputs - Vision and assumptions Particular attention to gender and human rights

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
		Opinions and experiences: WFP headquarter staff in DED's Office (especially RMD), focal persons for gender and protection	Semi-structured interviews	General, global		
1.2 Have provisions supporting policy deployment achieved proactive, full and quality implementation?	1.2.1 Level of clarity and spread of technical tools and guidance, especially on preventive vs reactive risk management approaches	WFP documents: Corporate Risk Register Circular Anti-Fraud Policy Corporate risk registers ERM "Learn Together" platform Opinions and experiences: WFP headquarters staff (RMD; workplace and management, technology, security, human resources; programme operations, programme policy and guidance, analysis, planning and performance), supply chain & delivery, RBs, sampled COs and their	Desk review Semi-structured interviews	Qualitative document analysis Comparative document analysis Qualitative interviews' protocols content analysis General, global and sampled COs and their RBs	High	Inputs - Tools Particular attention to gender and human rights (clarity on cross-cutting issues in tools and guidance)
	1.2.2 Level of intensity and regularity of mutual consultation between risk specialists and non-risk specialists	WFP documents: Iterations of risk registers and reports from sampled COs Job descriptions of risk officers, DCDs, DRBs Opinions and experiences:	Desk review Semi-structured interviews	Qualitative document analysis Comparative document analysis Qualitative interviews protocols content analysis Decision-making analysis	Medium to high (depending on availability of older documents)	Inputs - Communication and direction

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
		RMD, RBs, risk advisors, officers at sampled COs, workplace and management, programme operations, partnerships and innovation		General and sampled decisions, global and sampled COs and their RBs		
	1.2.3 Degree of establishment of an independent ERM institutional function in HQ and in the field	WFP documents: ToRs or job descriptions for RMD and its staff; DCD, DRD, risk officers. Corporate risk circular Oversight framework 2018 ERM Policy Job descriptions in RMD Opinions and experiences: RMD, COs and ED Office, DED Office, human resources, regional directors, deputy regional directors Country directors and deputy country directors at sampled COs. Risk officers at HQ, RB and sampled COs.	Desk review Semi-structured interviews	Qualitative document analysis Qualitative interviews protocols content analysis General, global and sampled COs and their RBs	High to very high	Inputs - Resources

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
	1.2.4 Adequacy of ERM capacity across WFP human resources (beyond risk architecture)	WFP documents: ERM "Learn Together" platform ERM manual, ERM infographic papers, other guidance documents produced by the RMD Job descriptions of risk officers, DCDs, DRBs Opinions and experiences: RMD, human resources, regional directors, deputy regional directors Country directors and deputy country directors at sampled COs Risk officers at HQ, RBs and sampled COs Other WFP staff covered by pre-existing survey	Desk Review Semi-structured interviews Online risk scenarios or ERM training stats ED assurance exercise survey	Qualitative document analysis Qualitative interviews protocols content analysis Survey results quantitative analysis Decision-making analysis General and sampled decisions; global with emphasis on sampled COs and their RBs	Medium to high	Inputs - Capacity
	1.2.5 Presence of commensurate financial resources	WFP documents: RMD budget Budgets of sampled COs (budget line(s) allocated to risk management) Opinions and experiences: RMD, DRDs, DCDs in sampled COs, human resources, Chief Finance Officer, donors	Desk review Semi-structured interviews	Qualitative document analysis Qualitative interviews protocols content analysis General, global	High	Inputs - Resources and external assumptions

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
	1.2.6. Degree of awareness and use of technical tools and guidance, especially on proactive vs reactive risk management approaches	WFP documents: Risk registers at corporate, HQ departments, RB, country levels ERM “Learn Together” platform PSEA guidance and tools Country risk profiles Oversight mission reports Opinions and experiences: RMD, RDs, DRDs, country directors and deputy country Directors at sampled COs, risk officers and focal persons at HQ (workplace and management, programme ops, partnership and innovation), RBs and sampled COs Other WFP staff covered by pre-existing survey and ERM training	Desk review Semi-structured interviews Online risk scenarios or ERM training stats	Qualitative document analysis Comparative document analysis Qualitative interviews protocols content analysis Statistics quantitative analysis Decision making analysis General with emphasis on sampled decisions, global and sampled COs and their RBs	High	Inputs – Tools, resources, communication and direction Particular attention to gender and human rights (consideration of gender and vulnerable groups in risk categorization, especially in terms of PSEA)
	1.2.7. Quality of data and IT systems available to feed risk identification, assessment and monitoring	WFP documents: ERM “Learn Together” platform Risk registers and risk profiles Risk register dashboard Opinions and experiences: RMD, risk officers at HQ, RB and sampled COs Workplace and management and technology	Desk review Semi-structured interviews	Qualitative document analysis Comparative document analysis Qualitative interviews protocols analysis General, global	High	Inputs – Systems Particular attention to gender and human rights (disaggregated data)
Effectiveness Criterion: EQ 2 - What has the policy achieved?						

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
Sub-EQ 2.1: To what extent has a risk management framework been developed, rolled out and sustained over time?	2.1.1 Extent to which there is timely production and maintenance of risk registers, implementation of risk treatments, and related reporting	WFP documents: 2018 ERM Policy and supporting documents (ERM manual) Risk register template KRIs library Reports on audits, internal controls, oversight visit reports in sampled COs and for sampled decisions PSEA guidance and tools Community feedback mechanism hotline statistics Internal control standards Risk registers at corporate, HQ departments, RB, country levels ERM “Learn Together” platform PSEA guidance and tools Country risk profiles Oversight mission reports Opinions and experiences: Risk officers in HQ, RBs, sampled COs RMD, RDs, DRDs, country directors and deputy country Directors at sampled COs, Risk officers and focal persons at HQ (workplace and management, programme ops, partnership and innovation), RBs and sampled COs	Desk review Semi-structured interviews	Qualitative document analysis Qualitative interviews’ protocols content analysis Decision making analysis General with emphasis on sampled decisions, global with emphasis on sampled COs and their RBs	Medium to high	Outputs and short-term outcomes - consistent use and maintenance of risk registers; processes in place; risk identification Particular attention to gender and human rights (consideration of gender and vulnerable groups in ERM tools, esp. in terms of PSEA)

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
		Other WFP staff covered by pre-existing survey and ERM training				
	2.1.2 Extent and robustness of WFP-internal risk prevention and mitigation measures	WFP documents: Corporate risk appetite statements and reports Country risk profiles indexes and reports CSPs for sampled COs Scale-up documentation (corporate scale-up exercise proceeds, operational task force (OTF) reports) Opinions and experiences: RMD, Inspector General, Chief Financial Officer's Office, Chief of Staff and ED Office, DED's Office, DRDs, country directors and deputy country directors for sampled CO, risk officers and focal persons at HQ (workplace and management, programme operations, partnership and innovation), RBs and sampled COs, staff at WFP field offices. Key partners in sampled COs (government, implementing partners, etc. involved in sampled decisions)	Desk review Semi-structured interviews RMD workshop observation (August 2024), workshop	Qualitative document analysis Qualitative interviews protocols analysis Workshop protocol qualitative analysis General, global with emphasis on sampled COs and their RBs	High	Outputs and short-term outcomes – common understanding of risk appetite and exposure; risk assessment; culture of risk awareness Long-term outcomes: enhanced transparency, predictability, trust Particular attention to gender and human rights (risk-affected actors)
	2.1.3 Extent there is compliant and timely escalation	WFP documents: Global analysis reports 2022-2023	Desk review	Qualitative document analysis	High	Outputs and short-term outcomes – common understanding of risk governance; processes

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
		Global Risk Report 2024 Corporate alert system methodology Emergency activation protocol Scale-up documentation (corporate scale-up exercise proceeds; OTF reports) Regional bureaux risk management feedback Other documents to be determined based on sampled list of decisions Community hotline statistics, PSEA reporting Internal control standards, audit reports, oversight mission reports in sampled COs Opinions and experiences: (to be determined based on sampled decisions) RMD, Inspector General, DRDs, country directors and deputy country directors for sampled COs, risk officers and focal persons at HQ (workplace and management, programme operations, partnership and innovation), RBs and sampled COs Other WFP staff covered by pre-existing survey and ERM training	Semi-structured interviews Online risk scenarios or ERM training stats	Qualitative interviews protocols analysis Statistical quantitative analysis Decision making analysis Sampled decisions, global with emphasis on sampled COs and their RBs		in place; balance risk and opportunity; risk offsetting; culture of risk transparency, accountability; culture of risk awareness
2.2 To what extent does a vision and culture of risk management exist at all levels throughout WFP in line with the ERM policy, and to what	2.2.1 Extent to which leadership and management have prioritized ERM ("tone at the top")	WFP documents: WFP strategic plans and interim strategies Annual performance plans and reports CSPs for sampled COs	Desk review	Qualitative document analysis Qualitative interviews' protocol analysis	Medium	Inputs - Vision

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
extent is it linked to strategic plan implementation?		Opinions and experiences: DED's Office, ED's Office, RMD, Inspector General, DRDs, country directors and deputy country directors for sampled COs	Semi-structured interviews	General and global		
	2.2.2 Level of risk and risk responsibility clarity and awareness beyond the risk management architecture	WFP documents: Risk registers, especially completed actions Functional risk register mitigation measures Regional bureaux risk management feedback Annual risk management reviews Annual country reports (risk management section) CSPs and annual budget revisions in sampled COs PSEA reporting Audit and oversight mission reports (sampled COs) Other documents to be determined based on sampled decisions Annual performance budget (including budget lines for risk mitigation measures if any, to be highlighted by risk officers in sampled COs)	Desk review	Qualitative document analysis Qualitative interviews protocols analysis Statistical quantitative analysis Decision-making analysis Sampled decisions, global with emphasis on sampled COs and their RBs	Medium to high	Outputs and short-term outcomes - common understanding of risk governance; processes in place; balance risk and opportunity; risk offsetting; culture of risk transparency, accountability. Long-term outcomes: Improved compliance with control, oversight, reporting; improved performance on KRIs; improved adaptation to fluid contexts. Particular attention to gender and human rights (balancing of risks and opportunities informed by gender and consideration of vulnerable groups)
		Opinions and experiences: (To be determined based on sampled decisions) RMD, Inspector General, DRDs, country directors and deputy country directors in sampled COs, risk officers and focal persons at HQ (workplace and	Semi-structured interviews			

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
		PSEA reporting Audit and oversight mission reports (sampled COs) Other documents to be determined based on sampled decisions Annual performance budget (including budget lines for risk mitigation measures) for sampled countries Opinions and experiences: (to be determined based on sampled decisions) RMD, Inspector General, DRDs, country directors and deputy country directors in sampled COs, risk officers and focal persons at HQ (workplace and management, programme operations, partnership and innovation), RBs and sampled COs Other WFP staff covered by pre-existing survey and ERM training	Semi-structured interviews Online risk scenarios or ERM training stats ED Assurance exercise survey	Qualitative interviews protocols analysis Decision making analysis Sampled decisions, global with emphasis on sampled COs and their RBs		
2.4 To what extent is decision making at WFP informed by risk management data and clear, contextually relevant risk appetite statements?	2.4.1 Level of internal agreement about priority risks	WFP documents: Risk registers at corporate, HQ departments, RB, country levels Compendium of key risk indicators Regional bureaux risk management feedback Annual risk management reviews Opinions and experiences:	Desk review	Qualitative document analysis Qualitative interviews protocols analysis General, sampled COs and their RBs	Medium	Outputs and short-term outcomes - common understanding of risk governance; processes in place; balance risk and opportunity; risk monitoring; culture of risk transparency, accountability

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
2.5 To what extent is there a common understanding within WFP regarding its risk exposure in relation to risk appetite? To what extent is WFP's risk appetite and profile coherently articulated, internally and externally?		RMD, RDs, DRDs, country directors and deputy country directors at sampled COs, Risk officers and focal persons at HQ (workplace and management, programme ops, partnership and innovation), RBs and sampled COs	Semi-structured interviews			
	2.5.1 Existence of a realistic description of risk exposure, and risk appetite at corporate, HQ departments, RB, country level	WFP documents: Corporate risk appetite statements and reports Country risk profiles indexes and reports CSPs for sampled COs Scale-up documentation (corporate scale-up exercise proceeds; OTF reports) Opinions and experiences: RMD, Inspector General, Chief Financial Officer's Office, Chief of Staff and ED Office, DED's Office, DRDs, country directors and deputy country directors for sampled CO, risk officers and focal persons at HQ (workplace and management, programme operations, partnership and innovation), RBs and sampled COs, staff at WFP field offices. Key partners in sampled COs (government, implementing partners, etc. involved in sampled decisions)	Desk review Semi-structured interviews RMD workshop observation (August 2024), workshop	Qualitative document analysis Qualitative interviews protocols analysis Workshop protocol qualitative analysis General, global with emphasis on sampled COs and their RBs	High	Outputs and short-term outcomes – common understanding of risk appetite and exposure; risk assessment; culture of risk awareness. Long-term outcomes: enhanced transparency, predictability, trust. Particular attention to gender and human rights (risk-affected actors)

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
	2.5.2 Degree of systematization of transparent, adequate risk sharing with partners	WFP documents: Funding proposals submitted to Finance by sampled COs as relate to sampled decisions for each CO Donor agreements MoUs with host authorities Audit and oversight mission reports in sampled COs Field-level agreements in sampled COs Opinions and experiences: DED's Office, DRDs, country directors and deputy country directors in sampled COs, risk officers/focal persons at HQ (programme operations, partnership and innovation) Donors, partners in government Partners in civil society organizations (CSOs) implementing partners Partners in private sector	Desk review Semi-structured interviews	Qualitative document analysis Qualitative interviews protocols analysis Decision making analysis General and sampled decisions, global and sampled COs and their RBs	Medium to high	Outputs and short-term outcomes - common understanding of risk governance; processes in place; risk sharing; culture of risk transparency, accountability Particular attention to gender and human rights (balancing of risks and opportunities informed by gender and consideration of vulnerable groups)
Coherence, efficiency, sustainability criteria: EQ 3: What were the enabling or hindering factors for achievement or results?						
3.1 How ready, willing and able has WFP and its partners been to support WFP risk response and mitigation strategies?	3.1.1 Level of internal consultation and transparency on ERM	WFP documents: High-Level Committee on Management (HLCM) proceeds CSPs for sampled COs	Desk review	Qualitative document analysis Qualitative interviews protocols analysis General, global with emphasis on	High	Short- and long-term outcomes – external assumptions

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
		Opinions and experiences: DED's Office, DRDs, country directors and deputy country directors for sampled COs, risk officers and focal persons at HQ (programme operations, partnership and innovation)	Semi-structured interviews	sampled COs and their RBs		
	3.1.2 Level of donor and MS mutual transparency for elaboration of risk registers, risk appetite statements, and risk mitigation measures	WFP documents: Iterations of risk registers and reports from sampled COs HLCM proceeds Donor agreements Opinions and experiences: RMD, DED's Office, DRDs, country directors and deputy country directors at sampled COs, risk officers and focal persons at HQ (programme operations, partnership and innovation) Donors Partners in government	Desk review Semi-structured interviews	Qualitative document analysis Qualitative interviews protocols analysis General, global with emphasis on sampled COs and their RBs	Medium to high	Short- and long-term outcomes - external and internal assumptions
	3.1.3 Level of operational partner consultation for elaboration of risk registers, risk appetite statements, and risk mitigation measures	WFP documents: Iterations of risk registers and reports from sampled COs Partner agreements in sampled COs and decisions Opinions and experiences:	Desk review	Qualitative document analysis Comparative document analysis Qualitative interviews protocols analysis	Medium to high	Short- and long-term outcomes - external and internal assumptions Particular attention to gender and human rights (inclusive

Evaluation questions and sub-questions	Indicators	Data sources	Data collection methods	Data analysis methods and level (general vs sampled decisions; global vs. sampled country office case studies)	Anticipated level of robustness based on evaluability assessment and data sources identified	Theory of change level
		2018 ERM Policy Years in review Global analysis reports 2022-2023 Global Risk Report 2024 Documentation on Business Operation and Organization Strategic Transformation (BOOST) exercise, if available Opinions and experiences: RMD, DED's Office, DRDs, country directors and deputy country directors for sampled COs, risk officers and focal persons at HQ (programme operations, partnership and innovation), donors	Semi-structured interviews	Qualitative interviews protocols analysis General, global with emphasis on sampled COs and their RBs		
	3.2.3 Cessation or evolution out-of-appetite activities, especially in high-risk context	WFP documents: CSPs for sampled COs Sampled countries risk profiles and risk appetite reports Corporate scale-up protocols Opinions and experiences: RMD, country directors and deputy country directors for sampled COs, risk officers/focal persons at HQ (programme operations, partnership and innovation), SCD Other WFP staff	Desk review Semi-structured interviews	Qualitative document analysis Comparative document analysis Qualitative interviews protocols analysis Decision making analysis General, sampled decisions, global with emphasis on sampled COs and their RBs	Medium	Long-term outcomes – risk-informed decision making

Annex VI. Data Collection Tools

Key informant interview guides

Key informant interviews were conducted in accordance with semi-structured interview protocols, in which the interviewer is provided with a list of open-ended questions. The data collection tools and associated questions are designed to:

- clarify the confidentiality of the interview, and that all responses would be anonymized if used in reporting; and
- invite open discussion, rather than survey-style regimented answers, while ensuring relevance to key lines of enquiry.

The tools below were guides, and experts adhered to them flexibly, depending on the priorities, knowledge, and experiences of each respective key informant. To maintain a natural flow, questions were not necessarily asked verbatim. The script was also deviated from to accommodate lines of enquiry specific to sampled key decisions. A rubric (Table 6) was developed to guide evaluators in decision-specific questioning.

Separate interview guides were produced for different stakeholders: WFP partners, staff with a specific ERM responsibility, and staff without a specific ERM responsibility. These interview guides are included below:

Key Informant Interview guide – WFP partners (Member States, Donors, Government Partners, CSOs, cooperation partners)

Introduction

Thank you for making time today.

I am xxxx. I/We are part of an independent external evaluation team engaged to conduct the ERM Policy Evaluation. We are engaged by WFP through the consultancy Landell Mills to conduct this evaluation. We and are not affiliated directly with the programme, nor any of the implementing partners.

The purpose of the ERM Policy Evaluation is to;

- *Evaluate how good the policy is, what it has achieved, and the hindering/enabling factors of policy implementation*

Our interview will focus on some specific questions on which we would like your views and insights. There are no wrong or right answers as the input provided is unique and this effort is part of a learning process.

Your feedback will be synthesized with the inputs of other people we speak to and we will present this synthesis of findings in the final report. We will not be attributing any feedback and comments in the report to any specific individual or organization. The names of interviewees will be shared with WFP and might be published as a list in the report's annexes, but without attribution of any specific comments or observations. We do not anticipate any risks associated with participating in this interview.

The scripts from the interview will not be shared with anyone outside the evaluation team and we will thus maintain your anonymity throughout the data collection and reporting process.

Participation is entirely voluntary. You may choose to not respond to any or all questions or may withdraw anytime without consequences

This interview will take approximately 60 to 90 minutes. Please let us know if you wish to seek any clarifications from us before we proceed.

Kindly confirm if you agree to participate in this interview and would like us to proceed with the interview.

Date of KII/FGD:	
Data Collector Name:	
Location:	

KII Name:	
Location (RB/CO) or Department (HQ):	
Role title:	
Length in position:	
Gender:	

Interview questions

1. Please describe your functions

2. Do you know about WFP ERM Policy?

If interviewee is familiar:

1. *How clear and accurate do you find the policy in terms of vision? Of terminology?*
2. *Are the roles, responsibilities, and mechanisms for ERM clearly outlined?*
3. *How much do you know about WFP's risk identification and risk appetite, and how much do they know about yours?*

3. How has WFP interacted with you in its risk management efforts?

4. *Have you been consulted or involved in WFP's risk identification or assessment? (QUESTION'S FOCUS TO BE ADJUSTED TO SAMPLED DECISIONS AS RELEVANT TO THE INTERVIEWEE)*
5. *If yes, on which occasions ? How and whom did you discuss this topic with?*
6. *How would you describe this experience and your level of satisfaction with it?*
7. *In this framework were you also consulted on how to treat these risks, and what was the outcome?*
8. *Has your institution had to share these risks with WFP? How is risk sharing decided, and how does it work in practice?*
9. *Have you been involved in continuously monitoring these risks?*
10. *Has this process taken account gender, vulnerability, or other differences into account? Please provide examples.*
11. *Can you share any example when an activity was ceased because it was out of appetite for WFP and/or for you? What were the consequences?*

4. Any other point you want to share risk management in/with WFP?

Thank you very much for your participation in the ERM Policy Evaluation. Your insights and opinions are very valuable to the process. If you wish to provide any further details that might come to mind or you wish to contact us regarding your responses at a later date, please do not hesitate to drop the evaluation an email through the address **XX CONTACT EMAIL ADDRESS**

On behalf of the evaluation team and WFP I thank you.

Introduction

Thank you for making time today.

I am xxxx. I/We are part of an independent external evaluation team engaged to conduct the ERM Policy Evaluation. We are engaged by WFP through the consultancy Landell Mills to conduct this evaluation. We and are not affiliated directly with the programme, nor any of the implementing partners.

The purpose of the ERM Policy Evaluation is to;

- Evaluate how good the policy is, what it has achieved, and the hindering/enabling factors of policy implementation

Our interview will focus on some specific questions on which we would like your views and insights. There are no wrong or right answers as the input provided is unique and this effort is part of a learning process.

Your feedback will be synthesized with the inputs of other people we speak to and we will present this synthesis of findings in the final report. We will not be attributing any feedback and comments in the report to any specific individual or organization. The names of interviewees will be shared with WFP and might be published as a list in the report's annexes, but without attribution of any specific comments or observations. We do not anticipate any risks associated with participating in this interview.

The scripts from the interview will not be shared with anyone outside the evaluation team and we will thus maintain your anonymity throughout the data collection and reporting process.

Participation is entirely voluntary. You may choose to not respond to any or all questions or may withdraw anytime without consequences

This interview will take approximately 60 to 90 minutes. Please let us know if you wish to seek any clarifications from us before we proceed.

Kindly confirm if you agree to participate in this interview and would like us to proceed with the interview.

Date of KII/FGD:	
Data Collector Name:	
Location:	
KII Name:	
Location (RB/CO) or Department (HQ):	
Role title:	
Length in position:	
Gender:	

Interview questions

5. Please describe your functions regarding ERM

6. What is your opinion about the quality of WFP's 2018 ERM Policy?

Checklist for interviewer if not spontaneously addressed by interviewee:

1. How familiar are you with the ERM Policy?
2. How clear and accurate do you find the policy in terms of vision? Of terminology?
3. Are the roles, responsibilities, and mechanisms for ERM clearly outlined?

4. *Any contradictions or tensions with other WFP policies, mandate, strategic objectives, or real-life conditions?*
5. *Satisfactory inclusion of cross-cutting issues?*

7. How would you say the tools, templates, and guidance developed to implement the policy have worked since 2018?

Checklist for interviewer if not spontaneously addressed by interviewee:

6. *In your experience, what are the main tools and documents that drive the implementation of the ERM policy? (e.g. risk registers, risk statements and reports, risk profiles...)*
7. *How useful do you find them, and why?*
8. *Have you received the training and guidance you needed to fulfil your functions with regard to ERM?*
9. *Whom else do you interact with to get the ERM processes running, and how is that working?*
10. *Do you, and do they, have the resources and time needed to get this done?*

8. To what extent would you say the ERM policy has been implemented in practice since 2018?

Checklist for interviewer if not spontaneously addressed by interviewee:

11. *Are ERM documents prepared correctly, and on time?*
12. *How well do the ERM documents you work with capture the reality of risks through all phases of ERM? E.g., are risk areas, risk appetite and risk tolerance realistic?*
13. *Are there risks, or risk areas, which are not captured in ERM documents, and how are they dealt with?*
14. *If we take [sampled decisions in the respective CO; CSP design, talent management, selection of cooperating partners, scale-up for HQ respondents], are their related risks correctly identified and assessed? What are the most common mitigation actions? How does escalation take place? What happens after mitigation? Are risks regularly monitored?*
15. *Could you describe examples of preventive vs. reactive risk treatment with regards to [sampled decisions]? How adequate do you find these treatments? Are there any other mitigation measures you apply, which are not formally reported in ERM documents?*
16. *Do ERM reporting and mitigation measures take into account gender, vulnerability, or other differences?*

9. How would you describe the risk culture across WFP?

Checklist for interviewer if not spontaneously addressed by interviewee:

17. *In what constellation is risk management discussed within WFP at your level (e.g. risk Committees in CO, other platforms, one-to-one...)? Is this high-priority?*
18. *Beyond ERM specialists such as yourself, how knowledgeable and prepared would you say your colleagues are? Any particular thematic/geographic areas, or level of management, where this culture needs reinforcement?*

19. *Beyond the preparation of ERM documents, how much is decision-making informed by risk consideration? How is this tied to processes specific to risk documents preparation?*
20. *If we take [sampled decisions] how is it working?*
21. *How much is risk thinking informed by gender, vulnerability, or other differences?*

10. How does ERM relate to the risk culture of WFP's partners (Governments, Donors, cooperation partners)?

Checklist for interviewer if not spontaneously addressed by interviewee:

21. *Which partners are consulted in the identification, assessment, mitigation, and monitoring of risks in [sampled decisions]?*
22. *If we take [sampled decisions], is there risk sharing? How is risk sharing decided, and how does it work in practice?*
23. *How much do you know about these partners' risk identification and risk appetite, and how much do they know about WFP's?*
24. *Can you share any example when an activity was ceased because it was out of appetite for WFP and/or for partners? What were the consequences?*
25. *What challenges do you face daily in managing risks related to your function? Do you find answers to these challenges in the policy and its risk management tools?*

11. Any other point you want to share about the ERM policy and its effects on WFP?

*Thank you very much for your participation in the ERM Policy Evaluation. Your insights and opinions are very valuable to the process. If you wish to provide any further details that might come to mind or you wish to contact us regarding your responses at a later date, please do not hesitate to drop the evaluation an email through the address **XX CONTACT EMAIL ADDRESS***

On behalf of the evaluation team and WFP I thank you.

Key Informant Interview guide – WFP staff without specific ERM responsibility

Introduction

Thank you for making time today.

I am xxxx. I/We are part of an independent external evaluation team engaged to conduct the ERM Policy Evaluation. We are engaged by WFP through the consultancy Landell Mills to conduct this evaluation. We and are not affiliated directly with the programme, nor any of the implementing partners.

The purpose of the ERM Policy Evaluation is to;

- *Evaluate how good the policy is, what it has achieved, and the hindering/enabling factors of policy implementation*

Our interview will focus on some specific questions on which we would like your views and insights. There are no wrong or right answers as the input provided is unique and this effort is part of a learning process.

Your feedback will be synthesized with the inputs of other people we speak to and we will present this synthesis of findings in the final report. We will not be attributing any feedback and comments in the report to any specific individual or organization. The names of interviewees will be shared with WFP and might be published as a list in the report's annexes, but without attribution of any specific comments or observations. We do not anticipate any risks associated with participating in this interview.

The scripts from the interview will not be shared with anyone outside the evaluation team and we will thus maintain your anonymity throughout the data collection and reporting process.

Participation is entirely voluntary. You may choose to not respond to any or all questions or may withdraw anytime without consequences

This interview will take approximately 60 to 90 minutes. Please let us know if you wish to seek any clarifications from us before we proceed.

Kindly confirm if you agree to participate in this interview and would like us to proceed with the interview.

Date of KII/FGD:	
Data Collector Name:	
Location:	
KII Name:	
Location (RB/CO) or Department (HQ):	
Role title:	
Length in position:	
Gender:	

Interview questions

1. Please describe any functions you may have with regard to ERM

2. How familiar are you with the ERM Policy?

If interviewee is familiar:

- How clear and accurate do you find the policy in terms of vision? Of terminology?
- Are the roles, responsibilities, and mechanisms for ERM clearly outlined?

3. How would you say the tools, templates, and guidance developed to implement the policy have worked since 2018?

Checklist for interviewer if not spontaneously addressed by interviewee:

- Have you been consulted or involved in preparing some ERM documents? (e.g. risk registers, risk statements and reports, risk profiles...)
- If yes, how would you describe this experience?
- Have you received training and guidance on ERM, and if yes could you describe them?
- Do you interact with your Risk Officer, and if yes how? How satisfied are you?

4. To what extent would you say risk management has been implemented in practice since 2018?

Checklist for interviewer if not spontaneously addressed by interviewee:

- Is risk management part of decision-making, and if yes, through which processes?

8. *If we take [sampled decisions in the respective CO; CSP design, talent management, selection of cooperating partners, scale-up for HQ respondents], how are risks identified and assessed? Are ERM documents used for this?*
9. *In the framework of these decisions, what are the most common mitigation actions (preventive, and reactive) Do you find them satisfactory?*
10. *Have you ever formally or informally escalated a risk? How and with whom?*
11. *What happens after mitigation? Are risks regularly monitored?*

5. How would you describe the risk culture across WFP?

Checklist for interviewer if not spontaneously addressed by interviewee:

12. *How highly do you think risk is prioritised in your office?*
13. *Does risk consideration take into account gender, vulnerability, or other differences? Please provide examples.*

6. How does ERM relate to the risk culture of WFP's partners (Governments, Donors, cooperation partners)?

Checklist for interviewer if not spontaneously addressed by interviewee:

14. *Which partners are consulted in the identification, assessment, mitigation, and monitoring of risks in [sampled decisions]?*
15. *If we take [sampled decisions], is there risk sharing? How is risk sharing decided, and how does it work in practice?*
16. *How much do you know about these partners' risk identification and risk appetite, and how much do they know about WFP's?*
17. *Can you share any example when an activity was ceased because it was out of appetite for WFP and/or for partners? What were the consequences?*
18. *What challenges do you face daily in managing risks related to your function? Do you find answers to these challenges in the policy and its risk management tools?*

7. Any other point you want to share about the ERM policy and its effects on WFP?

*Thank you very much for your participation in the ERM Policy Evaluation. Your insights and opinions are very valuable to the process. If you wish to provide any further details that might come to mind or you wish to contact us regarding your responses at a later date, please do not hesitate to drop the evaluation an email through the address **XX CONTACT EMAIL ADDRESS***

On behalf of the evaluation team and WFP I thank you.

Comparator exercise interview framework

As part of the comparator exercise, senior ERM staff at UNHCR and FAO were interviewed, and the organizations' respective ERM policies and high-level guidance were reviewed. The goal of this exercise was to compare, rather than to form evaluative judgements of the organisations ERM policies, systems, and cultures. As a guide for these interviews, a list of questions were devised, structured around key themes: (1) Policy Design and Vision, (2) Implementation Provisions, (3) Risk Processes and Concepts, and (4) Enabling or hindering factors of policy implementation. The guide is presented in the table below.

Table 6: Interview guide for the comparator exercise

Domain	Questions
Policy Design and Vision	What are the goals and objectives of the policy?
	Where does risk management sit within the organisational organigram and governance architecture?
	How coherent/well integrated is the policy across the policy landscape?
Implementation provisions	What resources, both human and financial, are allocated to risk management at each level of the organisation?
	What are considered the core guidance and training that accompany the policy and what do they emphasise?
	How aware are staff of the policy, its vision and associated practices?
	What IT systems solutions/systems are in place to enable policy implementation?
Risk Processes and Concepts	In the policy document, how are risk processes conceptualised?
	How are risks categorised?
	What is the format of the risk registers, both operationally and strategically/corporately, and with what frequency are they updated?
	How are mitigation actions documented, monitored and resourced?
	Does the organisation use indicators to monitor risk behaviours?
	Does the organisation use risk appetite statements?
	Through what mechanisms are risks escalated?
Enabling and hindering factors	What are the main enabling/hindering factors of the implementation of the policy?

Annex VII. Fieldwork Agenda

Country visits took place in four case study countries between October 2024 and December 2024. Each case study country was visited by two evaluation team members.

Dominican Republic (7-11 October)

Interviews took place during the field visit, with the following:

Position	Organization
Head of Programmes	WFP Dominican Republic CO
Head of Finance (and nominal risk focal point)	WFP Dominican Republic CO
Country Director	WFP Dominican Republic CO
Finance Officer	WFP Dominican Republic CO
Monitoring and Evaluation (M&E) Officer	WFP Dominican Republic CO
Resource Management Officer	WFP Dominican Republic CO
Partnerships Officer	WFP Dominican Republic CO
Activity Manager – Disaster Risk Reduction (DRR)	WFP Dominican Republic CO
Head of Research, Assessment and Monitoring (RAM)	WFP Dominican Republic CO
Head of Social Protection	WFP Dominican Republic CO
M&E Officer	WFP Dominican Republic CO
Plan International Programme Officer (operational partner)	Plan International

Ghana (4-8 of November)

Interviews took place during the field visit, with the following:

Position	Organization
Country Director	WFP Ghana CO
Risk Focal Point, Finance Manager	WFP Ghana CO
M&E Officer	WFP Ghana CO
SO1 Manager & Head of Tamale Sub-Office	WFP Ghana CO
SO2 Manager	WFP Ghana CO
SO4 Manager	WFP Ghana CO
CBT Manager	WFP Ghana CO
SO3 Manager	WFP Ghana CO
Supply Chain Manager	WFP Ghana CO
Gender, Protection and Youth Focal Person	WFP Ghana CO
Head of Bolgatanga Sub-Office	Bolgatanga Sub-office
Director Nutrition	Ghana Heath Service
WFP Coordinator	Ghana Health Service
Head of RAME	WFP Ghana CO
Partnerships Unit	WFP Ghana CO
Country Representative	UNHCR
Risk Focal Point	UNHCR
Programme Management Specialist	USAID
Climate, Nature and Food Security Advisor	FCDO
DCD	Remote interview
WASH and Staff Safety	WHO

Malawi (11-15 November 2024)

Interviews took place during the field visit, with the following:

Position	Organization
Country Director	WFP Malawi CO
Gender, Protection and Inclusion Officer	WFP Malawi CO
Risk Officer	WFP Malawi CO
Activity Manager, Nutrition	WFP Malawi CO
Head of Supply Chain	WFP Malawi CO
Deputy Head of Supply Chain	WFP Malawi CO
Head of Human Resources	WFP Malawi CO
Head School of Meals and Nutrition	WFP Malawi CO
Head of Programmes	WFP Malawi CO
Cooperating Partner (CP) Management	WFP Malawi CO
Resilience Programmes	WFP Malawi CO
CP Management	WFP Malawi CO
Deputy Director, Land Resources	Department, Ministry of Agriculture
Head of VAM and M&E	WFP Malawi CO
Staff Member	World Vision International

Kenya (2-6 December 2024)

Interviews took place during the field visit, with the following:

Position	Organization
Country Director	WFP Kenya CO
Head of Risk and Compliance Team	WFP Kenya CO
Deputy Country Director Enabling Services; DCD Operations	WFP Kenya CO
Head of Finance and Management Service (including infrastructure engineering, finance, admin, transport fleet)	WFP Kenya CO
Head of Programming and Budget	WFP Kenya CO
Head of SO1 (Refugee Support)	WFP Kenya CO
Head of Activity 1 (Humanitarian)	WFP Kenya CO
Head of Activity 2 (Livelihoods)	WFP Kenya CO

Risk Focal Person and Programme Policy Officer (SO1)	WFP Kenya CO
Head of Human Resources	WFP Kenya CO
Head of Security	WFP Kenya CO
Partnership Unit	WFP Kenya CO
SO2 Team	WFP Kenya CO
SO3 Team	WFP Kenya CO
Head of Documentation, Department of Refugee Affairs	WFP Kenya CO
Risk Focal Point, Business Transformation Unit	WFP Kenya CO
M&E Unit	WFP Kenya CO
VAM Unit	WFP Kenya CO
Gender, Protection and Disability Inclusion Officer	WFP Kenya CO
Supply Chain and Procurement Team	WFP Kenya CO
Resident Coordinator	UNCT
Focal Point for UNICEF and Risk Manager	UNHCR

Annex VIII. Analytical Framework and the Theory of Change

Analytical framework

The analytical framework for this evaluation follows a sequential design: the findings followed the structure defined by the evaluation matrix, which itself was a direct elaboration of the theory of change. The **theory of change** drew on the contents of the vision of the policy to define the scope of the evaluation and mapped out how the 2018 ERM Policy intended to contribute to the WFP mandate. The theory of change constructed for this evaluation is explored in detail below.

Once constructed and validated with key stakeholders, the contents of the theory of change, including internal and external assumptions, formed the basis of the **evaluation matrix**. The (re)adjustment of the sub-EQs, and the development of the lines of enquiry and indicators were informed by the validated contents of the theory of change. To maximize efficiency during the analysis and synthesis phase of the evaluation, the coding of information from interviews, case studies and document reviews followed the structure of the sub-EQs and indicators defined in the matrix.

The evaluation team held several synthesis workshops to generate a list of preliminary **findings** based on this coded information. During these workshops, core team members focused on assessing the strength of evidence, as well as ensuring that no sources of evidence were being unduly privileged during triangulation. The list of preliminary findings generated were then validated at two global preliminary findings debriefs, comprised of key stakeholders engaged in the evaluation. Feedback from these sessions further refined the final list of findings presented in the report. In turn, these findings informed this evaluation's conclusions and recommendations, as depicted in Annex X.

Theory of change

This annex presents a layer-by-layer analysis of the contents of the theory of change and key assumptions. The evaluation relies on the concept of theory-based evaluation. The vision and results chain outlined, explicitly or implicitly, in the ERM Policy, constitute its theory of how this policy was expected to produce change in the organization. It serves to identify:

- what mechanisms and actions were expected to cause what results at all levels of changes, from WFP inputs, to long-term outcomes on the organization's mandate towards its governing bodies and final beneficiaries;
- why these changes were expected to happen, that is, internal assumptions; and
- the external conditions that had to be in place for this, that is, external assumptions.

Input level

The executive summary of the WFP 2018 ERM Policy notes that the organization "operates in very dynamic environments, where humanitarian needs and the means to fulfil them are continually changing, requiring WFP to adapt and innovate in a sustainable and effective way". WFP has developed the ERM Policy to better discharge its life-saving mandate, entrusted to the organization based on humanitarian principles, against a challenging context, and with finite, variable and donor-dependent funding.

Complex, volatile, often risk-heavy contexts // Dual mandate: life-saving + need reduction, food security, SDGs // Funding fluctuation

WFP-partners shared
humanitarian principles

The Policy explains the risk processes in WFP that place a special emphasis on the “first-and second-line responsibilities for risk management across all levels of the organization”. It additionally explains that “risk appetite and the processes which bring it to life” (executive summary) are important concepts within the policy. These are classified as inputs in the theory of change: essentially about WFP putting in place the policy, tools and processes for risk management.

The main WFP input in ERM is the Policy itself, as a document, containing three building blocks:

- a vision for ERM, which sets the tone at the top, defines clear ERM concepts (for example, the purpose of ERM, risk categories, basic definitions) and emits a truthful corporate risk appetite statement for reach risk category;
- a governance model, consisting of the three lines of defence, with their reporting lines, escalation procedures and defined roles, responsibilities and accountabilities; and
- systems serving ERM, including mechanisms and reporting procedures for the four steps of ERM (identification, assessment, mitigation, monitoring).

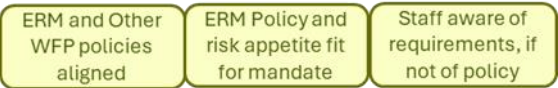


The corollary of the Policy document is a set of support structures, which are not all explicitly contained in the Policy, but which are implicitly required for its roll-out:

- tools to implement the policy, such as roll-out plans, templates for documents embodying the four ERM steps (risk identification, assessment, mitigation, monitoring), guidance materials and data sets as a basis for risk metrics, all served by adequate IT;
- resources: funding and specialized human resources enjoying adequate independence and positioning in the WFP organigram; and
- two-way communication and direction among these specialists (particularly between RMD and risk specialists in headquarters, regional bureaux and country offices), and between risk specialists and risk owners (officials who do not specialize in risk management but are responsible for decisions informed by it).



Assumptions to outputs



For the policy to be rolled out, it must be aligned with other WFP policies and compliant with UN-wide standards; its key components must also be compatible with the WFP mandate (and the exposure to risk-heavy contexts). For the support architecture to deliver outputs, WFP staff must be aware of the requirements and responsibilities introduced by the Policy – if not of the policy document itself. In addition to these internal assumptions, the support architecture, especially risk-specialist positions, must be adequately funded (external assumption).

Funding for risk-
dedicated human
resources

Output level

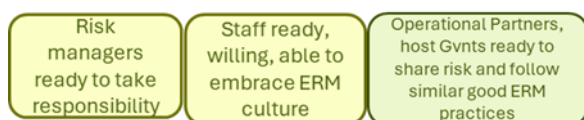
The output level is essentially about WFP effectively implementing the ERM Policy at regional, country and field levels with staff and partners. This is neatly enshrined within the executive ERM Policy, which states that “accountability for taking action and addressing risk is also a fundamental element of this policy”. Implementation entails use and maintenance of risk registers and processes to facilitate timely risk consideration, escalation and reporting, along with ensuring a common understanding of risk exposure, appetite and risk governance and putting into action mitigation measures.



If the “assumptions to outputs” above are met, then WFP should effectively implement the ERM Policy at regional, country and field levels with staff and partners at headquarters, regional bureaux, and country office levels, because it will rely on:

- the production of ERM documents, chiefly risk registers, but also risk profiles, risk reports, etc.;
- the production of truthful risk appetite statements and assessment of risk exposure, all the way to country office level, and using common understanding of concepts and metrics;
- common understanding and implementation of risk governance structures and responsibilities; and
- all the above served by conducive processes leading to timely deployment of ERM’s four steps.

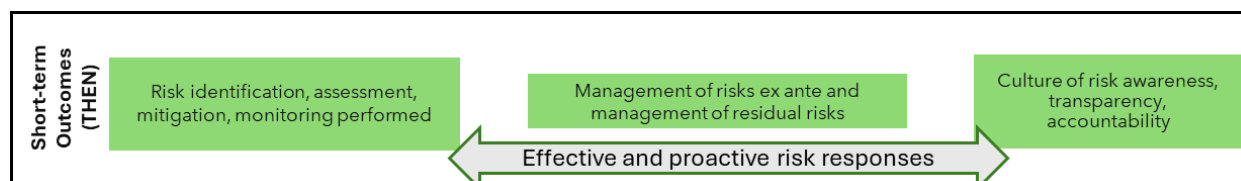
Assumptions to short-term outcomes



Internally, these outputs should lead to short-term outcomes, provided risk managers and staff respectively are ready and empowered to take on their ERM responsibilities. Externally, outputs can further contribute if WFP partners (government partners in host countries, civil society organizations (CSOs) and private actors engaged in operations) share basic ERM practices, because they are directly engaged in implementation of the decisions based on ERM outputs.

Short-term outcome level

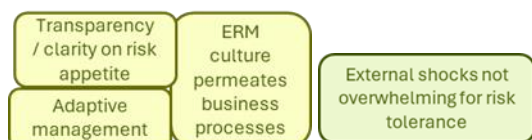
Output-level achievements are expected to provide WFP with the structure, consistency and transparency to ensure risk-informed decision making across the organization. The ERM Policy notes that “enterprise risk management is designed to provide structure, consistency and transparency in risk decision making across the organization”, which is consistent with the articulated ambition in the theory of change at the short-term outcome level.



If these assumptions to short-term outcomes are met, then WFP should have structure, consistency and transparency in decision making about risk management, because of:

- high performance of formal ERM processes (the four steps);
- the emergence of a culture of risk awareness, risk transparency and risk accountability – considering all risks as they emerge, even possibly outside of formal ERM processes, or in the middle of ERM outputs' cycle foreseen by the policy; and
- the interaction between the two constituting an effective response to risks and proactive risk management – both ex ante (before mitigation or escalation) and ex post (management of residual risks after mitigation or escalation).

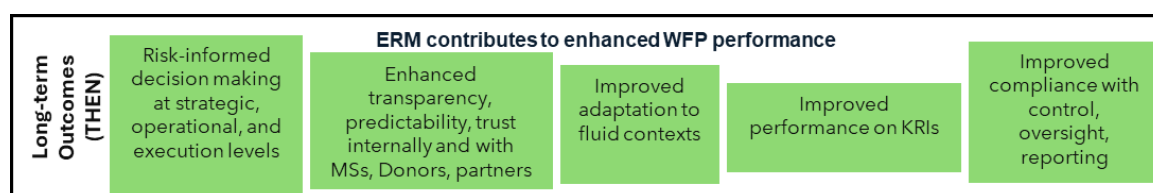
Assumptions to long-term outcomes



Within WFP, these short-term outcomes have the potential to become long-term outcomes, depending on the organization's performance, provided there is internal transparency and clarity on risk appetite and tolerance, across the organization. Optimizing the ERM Policy's contribution also requires adaptive management, and business process permeability to ERM. For instance, key decisions need the time, step-by-step patterns, consultation venues and flexibility to take ERM documents and informal risk management into account. Externally, a fundamental assumption is that the short-term outcomes, stemming from a Policy that is revised on a six-year basis, remain relevant in the face of fluid contexts: external shocks should not override the Policy and its short-term outcomes. If key WFP activities fall out-of-appetite or below tolerance, that would mean the Policy was not designed for today's world and WFP beneficiaries' exposure to crises.

Long-term outcome level

The ERM Policy aims to establish an approach “to identifying and managing risks throughout WFP that is clearly linked to the achievement of its strategic objectives”. In other words, ERM should contribute to enhanced WFP performance, both at the strategic level, and at the programmatic execution level.



WFP performance is grounded in performance management, which can be defined as “a range of managerial activities designed to monitor, measure and adjust aspects of individual and organizational performance through management controls of various types. Performance management integrates the management of organizational performance with the management of individual performance.”⁷ Focusing specifically on organizational performance management, one may distinguish intra-organizational and extra-organizational performance management.⁸ The first, addressed in EQ 2, consists in “ensur[ing] that there are appropriate internal controls to monitor the extent to which the organization (and its sub-units) is achieving what it is supposed to achieve”.⁹ The second is covered mostly in EQ3. Performance management is thus defined relative to a goal, which, in the case of WFP, consists in the delivery of its mandate. Classically, performance management involves three to five steps (depending on authors), involving:

Planning, which, in WFP, the strategic plan includes:

- a definition of desired change, which WFP translates into the vision for 2030;
- a set of objectives, outcomes and outputs to serve this vision: in a WFP strategic plan, the strategic outcomes and cross-cutting priorities are translated into short to medium term into management plans at the corporate level CSP at country level; and

⁷ Mackie, B, 2018. “Organisational Performance Management in a Government Context: A Literature Review”, in Scottish Government Social Research.

⁸ Ibid

⁹ Ibid

- strategic alignment of workforce and internal structures.

Execution, monitoring, evaluation and learning, which serve to measure and explain progress towards goal. In WFP, this includes:

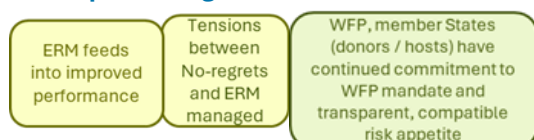
- daily execution of strategic plans at the programmatic level;
- monitoring performed by all country offices, regional bureaux and headquarters functions using the corporate results framework and WFP strategic plan reporting, especially country-level programme units;
- the work of the research, assessment and monitoring (RAM) teams worldwide; and
- evaluations.

Adjustment at all managerial and leadership levels, in particular in terms of progressive adjustments to the CSP through CSP revisions. This also encompasses the adjustment to various activities and workflows, ensuring that all resources and assets are optimally and sustainably used towards goals. Ownership and accountability underpinning the discharge of functions towards goal, and in accordance with WFP values embodied by humanitarian principles.

If these assumptions to long-term outcomes are met, then ERM should contribute to enhanced WFP performance, because it will enjoy:

- risk-informed decision making at all levels;
- more transparency internally and with WFP partners (Member States as members of the governance structures, hosts, and donors; private and civil society partners and donors) regarding the risks associated with the discharge of the mandate. This should translate into better predictability for all, and mutual trust;
- better cognition and thus improved ability to adapt to fluid, often risk-heavy contexts;
- actual risk reduction, as measured by key risk indicators;
- improved compliance, which is both an end in itself, and a condition for trust and performance (above).

Assumptions to goal:



To contribute to the overarching goal of mandate implementation, ERM must feed into performance through integrated decision making on risks, planning, execution and performance management at all levels. This further supposes that WFP can manage inherent tensions between ERM principles, and its risk-heavy mandate and environment (subsumed by the no-regrets approach in line with humanitarian principles). If WFP partners outlined above are and remain committed to managing the same tensions, and if their own risk appetite and tolerance are compatible with this approach, they will enable WFP to use ERM for its ultimate goal. For instance, if donors' risk appetite is compatible with that of WFP, if this is communicated, and if commitment to funding persists, WFP will be able to carry out its mandate with full and transparent recognition of residual risks after risk treatment.

Overarching goal

Goal

Better-implementation of WFP's mandate to end hunger among the poorest and most food-insecure people, managing operating environments and continually changing humanitarian needs

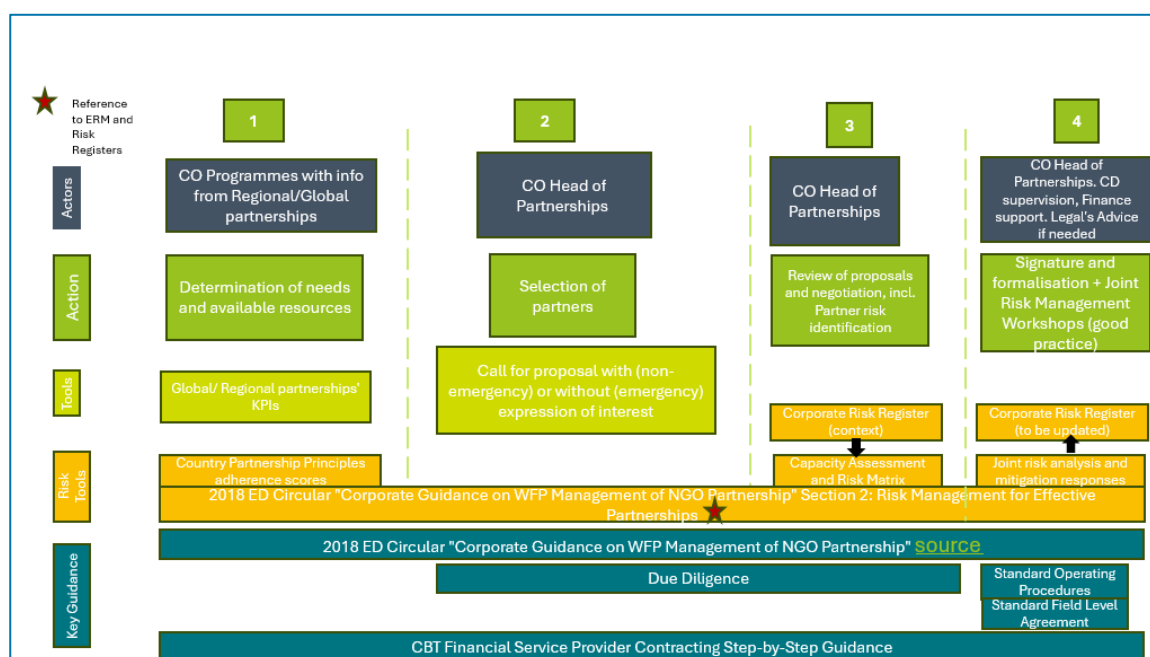
The ultimate goal of the policy is to enhance delivery on the WFP mandate, and its translation into the strategic plan in force, while doing "better with less" in response to complex, volatile, risk-heavy contexts, a life-saving mission and limiting (or shrinking) funding.

Annex IX. Analysis of Programmatic-Level Decisions

Under EQ 2, the main report presents the analyses of selected business processes and programme-level decisions relating to strategic planning, workforce planning, CSP design, and operational scale-up. The analyses also touch on cross-cutting issues around balancing of operational needs and humanitarian principles and also cover issues around WFP private partner resourcing strategies. The report further synthesizes the takeaways from daily decision making at the programmatic execution level: cooperating partner selection and management, targeting and prioritization, and modality selection. To complement this, the annex explores the degree to which these were risk-informed, in accordance with the detailed methodology and sampling approach outlined in Annex IV.

Partner selection and management is a highly regulated and risk-informed area of decision making. Guidance documents, particularly the 2018 Corporate Guidance on WFP Management of NGO Partnerships, systematically use ERM language and envision risk assessment and risk mitigation at several steps: “The most important value for money and risk management tools available to COs are the Partner Capacity Assessment (PCA) and Partner Performance Evaluation (PPE). With the results of either a capacity assessment (for new partners) or performance evaluation (for existing), staff can decide whether to avoid, mitigate, eliminate, transfer, or accept the risks identified.” This has resulted in decisions based on strong risk data, with clear intentions in line with corporate risk appetite statements, and explicit balancing of risks and opportunities. Guidance was found to be implemented in a harmonized fashion across the sampled country offices, thus ensuring robust risk reduction in vastly differing contexts (for example, Armenia, Somalia, Colombia, Malawi.)

Figure 2: Elements of cooperating partner selection analysed as applicable to evaluation scope

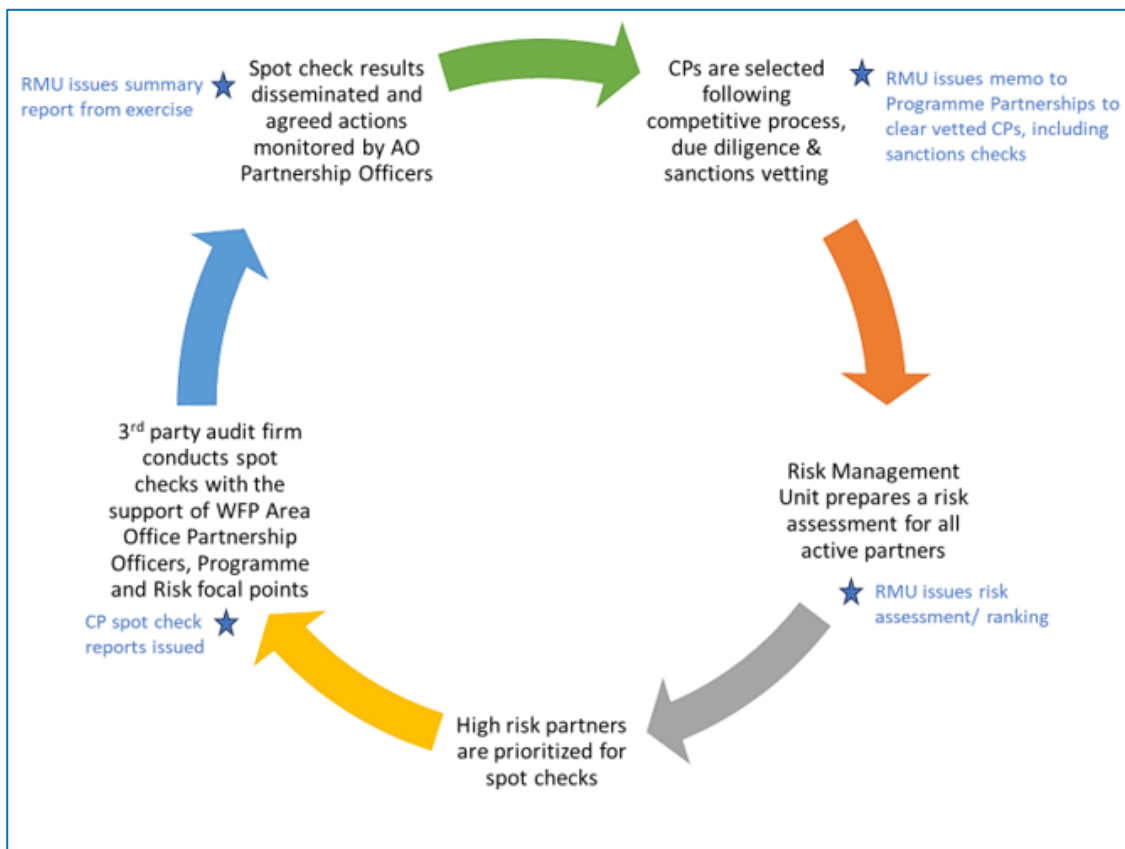


Source: Evaluation team elaboration based on corporate documents and interviews

Interviewees in headquarters and country offices considered harmonization of partner selection as decisive for WFP to manage cooperating partner-related risks in an informed and intentional fashion. The main reason presented was that security risks or access challenges soar in several operation areas, and a mitigation measure is for WFP to progressively distance itself from field-embedded direct distribution, resorting instead to cooperating partners. At the same time, there is a recognition that working through cooperating partners is risk-rife when it comes to political or reputational risks, and to fraud and other compliance-related risks. Country offices, supported by regional bureaux and headquarters, often multiply existing controls or deploy

new methods to mitigate these risks. In Ukraine, partners' vetting processes include checks for associations with political parties, human rights violations, fraud, or corruption, ensuring compliance with WFP values and safeguarding partnerships from potential risks. In Somalia, the 2021 audit found delays in the implementation of spot-checks, envisioned as both a performance management and a risk monitoring measure after mitigation (whereas mitigation consisted in WFP ex-ante due diligence with cooperating partners, and cooperating partners continuous internal controls). Within two years, spot-checks had become routine, and were embedded into the cycle of partner management, as indicated by the 2023 audit: "The CO has a strong risk culture and commitment to risk-informed decision making [...] Following the previous audit in 2021, the CO has enhanced its third-party risk management practices with comprehensive due diligence procedures, using the United Nations Partner Portal (UNPP) and conducting risk-based spot checks of CPs." In case of doubts on a potential cooperating partner, the guidance prescribes "serious mitigation" but does not specify the need to escalate, nor does it suggest possible mitigation measures.

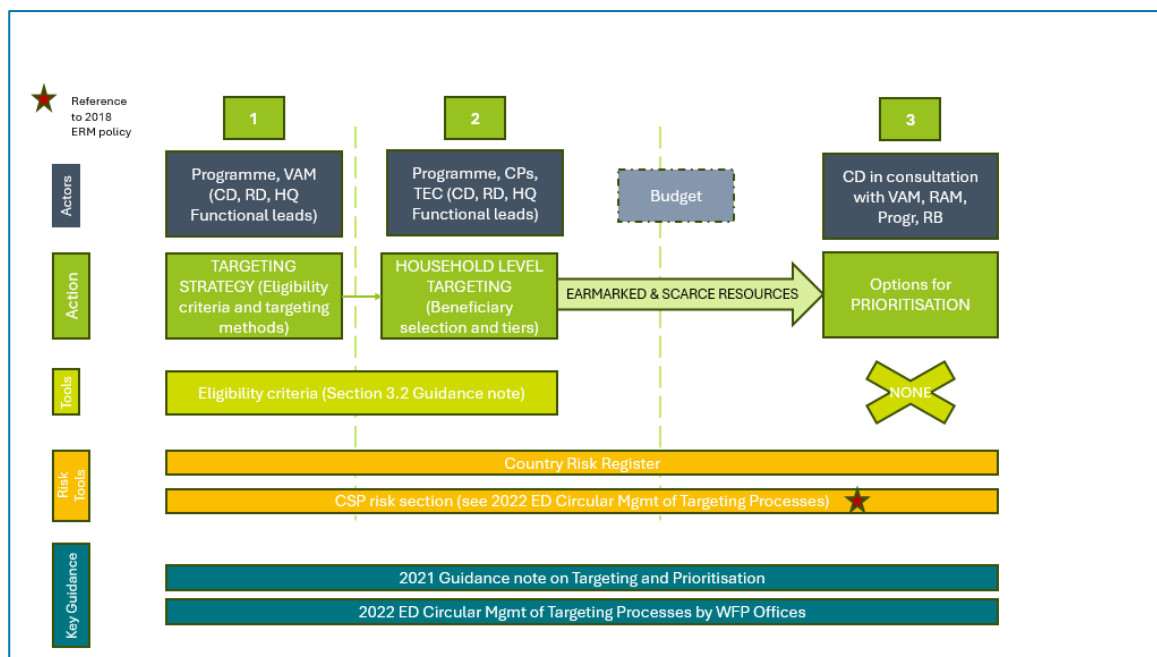
Figure 3: Enhanced spot-checks as an additional risk mitigation in selection of cooperating partners in Somalia



Source: Country office in Somalia

Interviewees were less clear-cut about the ability to inform **beneficiary targeting** with risk analysis. When resources were sufficient, household-level targeting, which ranks beneficiaries in tiers, was reported as highly risk-informed. For instance, in two sampled country offices, WFP and government data cross-referenced. However, the 2021 guidance note on targeting and prioritization did not refer to the ERM Policy or provide a step-by-step process requiring risk considerations. When resources are too scarce to cover the entire top tier, or in case funds are earmarked by donors in a way that departs from the WFP selection criteria, country offices must develop options for prioritization, which, even if risk-informed, may not always secure within-appetite decisions, as reported, for instance, regarding some under-funded contexts. Illustrating challenges to applying risk-informed decision making to targeting in under-funded country offices, the 2021 Country Office Burkina Faso Audit stated: "Beneficiary management processes [are] not defined and supported by clear SOPs, risk appetite and thresholds for assistance. ... Insufficient awareness of the importance of systematic reconciliation for mitigating targeting risks in the context of programme implementation." Improvements were noted in more recent audits conducted in Burkina Faso.

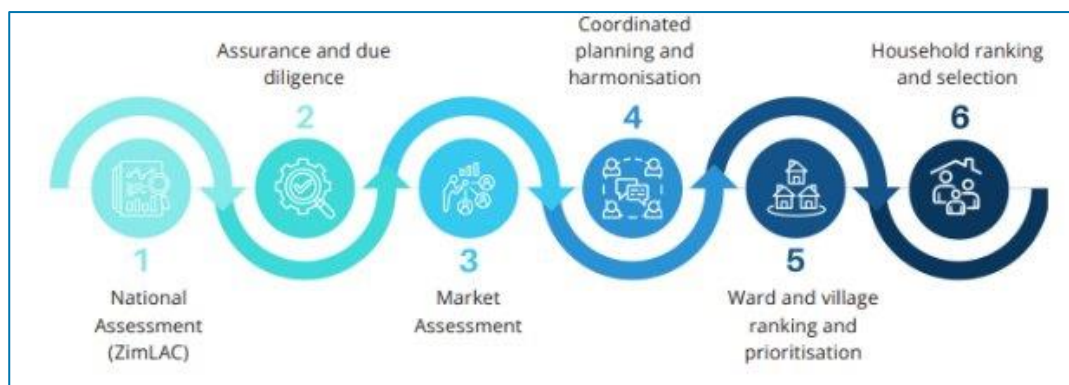
Figure 4: Elements of beneficiary targeting analysed as applicable to evaluation scope



Source: Evaluation team elaboration based on corporate documents and interviews

The country office in Zimbabwe reported that it also informs targeting national-level government analysis on needs and the specific risks that beneficiaries are exposed to.

Figure 5: Country office in Zimbabwe, steps to targeting



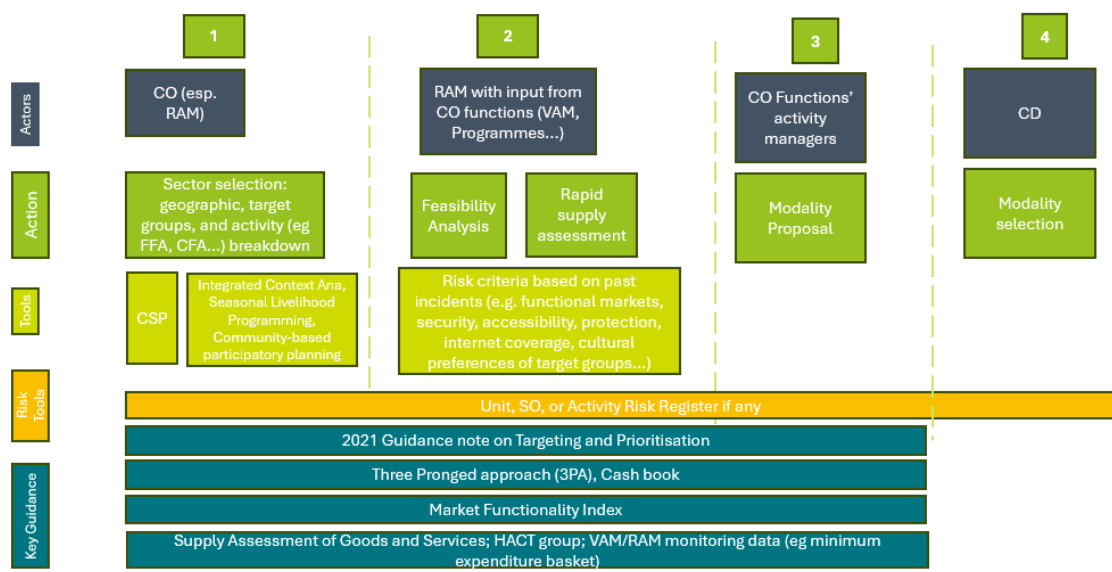
Source: Country office in Zimbabwe

Although beneficiary targeting decisions are risk-informed, risk registers do not systematically reflect risks identified in this decision making process. These decisions are intrinsically linked to humanitarian principles and protection issues. Several interviewees in headquarters, regional bureaux, and country offices found that protection risks, although identified during beneficiary targeting (or during delivery of assistance), were often under-reported in risk registers, and sometimes failed to address gender differences, resulting in less-than optimal protection-related mitigation and response measures, and funding for these. According to informants in the field and at headquarters, bridging such gaps often depends on the initiative of country offices. For instance, several country offices deploy extensive mitigation measures to deal with government interference or other risks that WFP intervention may expose beneficiaries to, such as a country office that embeds mitigation measures including agreements with the governments to reduce the risk of exposure of undocumented migrants, within their targeting processes. In another country office, the mobile phone service providers handling aid distribution (be it through vouchers or cash-based transfers serve as recipients of a broad range of complaints from beneficiaries thanks to a pool of trained partner employees. With such approaches, and after a learning-by-doing period during the years under review, sampled country offices report that mitigation actions are becoming increasingly successful, including cutting-edge inclusive methodologies to inform targeting and manage risks. In some cases, however, beneficiary targeting is constrained (for example, where

the host government is also a donor, as is the case in Pakistan) and the associated protection risks cannot always be mitigated.

Modality selection (cash-based transfers, food distribution, or a blend of both) is less strictly charted in terms of risk by corporate guidance. However, in our sample, informants indicated that the period under review witnessed a surge in country office awareness of the need to inform this decision with risk data, and to weigh risks against benefits at each stage of the decision making process. Several examples of modality selection matrices were shared with the evaluation team, every version of which constituted a comprehensive, highly risk-informed cost benefit analysis for region and sub-region-specific modality selection. Related corporate guidance, such as the guidance on financial service provider selection and due diligence, explicitly sought to improve cash-based transfers risk management practices at WFP. Other guidance materials, and venues for decision making such as the Harmonized Approach to Cash Transfers (HACT) country groups encouraged decision makers to consider modality selection from several angles, which is likely to inform risk analysis and mitigation measures, even where these are not called this way.

Figure 6: Elements of modality decision making analysed, as applicable to evaluation scope



Source: Evaluation team elaboration based on corporate documents and interviews

Annex X. Analysis of Risk Profiling and Assessment

The evaluation team conducted a detailed quantitative analysis of country-level operational risk registers to evaluate how reporting has evolved throughout the reporting period. By benchmarking risk assessment practices against the WFP Country Risk Profile Index, the analysis sheds light on the extent to which specific contextual differences influence risk assessment and reporting practices. More specifically, it provides insights into:

- the emphases and gaps of the Country Risk Profile Index methodology used by WFP for benchmarking country office risk registers; and
- a detailed analysis of risk assessment practices in WFP country offices.

The Country Risk Profile Index

The Country Risk Profile Index was created by RMD to provide “[a] consistent and independent index of relevant risks faced by WFP CO operations, for benchmarking CO risk registers and risk management resources”.¹⁰ It is used by WFP for assigning risk ratings to WFP country offices (that is, High = >50, Medium = >39 and <50, Low = <39) and was a key element of the analysis for selecting the 31 high-risk countries selected for the Global Assurance Plan (GAP). Figure 7 depicts the criteria and weightings used to generate country risk profile scores. A range of data sources are used, 70 percent of which stem from WFP internal sources (dark blue), and 30 percent from external indices (light blue). Analysis of the included criteria, and how they map onto the risk taxonomy used in operational risk registers reveals the following emphases and gaps:

- **A strong explicit representation of strategic risks:** Funding insufficiency, disaster and conflict, and capacity criteria are heavily weighted, and clearly align with strategic risk types (for example, insufficient funding, staff shortages or mismatch, conflict, natural disasters, economic crisis).
- **A more limited, implicit inclusion of operational risks:** Combined sub-criteria (for example, “number of beneficiaries”, “number of budget revisions”, “workforce versus size of operations”) are indirect, measurable proxies for risk types focused on assistance quality, as they relate to operational scale and volatility. Notably, however, no criterion directly measures cash or in-kind losses, which would theoretically be useful as proxies to integrate supply chain considerations.¹¹ There is also a lack of indicators regarding cooperating partners, however the evaluation team notes that country-specific data for “partners/vendor”-related indicators requires granular data, which may not be available at the headquarters level.
- **Explicit, albeit limited, inclusion of fiduciary risks:** Two externally sourced corruption indices are included as criteria, representing 10 percent of total considerations when generating risk profile scores. While this is a notable, direct proxy for the “fraud and corruption” risk area, this appears to be significantly outweighed by considerations for strategic risks. Furthermore, while conflict-related indicators may represent a proxy for “employee health, safety, and security” no direct indicator (for example, number of humanitarian lives lost per country)¹² is included in the index. Given that corporate risk appetite for fraud and corruption is “highly risk averse”, whereas the organization is “hungry” for strategic risks, these gaps and weightings seem potentially misaligned with WFP priorities.
- **The heavy focus on contextual risks and operational complexity appears to emphasize risks in saving lives contexts over changing lives contexts:** A majority of criteria emphasize risks commonly found in large, emergency contexts (conflict, country office scale and complexity etc.). This is logical, as historically, the most high-profile reputational risks faced by the organization have stemmed from

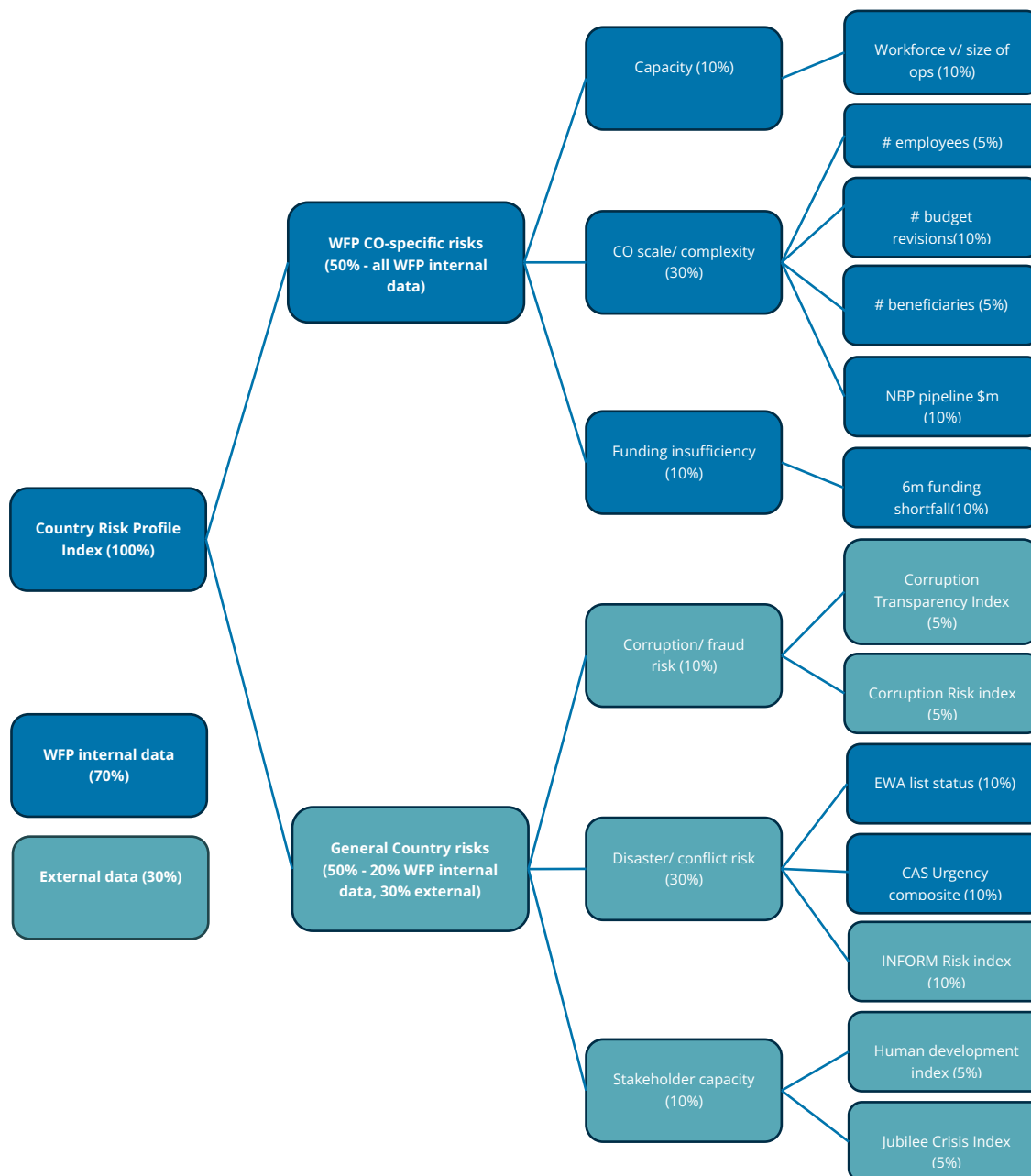
¹⁰ Country Risk Profile Index 2023.

¹¹ The evaluation team notes that criteria related to conflict can also be considered useful proxies for supply chain issues. Also, we note that the INFORM Risk Index does include supply chain-relevant criteria such as “physical infrastructures”. However, this is only 1 of 18 components in the index and is thus heavily diluted.

¹² The evaluation team notes that timely, verified sources of information by country can be limited for this indicator.

these contexts (for example, recent aid diversions in Sudan and Ethiopia). However, a side-effect of this is that smaller countries predominantly focused on country capacity strengthening (CCS) and resilience activities are potentially overlooked, despite them sometimes being exposed to a suite of serious risks. While certain indices do contain components focused on government capacity (for example, INFORM Risk Index's "governance" component), the weighting of these considerations is comparatively insignificant.

Figure 7: Country risk profile criteria and weightings¹³



Source: Country Risk Profile Index 2024

¹³ The methodology featured here is the current version, which came into use in 2022 to better align with the then new Corporate Alert System (CAS). A couple of criteria were added and subtracted from the 2021 version: the "Proteus food security index" was replaced by the "CAS Urgency composite" (which contained several food security and nutrition considerations); "Workforce size vs Ops" and "NBP Pipeline" were added; and "L3/L2/M" (emergency scale-up status) was removed. Given that the vast majority of criteria were maintained, and that the added criteria overlap substantially with removed criteria, the evaluation team deem the 2021 methodology comparable for the purposes of the analysis conducted.

Overall, the index focuses on relevant, measurable criteria, for which data are published with sufficient frequency. Despite proportional emphases potentially not aligning with corporate risk appetite, the evaluation team deem the index a meaningful method of quantifying general country risk profiles. **The analysis above doubles as a list of limitations when interpreting the analyses below**, which deploy the country risk profile scores as a benchmark proxy for evaluating risk assessment and reporting practices.

Analysis of risk assessment

An impact scale and a likelihood scale are included as a tab in the WFP standardized operational risk register template (see Figure 8). These scales are designed to standardize risk assessment, rendering it a globally and temporally consistent practice. Standardization is considered important not only for consistent prioritization at the level of the reporting entity, but also to maximize the validity and reliability of aggregated global analyses produced by RMD. **Concerns were raised by several key informants that the impact scale is largely open to interpretation and not being used systematically during risk register updates.**¹⁴ Similarly, participants at the inception workshop highlighted the fact that high-risk operations are prone to normalizing severe risks, rating them lower than guidance would suggest, whereas lower-risk countries often “exaggerate” risk seriousness.¹⁵ Given the implications of inconsistent risk assessment, this analysis attempts to explore these perceptions: non-adherence to guidance and contextual normalization. It does so through the following proxies:

- **Very high (20+ seriousness) risk reporting frequency versus Country Risk Profile index¹⁶ scores.** Very high risks are not a category used by RMD in analyses but have been used by the evaluation team as a proxy to infer the degree of adherence to the risk assessment guidance. In order to be rated Very high (20+ seriousness) when referring to the guidance (Figure 8), those assessing the risk must consider it:
 - Critical impact (5) x very likely (5) = 25 seriousness.
 - Severe impact (4) x very likely (5) = 20 seriousness.
 - Critical impact (5) x likely (4) = 20 seriousness.
 - While some category-specific guidance may not intuitively match the strength of this wording (for example, failure to achieve programme outcome and impact targets = severe impact), the evaluation considers that this guidance is generally sufficiently emphatic to reserve these risk ratings for the organization's most consequential risks. Consequently, the expected outcome of the analysis is that, allowing for some variation, high-risk profile countries should be reporting very high risks much more frequently than low-risk profile countries.
- **High (15+ seriousness) risk reporting frequency versus Country Risk Profile index scores.** The distinction between high (15-25 seriousness), moderate (8-12 seriousness), and low risks (1-6 seriousness) has become a key element in the WFP ERM framework for risk prioritization (for example, to define whether risks are out-of-appetite by RMD¹⁷) and is used extensively in RMD's analysis. Given the importance of this threshold, this proxy has been selected to explore whether high risks are more frequently reported in countries with higher risk profiles. The expected outcome is that high-risk profile countries should be reporting high risks more frequently than low-risk profile countries. A reasonable degree of variation is expected, as low-risk countries justifiably report many high risks.¹⁸

¹⁴ One KII, when referring to the Impact Scale guidance for assessing “health, safety and security” risks (see Figure 8), questioned “What does ‘life loss at scale’ actually mean?”.

¹⁵ For clarity, low-risk profile countries justifiably report several high risks. According to analysis of 2024 reporting data, 61 percent of high risks reported by low-risk profile countries were strategic. In order, the three most common reported high risks related to: (1) 1.3.2 natural disaster; (2) 1.1.3 funding insufficient; and (3) 1.3.3 economic crisis. This aligns with expectations: low-risk profile countries such as the Philippines, Cuba and the Dominican Republic, for example, are highly justified in reporting high risks relating to hurricanes and cyclones, which happen cyclically with potentially devastating impacts. Despite this, the evaluation team would still expect high-risk profile countries to report more high risks than low-risk profile countries on average.

¹⁶ Other comparator dimensions were considered to benchmark the country office risk reporting analysis (for example, presence of a risk officer, existence of a risk committee). Ultimately, however, the Risk Profile Index is itself a strong proxy for whether countries have a full-time risk officer (86 percent of country offices with a full-time risk officer in 2024 were high risk) or had a risk committee (74 percent of country offices with risk committees in 2024 were high risk).

¹⁷ Operational and financial risks that are high are considered out-of-appetite by RMD. Fiduciary risks that are moderate or high are considered out-of-appetite.

¹⁸ See footnote 15 for details and examples.

Figure 8: WFP risk assessment methodology - impact and likelihood scales

IMPACT SCALE

Score	Impact	Strategic		Operational		Fiduciary		Financial
		Programme/ External Relationships	Contextual	Operational Continuity	Health Safety and Security	Legal/Regulatory	Fraud and Corruption	Deficit/ Loss
1	Negligible	Negligible or no delay to outcome and impact delivery	Heightened food assistance needs and cluster-lead responsibilities can be addressed through minimal additional investment in ongoing operations. National response capabilities and those of in-country stakeholders are easily able to address the situation	Negligible or no disruptions- WFP is still able to carry out its operations with almost no delays or material losses. Minimal or no impact on assets	No or slight harm/ stress	Negligible or no investigation/ key policy breaches/ litigation	Minimal one-off media coverage	No deficit/ loss
2	Minor	Minor delay to outcome and impact delivery	Heightened food assistance needs and cluster-lead responsibilities can be addressed through minor additional investment in ongoing operations. National response capabilities and those of in-country stakeholders are able to address the situation	Minor disruptions. WFP is still able to carry out its operations, though with some delays or material losses. Minor impact on assets.	Non-life threatening harm/ high stress/ slightly injurious threat.	Minor or very short term investigation/ key policy breaches/ litigation	Local media coverage	Deficit/ losses <5% of planned budget
3	Moderate	Impact on programme not sustainable over time	Additional resources and activities within ongoing operations and cluster-lead responsibilities will be required to attend to system disruptions and heightened humanitarian needs. National response capabilities and those of in-country stakeholders are able to address the situation, but may need some support	Disruptions leading to delays requiring replanning of operational activities. Programme delivery may be hampered. Some impact on assets.	Serious harm; kidnapping/ injurious and/ or psychological traumatic effect	Moderate short term investigation/ key policy breaches/ litigation	National media coverage	Deficit/ losses 5%-25% of planned budget
4	Severe	Failure to achieve programme outcomes and impact targets	Substantial additional resources and activities within ongoing operations and cluster-lead responsibilities will be required to attend to system disruptions and heightened humanitarian needs. National response capabilities and those of in-country stakeholders are unable to address the situation without some support	Disruptions leading to short to medium term suspension of activities. Programme delivery will be significantly hampered. Considerable impact on assets.	Severely injurious or severely psychologically traumatic effect, there may be a limited number of fatalities	Serious investigation/ key policy breaches/ litigation	International media coverage/ donor withdrawal	Deficit/ losses 25%-50% of planned budget
5	Critical	WFP risks being unable to function, WFP actions may worsen the situation	Large scale corporate WFP response is required. National response capabilities and those of in-country stakeholders are unable to address the situation without large scale support	Disruptions leading to long term suspension or cancellation of programmes. All WFP activities may be blocked. Critical impact on assets.	Life loss at scale (mass casualty event).	Prolonged or serious investigation/ key policy breaches/ litigation, severe adverse judgement	Public censure forces shutdown	Deficit/ losses >50% of planned budget

LIKELIHOOD SCALE

Score	Likelihood	Historic occurrence	Forward looking
1	Very unlikely	Never	Very unlikely to happen in the foreseeable future
2	Unlikely	Once in the last 5-10 years	Unlikely to happen in the foreseeable future
3	Moderately likely	Once in the last 2-4 years	Likely to happen in the next 2-4 years
4	Likely	One or more times in last 12 months	Likely to happen in the next 12-24 months
5	Very likely	On a regular basis over the last 6 months	Likely to occur in the next 6 months

“Very high” (20+ seriousness) risk reporting frequency vs Country Risk Profile index scores

Since 2021, a greater proportion of high-risk country profiles have reported very high risks than medium or low-risk countries. Moreover, the proportion of high-risk countries reporting very high risks increased year-on-year, from 65 percent in 2021 to 74 percent in 2024. The average number of very high risks reported by high-risk countries remained higher than low- and medium-risk countries every year and followed an upward trend from a low of 1.7 in 2022 to a high of 2.8 in 2024. On this dimension, the disparity between high and medium or low countries was far greater in 2024 than 2021.

Figure 9: Percentage of country offices reporting “very high” risks per country risk index (low, medium, high) and average number of “very high” risks reported by country risk profile¹⁹



Source: Risk Register Dashboard, Country risk profile reports (2021-2024).

Figure 10 reveals a reduction in unusually high reporting of “very high” seriousness risks amongst low and medium country offices. In 2021, two low-risk and four medium-risk profile countries reported four or more very high risks. This reduced to two low- and two medium-risk in 2022, and one low- and one medium-risk in both 2023 and 2024. Conversely, the analysis highlights a recent important increase in the number of

¹⁹ The average number of “very high” risk reported includes in country offices that did not report 20+ risks.

high-risk profile country offices reporting eight or more “very high” risks in 2024 (two in 2021, one in 2022, one in 2023, and five in 2024).²⁰

Figure 10: Distribution of “very high” risk reporting by country risk profile – 2021 vs 2024²¹



Source: Risk Register Dashboard, Country risk profile reports (2021-2024)

In summary, as expected, high-risk profile countries are more likely to report at least one very high risk compared to low- or medium-risk profile countries, and on average report very high risks with greater frequency each year. Year-on-year, there are fewer low- and medium-risk countries that report unusually high quantities of very high risks. There is a positive correlation between the country profile risk score and “very high” risk reporting frequency, which strengthens slightly each year. **All of this suggests some**

²⁰ It is important to note when interpreting this analysis that the average number of risks reported per year varies by risk profile, but not widely. In 2021, average reporting frequency was 19.8 for high-risk profile countries, 15.2 for medium and 14.7 for low. In 2024, it was 18.2 for high, 14.7 for medium, and 12.1 for low-risk countries.

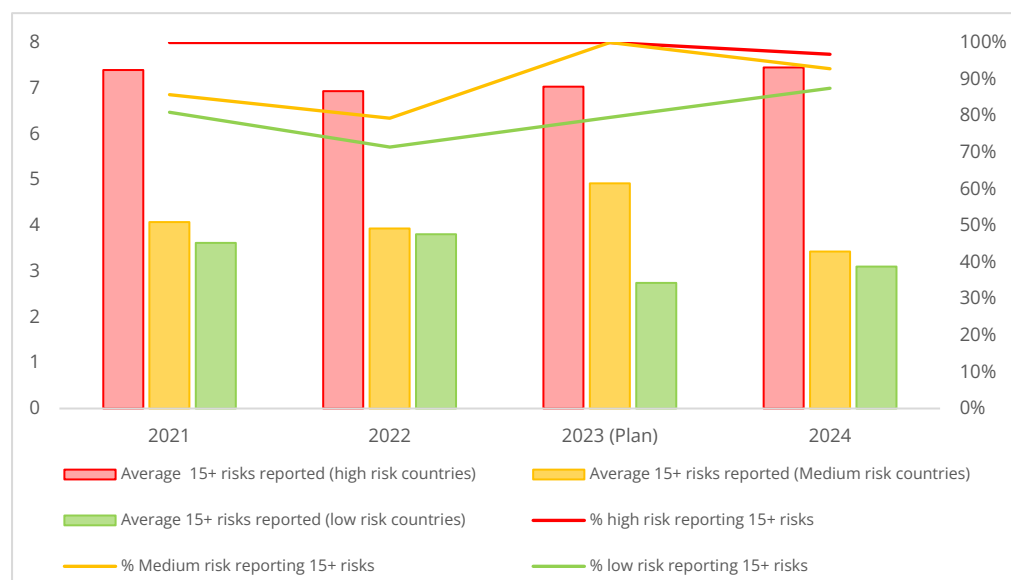
degree of progress towards the improved standardization of risk assessment practices. However, in 2024, the highest and third-highest risk profile countries in the world did not report a single very high risk.²² This could be because there were legitimately no “very high” risks identified as defined by guidance, or mitigation actions had effectively reduced very high risks from previous years. It could also be that the Country Risk Profile Index methodology over-emphasizes certain dimensions of their risk profiles, resulting in inflated scores. Given that over half of low-risk country profiles reported at least one “very high” risk, a degree of contextual normalization of very high risks by high-risk profile countries or over-assessment by some lower-risk contexts – as reported by several key informant interviews – appears likely.

Analysis of the risk titles and descriptions of “very high” suggests that context biases risk assessment. A telling example of this is the COVID-19 pandemic. In 2021, “very high” risks reported by low-risk profile countries were dominated by the COVID-19 pandemic, funding, and contextual issues. While “very high” risks related to COVID-19 were reported by high-risk countries, these were considerably less proportionally significant. Furthermore, in lower-risk operations, a considerable proportion of very high COVID-19 risks were reported in relation to staff well-being – under the risk type “inadequate occupational health or psychosocial well-being”. By contrast, high-risk countries “very high” COVID-19 risks focused more on operational disruptions and price fluctuations.

High (15+ seriousness) risk reporting frequency versus Country Risk Profile Index scores

Over the evaluated period, high-risk countries are the most likely profile to report high risks, and on average report significantly more of them than medium- or low-risk countries. Overall, these insights align with the hypothesized outcome above. In 2024, the proportion of low-, medium-, and high-risk profile countries reporting high risks converged, with 88 percent of low-risk countries reporting at least one high risk, compared to 97 percent of high-risk countries.

Figure 11: Percentage of country offices reporting high risks per Country Risk Profile Index (low, medium, high) and average number of high risks reported by country risk profile



Source: Risk Register Dashboard, Country risk profile reports (2021-2024).

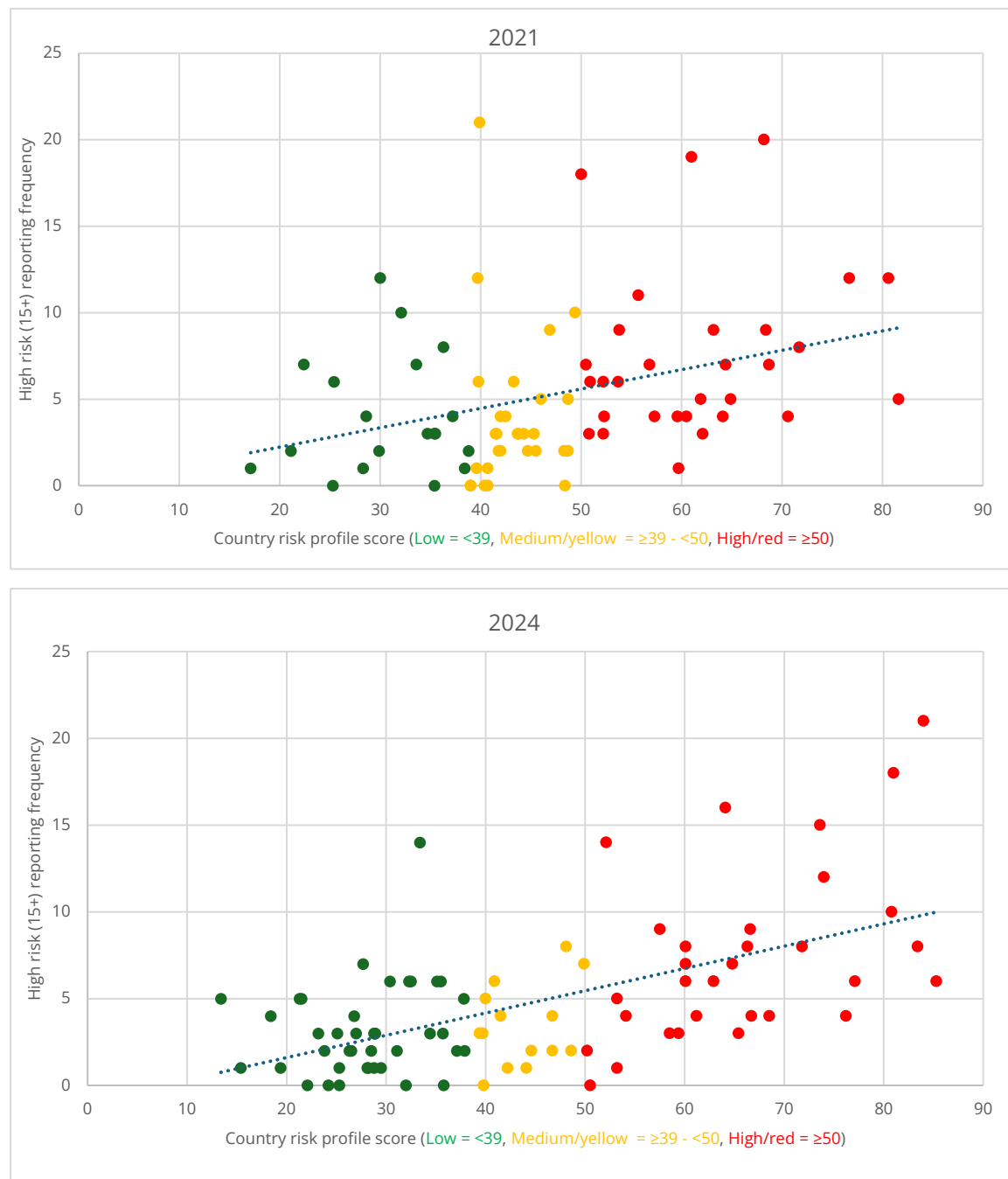
When analysing the distribution of high risk reporting by country profile, similar patterns emerge to the analysis on “very high” risks above.²³ Firstly, when comparing 2021 with 2024 (Figure 12), there is a notable reduction in unusually high reporting frequencies of high risks amongst low- and middle-risk profile

²² The highest risk profile country in 2023 also did not report any very high risks.

²³ Chronologically, there was a general downwards trend in low- and medium-risk profile countries reporting 10 or more high risks, with a peak in 2022: 5 in 2021, 8 in 2022, 3 in 2023, and 1 in 2024.

countries. Overall, the relationship between the Country Risk Profile Index score appears to have strengthened. There were almost exclusively emergency contexts reporting high risks very frequently. This reflects positively on reporting practices in these contexts and suggests a reasonably high degree of standardization of risk assessment practices.

Figure 12: Distribution of high risk reporting by country risk profile – 2021 versus 2024



Source: Risk Register Dashboard, Country risk profile reports (2021-2024)

Summary

Several variables likely affect the consistency of risk assessment practices amongst WFP country offices and over time. The Country Risk Profile Index is a valid tool for benchmarking global reporting practices, but it appears to bias strategic, contextual risks over other risk categories, and may overlook certain serious risks, including those associated with country capacity strengthening and the changing lives agenda. Additional variables that likely contribute responsible to the high levels of variance identified include:

- the contextual normalization and over-assessment of risks in different contexts;
- variable adherence to guidance;
- variable information gaps and speculation when predicting impact and likelihood; and
- the fact that the impact scale is deemed by some to be open to interpretation.

Nonetheless, patterns of risk assessment match expected outcomes. With important variation, high-risk profile countries report high and very high risks more frequently than low-risk and medium-risk profile countries. This pattern strengthens over the analysed timeframe, with a notable reduction in unusually high reporting frequencies of high and very high risks amongst low- and middle-risk profile countries. Tentatively, this suggests that risk assessment and reporting approaches are increasingly standardized between country risk profiles. By implication, aggregated analyses of risk trends produced by RMD appear to be improving in validity over time.

Annex XI. Mapping of findings, conclusion and recommendations

Findings	CONCL	RECS
Finding 1. The 2018 ERM Policy has established a clear framework to conduct risk management. Its core elements are relevant, clearly defining the WFP approach. However, it does not include a theory of change, and it has room to increase clarity about concepts (for example, risk response, appetite) and mechanisms (incident management, escalation).	C1	R1
Finding 2. The internal coherence of the WFP ERM Policy with other WFP policies and its strategic plan demonstrates both significant strengths, in terms of integrating risk into corporate objectives, and areas for improvement in supporting operationalization of risk management in programming. While the Policy is structurally aligned with “enablers and corporate policies”, its integration with “cross-cutting” policies and “principles” policies is limited.	C1	R1
Finding 3. The Policy establishes a risk categorization framework that includes a detailed risk taxonomy ²⁴ that is generally robust. However, specific aspects of the taxonomy are unintuitive for users. The taxonomy is also found to be less contextually relevant for certain entities, particularly regional bureaux and country offices focused on country capacity strengthening.	C1	R1
Finding 4. Cross-cutting issues, including gender, disability, inclusion, and protection are insufficiently integrated into the Policy. Guidance disseminated after the publication of the Policy, notably the Risk Catalogue, has begun to fill these gaps.	C1	R1
Finding 5. The deployment of the ERM Policy and use of key tools (for example, risk registers, the Risk Catalogue, risk appetite statements etc) is hindered by fragmented guidance. Enrolment in online training co-created by the RMD is variable with limited enrolment in basic online risk management training that is non-mandatory	C2	R1, R3
Finding 6. ERM has been supported through the establishment of an ERM function at headquarters and the significant growth of human resources for ERM at regional and country levels, but future financial resources for risk management may be limited.	C2	R2, R4
Finding 7. While acknowledging some limitations and inefficiencies, WFP is in the process of upgrading its systems for risk management.	C3	R3
Finding 8. Risk identification in WFP is generally comprehensive and well established. Risk areas identified vary by organizational level broadly reflecting the different responsibilities for risk management at headquarters, regional bureau and country office levels. While some gaps	C1.; C2	R1, R3

²⁴ The risk taxonomy establishes a system for categorizing different types of risks, risk areas, and risk types.

Findings	CONCL	RECS
exist in country and regional level operational risk registers, in risk areas prioritized by WFP, such as fraud and corruption, efforts to improve risk and incident identification are clear.		
Finding 9. By and large, WFP maintains timely risk registers although the proportion of divisions and offices maintaining an operational risk register at headquarters is lower than the levels reached by regional bureaux and country offices. The quality of risk registers at the country office level has improved markedly in terms of detail and underlying analysis, albeit with variation between country offices. At the corporate level, updates to the corporate risk register have improved its utility and actionability.	C3	R2
Finding 10. While risk assessment is becoming more systematic and precise, notable discrepancies exist between risk assessment trends at the country and corporate levels. Gaps noted in risk assessment include a lack of differentiation between short-, medium-, and longer-term risk, and a lack of integration of the concept of risk velocity, both of which can erode the utility of the Corporate Risk Register as a strategic tool	C3	R1, R3
Finding 11. Risk mitigation has gained traction at all organizational levels. However, mitigation actions are rarely costed and, when implemented, are often not documented, with missed opportunities for exchange and learning particularly at the regional level. The alignment between minimum controls and mitigation actions varies, and minimum controls are not always effectively adapted to different contexts.	C1	R3
Finding 12. As country offices face out-of-appetite risks, they sometimes lack support to implement mitigation actions. Overall, mitigation actions and controls, alongside changes in context, have sufficed to reduce out-of-appetite risks in most categories. Overall, WFP struggles to mitigate certain longstanding challenges, such as workforce planning and staffing, and funding gaps.	C1, C3, C4	R1, R2, R3
Finding 13. Key risk indicators – risk monitoring tools that define escalation thresholds – are gaining momentum, but substantial variations in regional uptake and use remain.	C3	R3
Finding 14. Despite increase in the use of KRIs, the inadequacy of processes, unclear triggers, confusion about escalation (why, how and who is responsible and accountable) and timeliness all pose challenges.	C4	R3, R4
Finding 15. ERM has become a higher priority on the corporate agenda. Buy-in from senior management at all organizational levels appears to have increased since 2022 principally due to actions taken following high-profile incidents and the creation of the Global Assurance Project.	C2, C4	R2, R3
Finding 16. The adoption of ERM responsibilities has steadily advanced throughout the organization. While risk specialists generally fulfil their roles as outlined in the Policy, additional efforts are needed to foster a transparent and actively engaged ERM culture.	C2, C3	R2, R3, R5
Finding 17. Platforms for risk discussions, such as risk management committees (RMCs), play a key role in reinforcing a culture of risk management in the organization and so do the regularity and depth of collaboration between risk specialists and non-risk specialists. In addition, non-risk specialists are supported by cross-functional venues (such as RMCs) to convene risk discussions, which make the capacity and resources for ERM available to country offices.	C2, C3	R2, R4
Finding 18. Within WFP, strategic and programmatic decision making and ERM are interconnected and influence each other at various points, yet their integration remains suboptimal.	C3, C4.	R3, R4

Findings	CONCL	RECS
Finding 19. In the key business processes analysed, risk thinking is clearly factored in, and decision making guided by risk considerations, although not always explicitly formalized, and sometimes both initiated and led by non-risk specialists.	C3	R3
Finding 20. The ERM Policy includes corporate risk appetite statements for each risk area. Such statements are expected to be relevant across the different contexts where WFP works. However, an emerging practice has seen some country offices, at their own initiative, developing country-level risk appetite statements to better reflect context specificities of different operations. This practice remains limited and is currently not systematically tracked in WFP.	C1, C2, C4	R1, R5
Finding 21 WFP applies differentiated levels of internal clearance and external transparency about risks, depending on the stakeholder, risk area and type of risk information.	C5	R5
Finding 22 WFP works with a range of partners in operational settings to mutually manage and mitigate risks and share responsibilities for risk management. The nature and extent of mutual consultation on risk varies depending on the type of partner involved.	C4, C5	R5
Finding 23: Given their mutual dependencies for delivery, gaps in risk-related information sharing between WFP and external shareholders – particularly around donors’ risk appetite and tolerance thresholds – can negatively affect the ability of WFP to make risk-informed decisions and increase the potential for dilemmas and misunderstandings.	C5	R5
Finding 24: There are inherent tensions, but no contradictions between ERM and implementing the WFP mandate in the face of external shocks and emerging challenges, and in accordance with humanitarian principles.	C5	R1, R3, R5

Annex XII. Detailed Findings on Policy Quality Criteria.

Annex XII rates the 2018 ERM Policy against criteria designed by the WFP Office of Evaluation (OEV) to determine general policy quality. Criteria were derived from two specific documents: *OEV 2020 Synthesis of Evidence and Lessons from WFP's Policy Evaluations* and *2018 Top 10 Lessons for Policy Quality*.

Policy criteria	Discussion	Rating
Policy quality		
Inclusion of a clear conceptual framework <i>Source: 2020 Synthesis of Evidence and Lessons from WFP's Policy Evaluations</i>	The Policy is aligned with the 2017 Committee of Sponsoring Organizations of the Treadway Commission (COSO) an internationally recognized enterprise risk management framework. It includes a section that provides clear definitions of key terms. It contains simple infographics to depict the overarching lifecycle and individual processes. The sparing use of these infographics attracted some critics, who pointed to a lack of colour and memorable images in the document.	PRESENT
Inclusion of a context analysis to ensure timeliness and relevance <i>Source: 2018 Top 10 Lessons for Policy Quality</i>	A context analysis is not provided in the 2018 ERM Policy. A short acknowledgement of the fact that WFP operates in complex environments and is a voluntarily funded organization does feature in the executive summary, but this does not constitute an analysis. Consequently, the policy document itself provided no meaningful baseline from which implementation progress could be benchmarked.	NOT PRESENT
The policy is based on reliable evidence <i>Source: 2018 Top 10 Lessons for Policy Quality</i>	The policy update was largely triggered by an "Internal Audit of the Operationalization of WFP's Enterprise Risk Management" in 2017. While not explicitly cited, the findings of the audit are clear in the updated policy, particularly with regards to the significantly improved detail and precision of roles and responsibilities when compared to the previous iteration of the policy published in 2015 (an agreed action of Observation 1 of the audit). In the document itself, very little evidence is cited in any section. The document relies exclusively on a footnoted description of COSO as the basis for the processes and practices prescribed.	PRESENT
The policy ensures internal and strategic coherence <i>Source: 2018 Top 10 Lessons for Policy Quality</i>	Only these policies are referenced in the Policy: the AFAC Policy (outdated version) and the Policy on Country Strategic Plans (2016) – as well as the Oversight Framework (2018). While no outright contradictions between the ERM Policy and other policies in the compendium were identified, the document could do more to list policies, guidance and directives with which it is related and with which it must be aligned. This is "PRESENT" by the UNHCR ERM Policy, and is the case in some WFP policies, (e.g. Emergency Preparedness 2017, Annex I). This lack of explicit articulation between ERM and thematic, cross-cutting, and "principles" policies, likely exacerbates the lack of ownership of functional risk leads, and the lack of clarity regarding the	PARTIALLY PRESENT

Policy criteria	Discussion	Rating
	remit and role of ERM in certain areas of work (for example, humanitarian access). Alignment with the strategic plans and country strategic plans is included within the vision of the Policy: point two of the five components of COSO. In turn, the strategic plan now contains a risk annex. There is a consensus that this explicit connection is an important step towards integrating risk and performance management, but is currently of limited consequence in practice.	
The policy ensures external coherence <i>Source: 2018 Top 10 Lessons for Policy Quality</i>	The Policy makes no mention of UN system-wide policies or documents, such as the 2011 UN Enterprise Risk Management and Internal Control Policy or relevant system-wide reviews (for example, JIU reviews). However, recent analysis conducted by RMD demonstrated a high degree of alignment with JIU criteria.	PARTIALLY PRESENT
The policy develops a vision and theory of change <i>Source: 2018 Top 10 Lessons for Policy Quality</i>	The “Vision for enterprise risk management at WFP” clearly and concisely emphasizes the need for risk-informed decision making by management, the need for a consistent ERM framework, common understanding of WFP risk exposure, and the establishment of a risk culture linked to the strategic plan. The section listing the five components of COSO, which includes “performance”. The Policy does not develop a theory of change, nor any form of logic model. While the vision does outline key objectives or components, no section elaborates on result pathways, or how intended high-level objectives will be “PRESENT”.	PARTIALLY PRESENT
The policy defines its scope of activities and priorities <i>Source: 2018 Top 10 Lessons for Policy Quality</i>	In the section “Key areas of risk for WFP”, the broad scope of the Policy is defined as encompassing the WFP four risk categories, 15 risk areas, and 41 risk types. The overarching categories - strategic, operational, fiduciary and financial – are defined in detail, giving the reader a clear understanding of the Policy’s organizational scope. The Policy does not explicitly list “priorities”. However, risk appetite statements define the WFP stance on priority risk categories and areas. Moreover, priority steps for implementation are implicit within the “Risk Processes at WFP” section.	PARTIALLY PRESENT
The policy integrates considerations for cross-cutting priorities (e.g. gender) <i>Source: 2018 Top 10 Lessons for Policy Quality</i>	The Policy makes passing reference to gender within the annexed appetite statements but gives little to no information on how considerations for this or other cross-cutting priorities are considered or integrated into ERM practice. Beyond the policy, the evaluation unveiled a limited focus on, and disaggregation of gender and inclusion in risk taxonomies, with the one exception of the risk catalogue.	PARTIALLY PRESENT
Policy development was based on internal consultations <i>Source: 2018 Top 10 Lessons for Policy Quality</i>	Insufficient evidence. Two key informants discussed consultation for policy development, but with insufficient detail to inform meaningful evaluative judgements.	INSUFFICIENT EVIDENCE

Policy criteria	Discussion	Rating
Provisions for policy implementation		
The policy outlines clear institutional arrangements and outlines roles, responsibilities and accountabilities <i>Source: 2020 Synthesis of Evidence and Lessons from WFP's Policy Evaluations</i>	The 2018 Policy vastly improved on its previous iterations. It includes a breakdown of the oversight framework's "Three lines of defence" model (albeit now outdated, replaced by the "Three lines model"), and outlines the roles and responsibilities of the Executive Director, regional and country directors, risk leads, the chief risk officer in granular detail Despite this attention and substantial improvement, greater clarity is needed on roles and responsibilities post-escalation, the roles of the regional bureaux, as well as function-specific escalation pathways.	PRESENT (IN NEED OF UPDATE)
Presence of a robust results framework <i>Source: 2020 Synthesis of Evidence and Lessons from WFP's Policy Evaluations</i>	The Policy does not include a results framework, nor has one yet been developed. Key risk indicators (KRIs) have been developed and are being reported on a quarterly basis by approximately a quarter of country offices. However, these indicators are designed to define thresholds for escalation and monitor key risk areas. They are not tiered by results level (output, outcome etc.), nor are they connected to the WFP Corporate Results Framework.	NOT PRESENT
Evidence of external dissemination <i>Source: 2020 Synthesis of Evidence and Lessons from WFP's Policy Evaluations</i>	Externally, RMD engages with other UN agencies and international organizations on risk management through the HLCM forum, bilateral engagement, and through the Grand Bargain Risk Sharing Framework. While the comparator exercise noted that engagement between WFP and other agencies was deemed mutually beneficial, several donors engaged in interviews appeared to have limited knowledge of the policy.	PARTIALLY PRESENT

Annex XIII. Comparator Exercise

Purpose

As part of the methodology, the evaluation features a comparator analysis focusing on the design, content and enabling implementation structures of the WFP ERM Policy with two organizations: the Food and Agriculture Organisation (FAO) and UN High Commissioner for Refugees (UNHCR). The comparator organizations were selected in consultation with WFP Risk Management Division. Key criteria for inclusion in the comparator analyses included the existence of a dedicated risk management policy and a sizable operational presence in high-risk, humanitarian contexts.

This exercise is not for benchmarking. It does not score the different ERM policies, nor does it make evaluative judgements. Rather, it seeks to:

- describe the efforts made by the organizations to embed enterprise risk management in their work;
- analyse the institutional changes made to accommodate and support the implementation of the policy; and
- clarify key lessons learned by comparator organizations.

All observations presented below have been validated by FAO and UNHCR's respective heads of the ERM services and units and other senior staff.

Background of enterprise risk management at UNHCR and FAO

UNHCR

UNHCR developed its first ERM policy in 2014, triggered by an external audit recommendation to urgently implement an organization-wide risk management system without imposing major administrative burdens on country offices.²⁵ This policy adopted the ISO 31000 principles and guidelines for risk management. The policy categorized risk into three main categories, outlined roles and responsibilities for risk management and guided the development and use of a Strategic Risk Register (equivalent of WFP Corporate Risk Register) and corporate risk registers (equivalent of WFP operational risk registers).

The 2017 large-scale fraud and corruption incidents in Uganda and Kenya proved to be a powerful impetus to better embed ERM in the organization.²⁶ That same year, UNHCR launched Risk Management 2.0, an initiative with four workstreams:

- improving communication and learning on risk management to achieve global behavioural change;
- strengthening risk management policy, processes and tools for reliable risk information;
- embedding risk management in core processes and day-to-day activities to instil risk-informed decision-making; and
- supporting high-risk operations to enable risk-aware responses.

The most recent iteration of the policy was subsequently updated in 2020, better adapted to the organization's enhanced risk maturity and aligned with the updated international standard (ISO 31000). The 2024 Multilateral Organization Performance Assessment Network (MOPAN) assessment of UNHCR would later highlight UNHCR's dedication to embedding risk management, and the success of the Risk Management 2.0 initiative: "UNHCR's business transformation programme includes an ambitious multi-step, multiyear plan for strengthening risk management across the organization. UNHCR's 'risk

²⁵ United Nations financial report and audited financial statements and report of the Board of Auditors (2011).

²⁶ See for example "UNHCR refers Kenya staff to police after internal investigation finds fraud at Kakuma camp" (2017).

management journey’ has successfully followed a demanding schedule for improvements which, if fully implemented, could make UNHCR a leader within UN institutions”.

FAO

FAO’s commitment to ERM stems back to 2009, when the FAO finance committee highlighted the importance of ERM through the endorsement of an internally led project supported by risk management specialists. In 2010, the organization drafted an initial proposal for an ERM framework, aligned with the Joint Inspection Unit’s (JIU) 10 benchmarks for successful ERM.²⁷ FAO published its first risk management policy in 2014. This concise two-page document was found to be outdated by a 2023 assessment,²⁸ and was promptly updated in May 2024.²⁹

The current policy represents a significant elaboration on the previous, much shorter version, expanding heavily on purpose, principles and processes. The policy also elaborates extensively on roles and responsibilities, structured around the “three lines model”, endorsed by the Institute of Internal Auditors in 2020. While the policy annex includes the ERM definition proposed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), the document does not explicitly align with internationally recognized standards or frameworks. The ERM system (served by an IT platform) is integrated with the strategic planning and performance management system.

The risk management function is relatively new to FAO – introduced in 2020. The ERM unit sits within the Office of Strategy, Programme and Budget, the director of which reports directly to the Director General. The ERM unit has grown slightly from one staff member, to four permanent and one temporary staff members since its creation. Notable progress has been made with limited allocated resources and the 2023 internal assessment suggested that the overall level of risk maturity is “Developing” at FAO.³⁰ More recent independent assessments corroborate the notion that more buy-in is required to embed ERM throughout the organization and establish a strong risk culture at FAO: “Risk awareness within the organization is improving but remains a work in progress. Operational risk is defined, and guidance exists on how to integrate risk assessment in the formulation of interventions. The evidence of application is, however, limited, pointing to gaps between intent and action.”³¹

²⁷ FAO Finance Committee (2010) Progress Report on Introduction of an Enterprise Risk Management Framework.

²⁸ Assessment of FAO Risk Management Practices (2023).

²⁹ FAO. 2025. [FAO enterprise risk management policy](#).

³⁰ Ibid – as defined by the High Level Committee for Management’s risk maturity model.

³¹ MOPAN Assessment Report of FAO (2024) – Technical and Statistical Annex.

Dimensions of comparison		UNHCR	FAO
Policy Design and Contents	Vision and objectives	The policy lays out key principles for risk management in the introduction, rationale and principles sections. The introduction emphasizes that the achievement of UNHCR's mandate is contingent upon the organization's ability to take calculated risks at all levels. The section is half a page long: short and to the point. The "Rationale" sets out the key objectives of the policy, namely: - Enhanced risk culture - Improved decision making - Effective internal control - Protection of reputation - Strengthened accountability. The policy subsequently outlines three "Guiding principles" to which UNHCR adheres: - Risk management facilitates action - reiterating introduction's statement that taking calculated risks is crucial to the achievement of UNHCR's mandate. The principle also differentiates between risk awareness and risk aversion. - Risk is everyone's responsibility - emphasising the need for all staff to have the ability to effectively manage risk in their daily work. - Risk management is integrated - within the multi-year programme cycle and at all levels of UNHCR.	The policy outlines vision and objectives in the "Introduction and scope"; "Objectives", and "Principles of risk management" sections. The "Introduction and scope" section details the purpose of the policy, namely, to "promote best practices in managing organizational risks and an organization-wide culture." This section also links FAO's organizational objectives to risk taking. The following section lists 11 objectives that the policy seeks to achieve. These include chiefly: - Adaptive and informed decision making for increased programmatic effectiveness - Exploration of innovative solutions - Inform effective, targeted allocation of resources - Increase the trust of stakeholders - Provide tools to identify and remedy the most serious gaps in procedures and practices. The "Principles" section lists five basic principles, after noting that the benefits of risk management efforts must exceed the costs: - Proportionate - commensurate with FAO's needs - Aligned - with culture and lines of accountability and authority - Comprehensive - structured and systematic management of risks - Embedded within the design of business processes to support decision making - Dynamic - adaptive to changing contexts.
	Provisions to enable a coherent internal policy environment	The "Scope" section describes the policy as an "umbrella framework" for risk management and subsequently provides a non-exhaustive list of more thematically specific policies and frameworks focused on risk management, or with risk management elements. The section clarifies that the ERM policy is not intended to replace any existing policies, but that high-level risks associated with risk management frameworks should be captured in risk registers.³²	In a table, the introductory section of FAO's ERM policy outlines the policies and procedures with which it must be coherent and consistent. The table includes the policy and procedure owners and a short description of their respective purposes. Efforts are demonstrably being made by other policy owners to adopt the language of the new ERM policy and to not contradict its contents.

³² UNHCR/HCP/2020/02/Rev.2, Policy for Enterprise Risk Management in UNHCR. p.2

Dimensions of comparison		UNHCR	FAO
Provisions enabling implementation	Training and guidance	The policy annexes contain several guidance elements. Annex II defines and explains 32 key terms. Annex III explains the “risk management” process in detail. Notably, this section uses the “Bow Tie” diagram, explicitly linking the risk statement to the identification of proactive and preventative, detective and reactive controls. In addition, the “Treatment” section of Annex III runs through a series of real-life examples to illustrate what it means to treat risks in different ways (avoid, transfer, accept, reduce likelihood etc.). Beyond the policy: • UNHCR uses an intranet page that contains a section with resources for risk focal points • A “briefcase” (repository) of links is also available on the intranet, so all relevant resources can be found in the same place. • An e-learning Basic Course exists, and an advanced version is in development • In high-risk contexts, UNHCR works with external firms to train staff in risk management • The ERM Service in HQ leads the creation of cross-functional risk tools, which identify effective and common mitigation measures and key causes of risk in key functional areas (e.g. procurement, climate change, CBT).	The policy annex contains detailed guidance on the organization’s risk management process. It firstly differentiates external and internal factors that represent the scope of ERM. It then walks through the risk management processes and key definitions, using several concise, colourful infographics, tables and diagrams. These include: • Identification, including bulleted guidance, which advises managers to consider what might hinder the achievement of objectives, what has gone wrong before, stakeholder expectations etc., It also lists the categories of risk • Analysis, including a (4x4) heatmap and indicative guidance on impact and likelihood • Mitigation and acceptance, including four risk treatment types (terminate, transfer, tolerate, treat), illustrative conditions for when risks should be escalated, and two paragraphs on the purpose and use of risk logs • Monitoring and review • Risk reporting, communication and consultation. Beyond the policy, the ERM unit conducts regular briefings and trainings on risk processes and practices. These trainings principally target the focal points in divisions and decentralized offices, but workshops are organized also for divisional or country teams. Training has also been delivered to senior management, division directors and regional leadership
	Capacity for ERM	As of October 2024, UNHCR had an extensive risk network, comprised of approximately 30 full-time officers and 300 part-time risk focal points. The ERM service in headquarters has 8 full-time officers. The chief risk officer is a D1 position, and in the 7 regional bureaux, risk officers have recently been standardized at a P5 level. The seniority of risk officer in country operations varies, the lowest being P3. Risk management being the responsibility of all – the second of three principles in UNHCR’s ERM policy – clearly translates into job descriptions and terms of reference, even those beyond the risk “community of practice”. Regardless of function or seniority, all advertized job descriptions in country operations include the following risk management-related duty: “Support the identification and management of risks and seek to seize opportunities impacting objectives in the area of responsibility. Ensure decision	As of October 2024, FAO had a network of part-time risk focal points, with one located in every office. Focal points are typically appointed by their director (at headquarters) or country representatives (in the field). In headquarters divisions, the focal point tends to be in programme support role, whereas in decentralized offices, focal points are commonly the assistant representatives for administration. Job descriptions for risk focal points do not contain risk management duties or responsibilities. The number of staff in the ERM unit has risen from 1 in 2020 to 5, with 3 professional staff members, a programme assistant, and a consultant.

Dimensions of comparison		UNHCR	FAO
		making is risk based in the functional area of work. Raise risks, issues and concerns to a supervisor or to relevant functional colleague(s)."	
	IT system	UNHCR uses a bespoke risk management system – a web-based risk register tool used by operations, regional bureaux, and headquarter entities to record risks and opportunities and to assign responsibility for risk treatments. Beyond a user-friendly interface, the system supports ERM at UNHCR with some powerful functionalities: - As soon as a risk treatment owner is selected in the system, an email notification is automatically sent, followed-up by periodic reminders. - UNHCR attempted to integrate its ERM system to COMPASS (UNHCR's RBM approach and system). While this integration was not wholly successful, it enabled UNHCR to create an interface, which simply but powerfully links risks and performance. This is used by risk officers and focal points to clearly map the risks which threaten the achievement of outcomes. - An escalation capacity in the IT tool exists where risks can be escalated to the regional bureaux, and accepted and sent to headquarters divisions for treatment, or rejected. - Four tags can be applied to risks in the risk register (e.g., fraud and corruption), which create cross-cutting risk categories. These tags support concrete requests for analysis from specialized units in headquarters. - The system generates good, centralized management information about the risk registers – the ERM service in headquarters can see whether treatments have been implemented or whether the due date has simply been shifted. They can then engage country offices and regional bureaux to see the effectiveness of mitigations and how realistic they are.	FAO has integrated its risk log into its IT platform "Programme Planning, Implementation Reporting and Evaluation Support System" (PIRES) – the organization's results monitoring and reporting system. The system automatically shows the risk(s) associated to the annual workplan area. The system allows the user to describe the risk and causes, and in a separate box, to describe the worst-case impact if the risk were to materialize. It also enables the user to assign mitigation action owners, describe the mitigation action, and set a completion date for implementation. Other functionalities include: - An "escalation to" function exists in the tool, which informs a relevant supervising office of a risk that cannot be managed by the original risk owner. - Supervisory offices (e.g., regional offices or core leadership offices) can comment on risks and mitigation actions in risk logs, to inform and advise on adjustments. - A "Status" tab allows users of the risk log to review the status of risks by office (i.e. whether the entries are being reviewed, have been approved, or have not been approved in the last six months).
Processes and Concepts	Risk reporting	Compliance with risk registers has been at 100 percent for all organizational levels (headquarters, regional bureaux, country offices) for several years. Approximately 85 percent of country offices update register three or more times per year. The deadline for the risk review is intentionally aligned with the one for the submission of the budget plan. This integration of cycles facilitates budgeting for treatments alongside programming considerations. At UNHCR, budgeting for risk treatments is mandatory, and is followed up on by the ERM Service.	All divisions and decentralized offices have a risk log (i.e. risk register) at FAO, and the organization requires all entities to update it at least once per year. This requirement is formalized by the key performance indicator on risk log compliance, which aims at annual 95 percent compliance of all entities every year. In 2024, compliance stood at 90 percent. However, the ERM unit considers that the quality of the risk logs has room to grow. No specific deadline is set for entities to update risk logs. The intention is for risk logs to become living documents rather than (bi-)annual, obligatory control exercises.

Dimensions of comparison		UNHCR	FAO
	Risk categorization	UNHCR uses 7 categories of risk: - Operational context - Planning, programme, and support processes - Protection and solutions - Delivering assistance - People and culture - External engagement and resource mobilization - Data & information. These are sub-divided into a total of 30 sub-categories. The second, most recent policy revision to UNHCR's 2020 policy saw subtle changes to its risk categorization to ensure continued relevance and utility.	FAO uses six risk categories. These align closely with WFP high-level categorizations, with the only differences being the separation of fraud and other corrupt practices from other fiduciary risks, and the inclusion of an "Environmental and social risks" category. The policy lists example risk titles under each category, but these do not constitute the prescribed sub-categories of risk. Sub-categories are listed in a drop-down menu on the risk log in PIRES.
	Risk appetite	Risk appetite statements in UNHCR are not defined at any organizational level and. they are currently being developed.	FAO is currently in the process of developing corporate-level appetite statements related to each risk category (expected finalization in 2025).
	Risk monitoring and escalation	UNHCR is currently piloting key risk indicators but has not yet rolled these out to all country operations as part of a framework. Due to the lack of risk appetite statements, escalation processes and thresholds are not yet clear. An escalation capacity in the IT tool exists where risks can be escalated to the regional bureaux, accepted and sent to headquarter divisions for treatment, or rejected. The risk appetite statements are being developed, and country-specific tolerance thresholds will subsequently be negotiated. Once in place, these thresholds will clarify the type of risks to be escalated and under which conditions.	FAO has not yet achieved the level of risk maturity at which it deems necessary to deploy key risk indicators. Escalation processes at FAO are not formalized through defined thresholds. As outlined in the new policy, high risks are often escalated for consultation with supervizing offices or in cases where a country office lacks the resources to manage them effectively (i.e. limited funding or staffing capacity).
Hindering/ enabling factors	Enabling factors	Reactive and adaptive management following reputational breach: The reputational hit taken by the organization in 2017 led directly to an increased budget for ERM, and a strong, dedicated tone-at-the-top from the High Commissioner and Deputy High Commissioner. User-friendly, functional IT system. The system being intuitive and uninhibited by license fees was seen as an important step towards embedding risk management at UNHCR. Investment in communications for ERM. UNHCHR established a dedicated risk communication officer position at the P3 level. This is considered a crucial role for embedding risk management throughout the organization. Clear, carefully thought-out messaging has been prioritized, with the refugee and performance always a	Organizational positioning. FAO's ERM unit is located within the Office of Strategy, Programme and Budget (OSPB), the head of which reports directly to the Director General. Investment in communications and outreach. The strong facilitation and communication skills of certain ERM unit staff members have proved crucial for developing ERM culture at FAO.

Dimensions of comparison		UNHCR	FAO
		clear, central purpose. This aspect was clearly in all available training and documentation reviewed.	
	Hindering factors	• Budgetary cuts. ERM positions are often under scrutiny when budgetary reviews or reductions occurs following an uncertain funding outlook. • Some challenges in recruitment have occasionally threatened to generate a negative perception of ERM within the organization. A functional clearance screening is now in place to filter out poor communicators. • Imminent leadership change. Uncertainty stems from the fact that the High Commissioner and Deputy High Commissioner, who are invested in and supportive of ERM, are nearing the end of their respective tenures. • Change fatigue. Constant organizational change has led to a degree of fatigue and disengagement among staff.	• Cultural change takes time. Staff in middle management roles who are often considered bearers of organizational culture have proven to be amongst the hardest stakeholders to reach with messaging from the ERM team. • Capacity. The enterprise risk management function is significantly understaffed, with only five employees, which restricts its ability to fully enable the desired organizational and cultural changes. • ERM experience: Country representatives or directors who have experience of ERM from prior positions are often more willing to embrace ERM practices than those who have not

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Annex XV. Acronyms

AAR	After-Action Review
ACR	Annual Country Report
AFAC	Anti-Fraud Anti-Corruption
BOOST	Business Operation and Organization Strategic Transformation
CAR	Central African Republic
CBT	Cash-based Transfers
CD	Country Director
COs	Country Offices
COO	Chief Operating Officer
COSO	Committee of Sponsoring Organisations of the Treadway Commission
CP	Cooperating Partner
CRO	Chief Risk Officer
CRR	Corporate Risk Register
CSOs	Civil Society Organisations
CSP	Country Strategic Plan
DAC	Development Assistance Committee
DCD	Deputy Country Director
DED	Deputy Executive Director
DPRK	Democratic People's Republic of Korea
DRC	Democratic Republic of Congo
ED	Assurance process?
EQ	Evaluation Question
ERM	Enterprise Risk Management
ET	Evaluation Team
EU	European Union
FAO	Food and Agriculture Organisation
FCDO	Foreign and Commonwealth Development Office
FIT	Future International Talent
GAP	Global Assurance Project
GBV	Gender-Based Violence
GEWE	Gender Equality and Women Empowerment
HACT	Harmonised Approach to Cash Transfers?
HLCM	High-Level Committee on Management
HQ	Headquarters
IHL	International Humanitarian Law
IIA	Institute of Internal Auditors
IRG	Internal Reference Group
JIU	Joint Inspection Unit?
KIIs	Key Informant Interviews
KRIs	Key Risk Indicators
MIC	Middle Income Countries
MOPAN	Multilateral Organisation Performance Assessment Network
PDCA	Plan Do Check Act
NGO	Non-governmental Organisation
OECD	Organisation for Economic Cooperation and Development
OEV	Office of Evaluation
OIG	Office of Inspector General
ORR	Operational Risk Register
PCA	Partner Capacity Assessment

PDCA	Plan, Do, Check, Act
PPE	Partner Performance Evaluation
PSA	Programme Support and Administrative
PSEA	Protection from Sexual Exploitation and Abuse
RB	Regional Bureaux
RBB	Regional Bureaux Bangkok
RBD	Regional Bureaux Dakar
RBJ	Regional Bureaux Johannesburg
RBN	Regional Bureaux Nairobi
RBP	Regional Bureaux Panama
RMD	Risk Management Division
RMU	Risk Management Unit
RO	Risk Officer
SEA	Sexual Exploitation and Abuse
SO	Strategic Outcome
SOPs	Standard Operating Procedures
ToC	Theory of Change
ToR	Terms of Reference
UN	United Nations
UNEG	United Nations Evaluation Group
UNHCR	Office of the High Commissioner for Refugees
UNICEF	United Nations International Children's Emergency Fund
UNPP	United Nations Partner Portal
USAID	United States Agency for International Development
VAM	Vulnerability Analysis and Mapping
WFP	World Food Programme
WINGs	WFP Information Network and Global Systems

Annex XVI. Recommendations table with expanded details

No.	Text	Priority level	Addressee(s)	Timeline	Benefit and rationale	Related concl.	Related finding(s)
1	Revise, update, consolidate the ERM policy document and accompanying guidelines ensuring adequate dissemination and communication	High	RMD under the DED/COO	2028	Increased user-friendliness, clarity, relevance, and internal coherence of the policy	1-8	1-8; 13-15; 17-18; 22-24
1.1	Revise the ERM Policy ensuring that it clarifies and strengthens WFP's approach to enterprise risk management at all levels.	High	RMD under the DED/COO	2027	Increased user-friendliness, clarity, relevance, and internal coherence of the policy	1-6	1-5

Operational suggestions:

When revising the ERM Policy with facilitation of RMD under the DED/COO, WFP should ensure the new policy is crisp, visually appealing, incorporates examples, and clearly distinguishes between its key components. Based on the updated Policy, RMD should update and consolidate all guidance into an updated ERM Manual.

- The **Vision** for ERM should describe what the Policy ought to contribute to, such as better performance in fulfilling the organization's mandate.
- The **Mission** for the ERM Policy, as a regularly revisited document, should include a theory of change. The scope of this section may mirror the points made in the 2018 ERM Policy under "Vision", such as:
 - Establishment of a risk framework
 - Promotion of a common understanding of ERM
 - Development of a risk culture across WFP
- The **Mandate** of RMD as a custodian of the Policy serving the fulfilment of the Policy's vision and mission, and serving as second line (expertise, support, monitoring and support to address challenge on risk management) should set out a small number of key objectives for RMD until the next ERM Policy evaluation and revision.
- The **System** of ERM should focus on the fundamentals of ERM in WFP, namely:
 - The three-line model
 - The five basic steps of the ERM cycle as recently reviewed by RMD (identify, assess, mitigate, respond, with monitoring and control cutting across all steps)
 - The escalation principles and framework
 - The concept of stages of risk realization and risk velocity.

No.	Text	Priority level	Addressee(s)	Timeline	Benefit and rationale	Related concl.	Related finding(s)		
	• The Principles guiding the implementation of the Policy should set out: ○ Risk appetite statements at the corporate level, to be reviewed annually ○ A definition of risk tolerance level after treatment ○ The relationship between ERM and humanitarian principles, presumably with humanitarian principles acting as the compass for risk-informed decision making, and forming the key values of the organization, with which ERM must be coherent. Humanitarian principles would therefore act as the framework within which risks are managed ○ The imperative of proportionality of risk mitigation and response, in accordance with cost-benefit analysis including but going beyond financial costs. The ERM Policy should clearly distinguish between several stages of risk realization: ○ Risk identified and described but not yet realized. At this stage, risk can be assessed and monitored ○ Risk: stage at which a risk has realized but has not yet caused impact (or not severe impact). The ERM Manual should indicate how, at this stage, risk may be monitored and partly mitigated, and how an event should be reported ○ Risk velocity: probable time to impact after event. Velocity determines what mitigation measures can still be implemented to reduce impact, and the time there is to implement them. The ERM Manual should indicate how to assess velocity and how, at this stage, the risk realization needs to be monitored ○ Incident: impact started to materialize. At this stage, the policy should refer to response, not mitigation: dealing with impact, reporting and learning. The ERM Manual should indicate how the impact of the risk can be monitored ○ At all stages, monitoring by risk owner will apply, and internal control may check abidance by prescribed rules, policies and procedures. The ERM Policy should offer corporate risk appetite for risk areas before treatment, and corporate risk tolerance statements after treatment. For instance, lower appetite towards a risk category will warrant: ○ Heavier mitigation measures (with their associated costs) ○ Lower risk-taking coupled with more intense monitoring ○ Higher probability of a decision bringing one out of appetite, thus triggering escalation ○ Target risk corresponding to the residual risk level eventually expected, and tolerated, after treatment. Target risk may be attained progressively, to become the revised risk appetite when the mitigation measures are implemented. The policy should make explicit which roles should be performed by the respective lines of ERM. The ERM Manual should exemplify with practical situations. The Policy should define what escalation consists of, formally. It should indicate in which case (triggers) and at which level(s) it should be documented. The Policy should further clarify, within the first line, how risk and mitigation action ownership is affected in the event of escalation or mutual dependencies.								
1.2	Strengthen mechanisms and guidance and related dissemination and communication to support implementation of the revised ERM policy across WFP. At a minimum the following issues should be covered:	High		RMD	PPG, POC	2028	Increased user-friendliness, clarity, relevance, and internal coherence of the guidelines. Clearer, more precise risk metrics.	1-5	1-4; 22-25; 17-18; 22-24

No.	Text	Priority level	Addressee(s)	Timeline	Benefit and rationale			Related concl.	Related finding(s)
	- In line with the revised ERM policy, update the related guidance i.a. considering whether and how issues and functions such as protection from SEA, security, privacy and data protection, are adequately reflected. - The five steps of the risk management lifecycle and their components, as well on-going controls, as a guiding algorithm for the staff. - The roles, responsibilities, and accountabilities for ERM beyond RMD, particularly in terms of ERM contribution to enhanced decision making and programming. - Guidance on how to assess risk exposure, how to identify risk realization, and how to assess risk velocity. - Types of mitigation measures. - A step-by-step guide on the process of escalation. - Guidance on residual risk after treatment						Improved risk-informed decision making. Stronger risk mitigation.		

Operational suggestions:

- The ERM Manual should include:**
 - Clear guidance on how to assess the risk exposure at the local level, including residual risk, risk appetite, target risk for each risk area
 - Clear guidance on residual risk after treatment. If residual risk is above the target risk, then the corresponding decision or activity should systematically be escalated or stopped. If residual risk (after mitigation) is out of appetite, or if mitigation measures are not within the realm of control of the head of office (or functional area in headquarters), second instance escalation should take place with the supervisory authority of the head of office (or functional area in headquarters), or with the authority responsible for mitigation measures. This escalation should be formalized, documented, and associated with upward transfer of accountability for decision making or implementation mitigation measures.
- The ERM Manual and the risk register template should provide more granular description of:**
 - The risk categories and areas at corporate and operational levels
 - The five steps and their components, as well ongoing controls, as a guiding algorithm for the staff
 - The roles, responsibilities, and accountabilities for ERM beyond RMD.
- The ERM Manual should provide guidance on risk assessment, as risk data and metrics develop,** consisting of:
 - Estimating likelihood: description of triggers or signs of imminent realization to be monitored and reported where available data allows; rating of level of likelihood
 - Estimating possible impact: description of plausible impact(s); identification of plausible impacted actors; rating of severity.
- The ERM Manual should distinguish between several types of mitigation measures,** and propose a set of examples of typical mitigation measures (as opposed to response):
 - Mitigation measures aimed at reducing likelihood of a risk realization event. These can only be implemented before event
 - Mitigation measures aimed at reducing impact. These can be implemented before or after event, but always before incident (as opposed to response).

No.	Text	Priority level	Addressee(s)	Timeline	Benefit and rationale	Related concl.	Related finding(s)	
	• The ERM Manual should provide a step-by-step guide on the process of escalation (ideally mirrored through an IT platform): ○ Risk owner before escalation, appointed by the head of office (or functional area in headquarters), is responsible for decision making within appetite. Risk owner should be defined as the official whose realm of control includes all actions associated with a decision, acting under the supervision of the head of office, who is accountable for ensuring abidance by rules and policies within their office ○ If the decision is out-of-appetite and mitigation measures have cost or coverage implications, first instance escalation to the head of office (or functional area in headquarters) should take place, thus transferring the responsibility for decision making and approval of mitigation measures to that level. This first instance escalation may not require record or formalization. The Hhad of office would therefore remain accountable for decision on out-of-appetite risks before treatment ○ The definitions of risk owner, entity accountable for decision on risk-taking, and mitigation measure owner, should therefore be clarified: the three may, or may not be located with the same officials or entities, depending on the escalation situation and co-dependency. If there is a co-dependency for implementation of a mitigation measure, it should be recorded, and accountability should be clear. • The risk types catalogue should better reflect the WFP evolving scope of work ○ To update the catalogue, the DED should appoint an inclusive and representative ERM Task Force chaired by RMD, to review by end 2025 the taxonomy of risk categories, areas, and types ○ This review should be informed by the WFP strategic plan and a representative sample of CSPs, to identify qualitative trends in WFP work areas and partners' portfolio, as well as the typical risks attached to them • In line with the "Change Management" initiative, and the outcomes of the BOOST, the ERM Manual should clarify the role of regional bureau risk officers in ERM. This role should ideally be of: ○ Support and advice, not control ○ Coordination and facilitation for some escalation processes and mitigation measures.							
1.3	Ensure that the revised ERM policy provides a basis for greater policy coherence. At a minimum, following the approval of the revised ERM policy, a mechanism should be set to ensure that all drafts of new or updated WFP policies and corporate documents are reviewed from a risk-management perspective with the objectives of: • Proposing ways in which corporate documents should explicitly refer to the ERM policy in force where and when. • Proposing a taxonomy and terminology to support risk management across WFP's policy / programme areas and business processes. • Clarifying responsibilities and accountabilities relating to risk management for different decision-making processes in the most critical policy/	High	RMD	DED-COO	Q4, 2027	Increased policy coherence and relevance through update. Increased clarity for staff implementing policies.	1	2-3; 19-20; 25

No.	Text	Priority level	Addressee(s)	Timeline	Benefit and rationale		Related concl.	Related finding(s)
	programme areas also in line with the 2025 Management Accountability Framework.							
Operational suggestions: The aim should be, by 2027, to have reviewed all corporate policies, Executive Director circulars in force, and corporate guidelines, and propose an update of these documents, where relevant, to ensure they all: • Explicitly make reference to the ERM Policy in force wherever relevant • Use taxonomy and terminology that is in line with the new ERM Policy • Define responsibilities and obligations of risk considerations (including which ERM tools to use) in the decision making process they outline DED/COO supported by RMD should consider assembling a task force bringing together representatives from all main functional units in headquarters. A service contract could be envisaged to support this effort.								
2	TAKE STEPS TO FURTHER STRENGTHEN THE ERM CULTURE WITHIN THE ORGANIZATION			RMD				
	Take steps to promote and incentivise ERM, thus fostering broader ownership and detailed understanding of the strategic significance and programmatic implications of risk management across WFP. Practical steps should include but not be limited to: • Reflecting ERM in the development and learning programmes targeting risk specialists and all other staff. • Expanding the coverage and encourage the uptake of an updated ERM training, in line with the new Policy and guidelines. • Establishing explicit target(s) for increasing coverage of ERM training across WFP.	Medium		RMD	HRM	Q1, 2028	Stronger incentive for staff to contribute to, and use ERM. Better recognition and motivation for staff effort invested into ERM.	3 7; 9-10; 16-17
Operational suggestions: Upon completion of the updated Policy and ERM Manual, RMD, with support from Human Resources, should: • Update the existing Risk Management Learning Essentials training, to make it more practical (e.g. using real-life situations as does the Data Literacy Passport Training), and make it mandatory. It should cover in a single training: ○ The three line model ○ The five steps of RMD ○ Risk appetite and residual risk tolerance								

No.	Text	Priority level	Addressee(s)	Timeline	Benefit and rationale			Related concl.	Related finding(s)
	○ The escalation process ○ The key principles of ERM ○ The possible models of risk management tasking (risk officer, risk focal point, risk committee) • Following this, update the set of training modules to ensure the deployment of: ○ Training of trainers for risk officers in country offices and regional bureaux ○ Deep dive on various aspects of ERM Refresh on evolutions of ERM (updated on an annual basis)								
3	STRENGTHEN ERM TOOLS TO ENHANCE CONTRIBUTION TO DECISION-MAKING AND PERFORMANCE – INCLUDING AROUND CROSS-CUTTING ISSUES			RMD					
3.1	Develop a secure online platform for that can work in an integrated fashion with other WFP systems. Ensure that risk information and reporting is easily accessible and consolidated throughout considering among others the relevant data protection and privacy requirements.	Medium	RMD	TEC, MSD, GPO	Q3, 2026	Increased efficiency of ERM. Increased user-friendliness for risk specialists and risk owners. Increased accountability for compliance with ERM requirements and for escalation. Stronger contribution of ERM to decision making and performance.			3 8-9; 19
3.2	Update the risk catalogue to more explicitly focus on and give more visibility to managing risks relating to SEA, protection, gender-related risks, as well as security risks, across more than one risk category.	Medium	RMD	GPI; PPI; PSEA Unit; SEC	Q4, 2027	Higher fidelity of risk management to realities on the ground and staff concerns.			4 3; 10; 12; 25
Operational suggestions: RMD and Technology should ensure an IT platform is deployed that supports ERM in sync with performance management, or that integrates the two. This platform would: • Follow the structure of the WFP strategic plan at the corporate level, offering a space for the respective country offices, regional bureaux, and headquarters functional units to concomitantly manage the CSPs (and respective planning tools for regional bureau and headquarters levels), and the attached risk registers • Assign responsibility to populate the risk registers, which should be a requirement for all offices and units, including at headquarters level (aiming for a 100									

No.	Text	Priority level	Addressee(s)	Timeline	Benefit and rationale			Related concl.	Related finding(s)
	percent compliance rate by the end of 2025). It is suggested that risk officers populate the risk registers, under the purview of the country, regional or headquarters heads of functional areas, based on contributions by the risk committees where they exist, and in consultation with risk owners. - Require the tagging of identified risks per activity or output - Link KRIs with key performance indicators (KPI) at the country office level, and external monitoring indicators (e.g., indicators documenting emergency response, security indicators...) KRIs should be monitored by risk officers or risk focal points with input from risk owners, while KPIs should continue to be monitored by Programmes and VAM, and external monitoring indicators by RAM, Security, and other responsible entities within WFP. When key performance indicators and external monitoring indicators cross an alert level, risk officers or risk focal points should automatically receive an alert on related KRIs, and vice-versa. - Generate automated consolidated trends based on the operational risk registers, for RMD's perusal. RMD should maintain and monitor this real-time data set, and use it to - Produce regular infographics - Alert senior management when trends in KRIs' evolution so require - Inform the Corporate Risk Register								
4	ENHANCE CLARITY OF RESOURCING AND CAPACITY FOR RISK MANAGEMENT			RMD					
4.1	Strengthen and harmonise the allocation of human and financial resources risk management, considering the broader corporate context of constrained resources and organizational realignment. To achieve this the following elements should be considered: - Develop criteria to determine the necessary risk management resources and capacity at different levels of the organization. - Advise Directors so that where in place, CO-level ERM focal points, and CO-level full time Risk Officers have clear individual performance objectives and appraisals, aligned with the revised ERM policy. - Consider under which circumstances the appointment of a risk Focal Point is strongly recommended at CO level (where Risk Officers are not present) and in functional units in HQ.	High		RMD	HRM, PPG	Q3, 2026	Improved escalation process, stronger accountability and clearer responsibilities. More efficient ERM.	2, 5	5-8; 13-15; 17-18
Operational suggestions: - RMD should advise HR on mainstreaming ERM expectations in recruitment (e.g. job descriptions, hiring interviews) and individual performance - RMD should proactively and regularly disseminate the updated policy, preferably through visual tools and digital means, aimed at non-risk specialists									

No.	Text	Priority level	Addressee(s)	Timeline	Benefit and rationale	Related concl.	Related finding(s)	
	• RMD should coach and advise risk officers and risk focal points, including in headquarters • Regional bureau risk officers should continue to advise risk committees, risk officers, risk focal points, country directors and regional directors • Risk officers and risk focal points within country offices and headquarter functional units should: ◦ Facilitate, coach and advise their network of risk sub-focal points ◦ Advise and serve as a secretariat to the risk committees, where they exist.							
5.	TAKE STEPS TO ENHANCE MUTUAL TRANSPARENCY ON RISK MANAGEMENT WITH EXTERNAL STAKEHOLDERS							
5.1	Facilitate dialogue with external stakeholders including donors and key cooperating partners particularly on , risk appetite, and residual risk tolerance. This should include: - Development of mechanisms, accompanied by related supporting guidance and templates, for CO coordination/dialogue with donors and government partners on context-specific risk appetite, residual risk tolerance, to inform and support mutual understanding around risk appetite in various contexts, and risk tolerance after mitigation – while acknowledging that in WFP's operating contexts risks can be mitigated but not totally eliminated. - These mechanisms should aim to help inform and focus WFP's engagement with concerned partners to cover issues around: ◦ Risk identification and assessment ◦ Clear and distinct risk appetite statements, and risk tolerance after mitigation. ◦ Proposed mitigation measures and their costs/implication, and an assessment of their cost/benefit ratio. ◦ Explicit agreements on mitigation measures that result in risk sharing with cooperation partners	High	PI	RMD, POC	Q4, 2026	More informed ERM on both parts. Increased mutual trust and assurance.	5	12; 20; 21-26
5.2	Establish regular channels to ensure regular discussions with host governments on risk appetite, and residual risk tolerance, as part of mutual accountabilities.	Medium	POC	RMD	Q4, 2026	More informed ERM on both parts. Increased mutual trust and operational/strategic predictability.	5	12; 20; 23-25

No.	Text	Priority level	Addressee(s)	Timeline	Benefit and rationale	Related concl.	Related finding(s)
	This should include: - Consultation with government partners on risks of strategic importance - Provisions to ensure regular discussions take place and record is kept on issues of mutual dependencies for risk mitigation measures.						
Operational suggestions: • Country offices (partnerships) should systematically communicate with donors in a timely manner on risk monitoring and eventual risk realization. • The Partnerships and Innovation Directorate in headquarters should maintain regular communication with country offices. To the extent possible, and while exercising caution, it should align donor communication on risks with the level of communication practiced in country offices . To this end, the Directorate (and within it the respective units) should regularly consult with country offices on their dialogue on risk identification, risk assessment, risk sharing, other risk mitigation, and residual risk tolerance with donors within the respective countries. Risk-related dialogue with donors and joint conclusions at the headquarters level should be documented. ○ For high-risk contexts (whether they relate to a specific geographic area, or area of work, programme, or activity), communication with donors should sensitize donors about the impossibility of zero risk and zero losses in certain contexts. There should be as much clarity as possible that zero risk does not exist, that WFP cannot implement its mandate without some level of residual risk, and that residual risks are shared. • To this end, WFP communication with donors should clearly distinguish: ○ The WFP risk appetite ex ante, proposed mitigation measures and their costs and implications (financial, political, in terms of beneficiary coverage, etc...), and an assessment of their cost to benefit ratio. This should be documented (e.g. as an appendix to CSP or programme reporting) ○ WFP-donor common threshold of tolerance to the residual risks after mitigation, which may justify new or more costly mitigation measures, or cessation of activities. Following this, country offices and headquarters should seek to: • Consult host governments on the risks which, in their view, could affect the respective strategic outcomes of the CSP, and the key programmes (within the UNSDC framework as applicable). Country offices should give governments an avenue to share, at least annually, their own risk identification and assessment, and their views on possible mitigation measures that require their participation and contribution. • Record mitigation measures that are dependent on government engagement, or that are common to the government and WFP. This is particularly true where WFP is phasing out • Engage their long-term cooperating partners, for example, international CSOs, local CSOs, and other organizations that have a long-standing experience of (co)implementing WFP programmes, on: ○ Risk identification ○ Risk assessment ○ Mitigation measures • Agree on mitigation measures that involve a partner's sharing of risks with WFP, as a matter of mutual responsibility for the common risk, and document it. In this case, risk monitoring should be, to the extent possible, a documented, joint, and mutually transparent endeavour.							

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