SAVING LIVES
CHANGING LIVES

Internal Audit of Employee Duty of Care and Inclusion

Office of the Inspector General

Internal Audit Report AR/26/03

WFP
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I. Executive summary

Background

1. As part of its annual workplan, the Office of Internal Audit conducted an audit of Employee Duty of Care and Inclusion in WFP. The audit focused on the scope of duty of care and inclusion, considerations regarding sustainable funding and the effectiveness of the risk and performance management as well as governance processes.

2. The audit covered the period from 1 November 2023 to 15 December 2025 against a backdrop of increasingly dangerous operating environments for humanitarian workers driven by geopolitical instability and attacks on humanitarian principles. The volatile funding landscape has also impacted WFP's ability to carry out work on duty of care aspects supporting employees in these environments. During the audit period, WFP implemented significant organisational changes, which had yet to settle.

3. In WFP, employee duty of care is not new. WFP has in the past decade continued building on its practices to keep employees secure, healthy and safe. Efforts included the establishment of the Wellness Division in January 2016, inclusion of employee health, safety and security risk in WFP's corporate risk register in June 2017, the provision of USD 68.4 million of additional funding between 2015 and 2025 and increased attention to inclusion since 2022.

Audit conclusions and key results

4. Based on the results of the audit, the Office of Internal Audit reached an overall conclusion of **major improvement** needed. The assessed governance arrangements, risk management and controls were generally established and functioning, but need major improvement to provide reasonable assurance that the objectives of the audited area should be achieved. Issues identified by the audit could negatively affect the achievement of the objectives of the audited area. Prompt management action is required to ensure that identified risks are adequately mitigated.

5. Building on the strong sponsorship of its Executive Director and its Executive Board, WFP accelerated its duty of care efforts in recent years. In 2023, WFP leveraged the headquarters restructuring to consolidate relevant functions under the Workplace Management Department for a more cohesive approach. In November 2024, it established a Duty of Care Accountability Framework and a cross-functional Duty of Care and Inclusion Committee, a first in the United Nations system. It is recognised as a UN system leader, and it actively participates in interagency forums including at the May 2025 Joint Meeting of Executive Boards of UNDP/UNFPA/UNOPS; UNICEF; UN-Women and WFP.

6. The audit report contains three high-priority observations related to scope definition, sustainable funding and risk management.

7. The absence of a clearly defined scope for employee duty of care and inclusion is a foundational gap and key priority for WFP. This ambiguity has led to varying interpretations; high expectations among employees; unclear delineation of core, versus enabling, functions within the Workplace Management Department; and challenges in budgeting and resource allocation in the

absence of minimum standards. The audit recommends that WFP develops and communicates a comprehensive scope, anchored in legal and ethical obligations, that considers work-related risks it can reasonably foresee, control, and fund. After the audit period, the Workplace Management Department began work on a concept paper to define its approach to Duty of Care.

8. The scope definition should consider the employee lifecycle, contract type and operating context. Based on United Nations guidance, WFP should delineate the Workplace Management Department functions that directly provide health, safety, security and inclusion services from enabling ones. WFP should also articulate the shared responsibilities of employees and provide guidance to management on its obligations to employees.

9. Funding for occupational health, safety, workplace environment and inclusion have mainly relied on fragmented and temporary funding sources, leaving key services vulnerable during budget cuts. To date, the audit was unable to assess the actual cost of employee duty of care as related activities are not clearly defined in the Workplace Management Department or in country offices. There were limited visibility and oversight over how funds are allocated and spent, especially in the field. Whilst acknowledging that WFP has begun work on a sustainable funding model, it will be necessary to determine the baseline funding requirements to sustain duty of care, as per the scope definition of core or essential services and define those elements that require investments through augmented funding mechanisms. In addition, there is a need to ensure accountability and oversight through specific reporting on use of Duty of Care and Inclusion funds and results achieved.

10. WFP's risk management processes for duty of care and inclusion would benefit from better integrating field-level risks. The gradual weakening of key risk indicators tracked corporately, which did not include key measures for health, psychosocial wellness, and road safety, limit a comprehensive view of risks. The audit recommends a deep-dive review of the corporate employee duty of care risk; prioritisation of mitigation measures that reduce residual risk level, whilst considering system wide controls and efficiencies; and the development of robust and stable risk indicators. At the Workplace Management Department level, there is an opportunity to develop a cross-functional risk management process that integrates operational risks and ensure periodic risk oversight at committee level.

11. The audit also highlighted three medium-priority observations with areas to improve in:

- Establishing a robust set of key performance indicators for monitoring and reporting on employee duty of care and inclusion activities.
- Further refining and aligning the Duty of Care Accountability and Management Accountability framework and addressing gaps as well as overlaps in responsibilities.
- Professionalising an independent secretariat function to support the implementation stage, as well as refining committee composition and remit.

12. WFP Management has agreed to address the six reported observations and implement the agreed actions by their respective due dates.

13. The Office of Internal Audit would like to thank managers and staff for their assistance and cooperation during the audit.

II. Background and audit approach

Background

14. Duty of care (DoC) and inclusion (DoCI) are two related principles that guide how organisations support the people they are responsible for. An employer's duty of care to its employees is a legal and ethical obligation to take reasonable steps to protect the health, safety and well-being of its employees. Inclusion is the practice of creating environments where everyone feels respected, valued, and able to fully participate regardless of differences such as culture, race, gender, ability, age, religion, sexual orientation or socioeconomic background.

15. In the United Nations (UN) system, the concept of equality and non-discrimination are rooted in the Universal Declaration of Human Rights[1] and in the United Nations Charter[2] whilst duty of care is a concept that originated from common law and corporate governance. The UN has long held an obligation to ensure the welfare, safety and rights of its personnel, particularly in peacekeeping, field and high-risk operations. UN Member States increasingly recognise the need for DoCI to be an integral part of the cost of UN operations.[3]

Inter-agency developments on duty of care

16. In 2014, the UN's High-Level Committee on Management (HLCM) established a working group to look at duty of care for UN personnel operating in high-risk environments. In 2016, a cross-functional inter-agency task force[4] was put in place to develop implementation plans for the working group recommendations. In April 2018, the mandate was expanded to include all environments and all personnel, with an emphasis on non-staff personnel and locally recruited staff, and psychosocial welfare.

17. At the conclusion of its work, the task force, renamed the Occupational Health and Safety Forum, presented a vision statement,[5] a set of core principles (see Figure 1 below) and, in 2023, a full suite of guidance[6] to guide a system-wide coherent approach throughout the UN System.

Figure 1. Core principles for a healthier, safer and more respectful UN workplace

1. ***Risk awareness and transparency*** - Organisations are proactive in providing information and are open to engagement, input and feedback from UN personnel.
2. ***Effective occupational safety, health and security management*** - Shared engagement and responsibility of the Organisation and its workforce to promote and sustain the safety, security, health and well-being of staff and non-staff personnel as far as it is reasonably practicable.
3. ***Inclusion and respect for dignity -*** Organisations treat staff and non-staff personnel in good faith, with due consideration for individual circumstances, respecting and preserving dignity and diversity.

[1] Universal Declaration of Human Rights, Article 2.

[2] United Nations Charter, Article 1.3.

[3] In September 2024, nine countries convened to develop a Declaration for the Protection of Humanitarian Personnel to provide concrete measures to support an enduring commitment to humanitarian personnel.

[4] HLCM Cross-functional Task Force on Duty of Care – Reports and other documents

[5] The United Nations, in fulfilling its organizational mandates, aims to provide a healthy, safe and respectful working environment that promotes greater accountability, efficiency and commitment of its workforce.

[6] Global Occupational Health and Safety (OHS) Repository Global OHS Repository

4. ***Caring for consequences of risk*** - Caring for those who have been adversely affected or impacted by hazardous events associated with their work with the United Nations.
5. ***Accountability at all levels*** - Creating a just culture that supports effective leadership and individual accountability.

WFP's duty of care and inclusion journey

18. WFP's work in this area has grown, evolved, and matured over the years. Security is paramount to WFP operations, given the contexts in which it operates. WFP's Security Division (SEC) is a well-established function guided by a robust set of policies, procedures and training. In 2023, SEC updated its Security Policy, which included a framework of accountability that describes responsibilities of management, security staff and personnel.

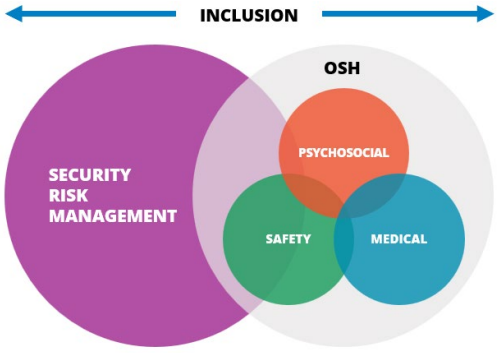
19. Occupational health and occupational safety - collectively referred to as Occupational Safety and Health or OSH in WFP- are also established processes managed by the Wellness Division (WEL) and the Management Services Division (MSD) respectively. In 2015, WFP's first Wellness Fund was approved by the Executive Board and in 2016, WEL was established to provide services to support the physical and mental health of employees. WFP's 2025-2030 Wellness Strategy reinforces the importance of wellness and culture in steering the organisation at all levels towards creating conditions for and supporting the WFP workforce to function at its optimal level.

20. Responsibility for occupational safety is described in the MSD's Management Services Strategy 2022-2026. MSD provides a wide range of services, including travel, vehicle procurement, engineering services, that incorporate employee safety into their processes. MSD also provides persons with disabilities with accommodations to allow them to participate fully in the workplace. At the time of audit reporting, joint efforts by WEL and MSD were under way to establish WFP's OSH management policy and accountability framework.

21. In 2022, WFP established a small team responsible for inclusion.[7] In September 2025, WFP's first Inclusion Strategy was approved. The Human Resources Division (HRM) is responsible for supporting inclusion including hiring a diverse workforce and administering employee duty of care requests and special measures. Its Staff Relations Branch is responsible for preventing and addressing inappropriate and abusive behaviour in the workplace. The Technology Division (TEC) plays a critical role in supporting the provision and enablement of communication services operations.

22. Figure 2 below provides a visual indication of how the functional elements of duty of care intersect.[8]

Figure 2. WFP components of Duty of Care and Inclusion



[7] Previously, the Diversity, Equity and Inclusion team.
[8] Adapted from the HLCM model.

23. WFP leveraged the 2023 headquarters restructuring to consolidate divisions with functional responsibilities for DoCI within the Workplace Management (WM) Department. This provided the basis and opportunity for a cohesive approach to operationalising DoCI. Each WM division develops its own strategy, policy framework and risk analysis, that include applicable DoCI elements.

24. In November 2024, WFP's Executive Director approved the Duty of Care Accountability and Governance Framework (hereafter referred to as DoC framework), which laid out high level accountabilities for the WM directors, other global headquarter directors, and regional and country office directors.

25. WFP also established the cross-functional DoCI committee, chaired by the Assistant Executive Director of the Workplace Management Department (AED of WM) to oversee these global accountabilities. The committee is responsible for establishing strategies, directions, goals and guidance for DoCI at WFP, providing oversight on implementation and resources, providing advice to the Executive Director on matters of risk. The former WFP Advisory Committee on Occupational Safety and Health (ACOSH) is now substituted by the DoCI Committee.

26. In the UN system, WFP, recognized as leading efforts in DoCI, participates in interagency forums and shares its work with other organisations. In May 2025, the AED of WM shared insights on WFP's DoC framework, a first in the UN system, at the Joint Meeting of the Executive Boards of UNDP/UNFPA/UNOPS; UNICEF; UN-Women and WFP in May 2025.[9]

Funding for duty of care and inclusion activities

27. The AED WM is responsible to coordinate and advocate for adequate financial resources to implement the DoCI framework. From 2015 to 2025, USD 68.4 million of resources were allocated for DoCI activities from short-term Critical Corporate Initiatives (CCI) and Special Accounts.

28. The WFP Management Plan (2022–2024) Investing in People CCI aligned with the WFP People Policy had two deliverables focused on DoCI elements. At the time of audit execution and as reported by WM, USD 24.3 million was spent or earmarked for DoCI activities, including USD 9.9 million for developing respectful and inclusive workplaces and USD 14.3 million for employee safety, health, and wellbeing. Figure 3 overleaf shows that 65 percent of the DoCI funding was allocated to country and regional offices, 30 percent to WM divisions, and 5 percent to other WFP divisions.

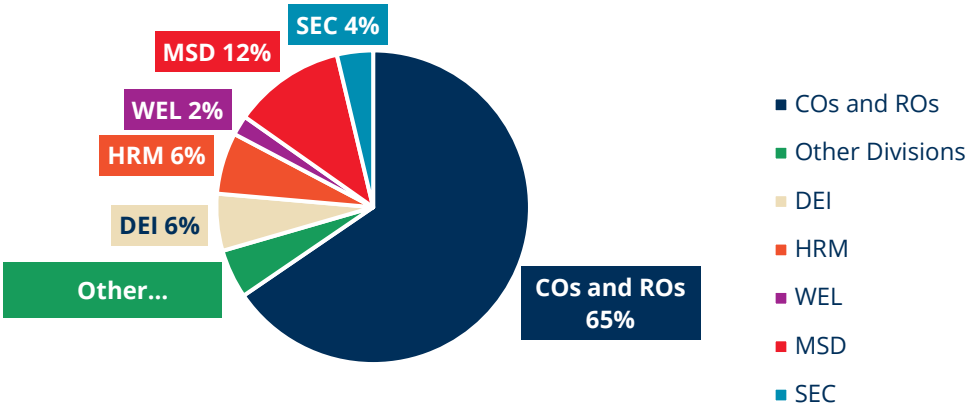
29. In 2025, WFP allocated to WM Divisions for 2025-2026 a new CCI of USD 5.1 million for DoCI activities to strengthen WFP's operational and administrative capacities. In the audit reporting phase, amounts spent and planned to be spent, were USD 4.2 million for Deliverable 1: Effective occupational safety, health and security management and USD 0.9 million for Deliverable 2: Inclusion and respect for dignity.

30. The Special Account for the Wellness Programme (SAWP), established by the Executive Board in 2015 to support the implementation of WFP's first wellness strategy, received some USD 40

[9] https://executiveboard.wfp.org/document_download/WFP-0000166259

million[10] in funding from 2016 to 2025. A further USD 8 million replenishment was approved in the 2026 Management Plan. According to figures provided by WEL, at the time of the audit execution, the SAWP disbursed USD 37.7 million in its 10-year lifespan, with 42 percent spent across several country and regional offices and 38 percent spent by WEL, mainly on occupational health and occupational safety.

Figure 3. Breakdown of Investing in People CCI DoCI funding, by area funded



WFP's organisational redesign and funding context

31. At the time of audit reporting, the DoC framework was a year old and had yet to be fully operationalised. There were also high-level organisational changes under way, including the March 2025 Management Accountability Framework[11] (MAF) and the implementation of the new global headquarters structure (effective 1 May 2025).

32. In January 2026, WFP's funding projection was set at USD 5.9 billion, an 8 percent reduction on 2025 funding received of USD 6.5 billion (40 percent reduction compared to 2024). In 2025, efforts were under way to implement a 25-30 percent reduction in the worldwide workforce, potentially impacting up to 6,000 roles across all geographies, divisions, and levels in the organisation over three years. The results of this audit, and specifically the agreed action plans, should be read in the context of the organisational changes ongoing in WFP at the time of audit reporting.

Employee duty of care as a corporate risk

33. In June 2017, the risk to employee health, safety and security was included in WFP's corporate risk register (CRR) as a fiduciary risk[12] assessed at the moderate risk level. As a corporate risk, it is discussed, reviewed and updated twice a year as part of the CRR process, facilitated by the Risk Management Division (RMD). The risk was renamed as 'employee duty of care' in July 2024 and is owned by the AED of WM. The functional divisions in WM have second line responsibilities to set policies, procedures and guidance to manage DoCI risks.

[10] The Wellness Special Account was established in 2015 with an initial allocation of USD 10 million, replenished in 2017 with USD 8 million, in 2020 with US 8 million for COVID expenses, replenished in 2022 with USD 8 million, and approximately US 5 million from a donor in 2020 and 2022.

[11] The framework aims to enhance accountability, authority, performance, and results across country offices, regional levels, and global operations

[12] For which the organization has a low-risk appetite.

34. Country and regional offices as well as WM divisions consider risks related to physical health, mental and psychosocial well-being, poor safety, and insufficient security in their risk registers. Some WM functions, such as WEL and MSD track risk assessment, mitigation activities and indicators or expected outcomes on DoCI.

Objectives, scope and methodology of the audit

35. The audit's objective is to provide independent and objective assurance on the effectiveness of internal controls, governance, and risk management processes supporting WFP's obligations for employee duty of care and inclusion. This audit contributes to the broader objective of issuing an annual assurance statement to the Executive Director regarding the adequacy and effectiveness of governance, risk management, and internal control systems across WFP.

36. In defining the audit scope, the Office of Internal Audit considered other oversight reports[13]. The areas in the scope, as identified in the audit engagement plan and from a risk-based assessment, included the following four lines of enquiry or audit questions:

i. Has WFP clearly and consistently defined its duty of care obligations to its employees?

ii. Does WFP effectively manage employee duty of care risk?

iii. Is employee duty of care sustainably funded and embedded into strategy, management planning and risk management?

iv. Does WFP's employee duty of care governance framework ensure timely and accountable decision making and effective management oversight of its obligations to employees?

37. The audit covered the period from November 2023 to December 2025 and reviewed risk information and other data pertaining to other periods where necessary. Its methodology included: interviews with key WFP personnel and executive board members, benchmarking with other UN and international organisations,[14] reviewing relevant documentation, performing data analysis on risk and funding data, field visits, root cause analysis, and verifying compliance with applicable policies and procedures. The draft report was shared on 20 February 2026 and final comments received on 21 April 2026.

38. A new concept paper dating February 2026 on 'Defining our approach to Duty of Care (DoC) reflects management efforts under way to institutionalise WFP's responsibility to take all reasonable measures to prevent harm to its people, and to respond ethically, quickly and effectively when harm occurs through a coherent system of minimum standards and centrally governed augmented mechanisms. In addition, on 4 March 2026, the AED of WM appointed the Change Management Division Director as the new Duty of Care Coordinator.

39. The audit was conducted in accordance with the *Global Internal Audit Standards (GIAS)* issued by the Institute of Internal Auditors, ensuring consistency, quality, and adherence to internationally recognised professional practices.

[13] As part of the planning stage the following oversight reports were reviewed: Advisory Engagement on Mental Health in WFP, Internal Audit of Emergency Operations in Sudan, Internal Audit of Security in Field Offices, and the Evaluation of WFP's Enterprise Risk Management Policy.

[14] Organizations that participated in benchmarking exercise were the UN Secretariat, UN Refugee Agency (UNHCR), UN Agency for Children (UNICEF), UN Office for Coordination of Humanitarian Affairs (OCHA), and the International Committee of the Red Cross (ICRC).

III. Results of the audit

Audit work and conclusions

40. Six observations resulted from the audit. Other audit issues assessed as low priority were discussed directly with the office and are not reflected in the report.

Line of Enquiry 1: Definition of the scope of duty of care and inclusion

41. Defining what is in, and what is out of, scope for DoCI is a foundational priority for WFP, as it underpins effective risk management, sustainable funding, and sound governance. A well-defined scope sets boundaries for organisational responsibilities, clarifies expectations for employees, and enables informed decision-making, especially in high-risk contexts. This clarity ensures resources are focused on critical areas and supports appropriate allocation of resources.

42. The duty of care framework is now a universal obligation for all WFP personnel; this means that all WFP personnel, regardless of contract type or location, are entitled to healthy, safe, secure and inclusive working conditions.

43. WFP has firmly entrenched mental health and wellness into the scope of occupational health, through the dedicated efforts of WEL over the last decade. Recently these efforts have been accelerated and systematised through the work of the Asia and Pacific Regional Office to develop a process to assess and manage psychosocial risk in country offices. In our interviews with WFP management and Executive Board members, these were essential elements of DoCI.

44. The audit undertook a desk review of key documents and WM strategies and interviews with country and regional directors to understand what elements of DoCI were critical in field operations. The benchmarking exercise provided insights into how other organisations defined DoC scope in their contexts. The audit also completed research on global and legal standards on duty of care in international and private organisations.

Observation 1. Scope and boundaries to consider multiple factors

Scope and boundaries of WFP's obligations

45. WFP's DoC framework focuses on providing 'the best possible working environment' for all employees. Yet it did not clarify the scope and boundaries of WFP's legal and ethical obligations during the employee's lifecycle, nor did it address the minimum duty of care standards required for the different operating contexts in which employees work and implications of the different contracts in place.

46. The issue of unclear scope is a recurring theme throughout all other audit lines of enquiry. The absence of a clear baseline set of obligations has led to unreasonable expectations from some employees as 'everything' is seen as DoCI. Several examples shared during the audit showed employees requesting entitlements outside of their contract or well beyond what an employer would reasonably be expected to provide. Many requests were employment or compensation related, governed by regular HRM policies, and not within the scope of DoCI.

47. Global and national standards[15] make clear that an employer is not responsible for every aspect of an employee's life and that what falls within the scope and boundaries of duty of care is generally limited to work-related risks that the employer can reasonably foresee and control. The two central questions considered by a court of law in determining whether a breach of duty of care has arisen are: a) whether the risk arose in the context of work duties? and b) could the employer reasonably have foreseen or prevented it with the tools and knowledge available?

48. Commonly excluded from employer obligations are risks or incidents that are not work-related or reasonably foreseeable. These include routine commutes to and from work; purely off-hours personal activities; unforeseeable or trivial risks outside employer control; and employees' personal legal troubles or misconduct unconnected to work. Whilst WFP has adopted a people-centric approach, applying a legalistic and risk lens to complex requests can clarify the boundaries of what DoCI is not.

Definition of scope within the Workplace Management Department

49. WM has yet to define which of its services are directly related to DoCI, which are enabling functions, and which are other regular business services. While the WFP's headquarters restructuring and the DoC framework helped unify WM's mandate, it has created the perception that everything in WM is somehow an element of, or related to, DoCI. This has implications for resource allocation and it is essential in the current funding environment that interventions be both cost effective and sustainable.

50. Building on the HLCM framework, SEC, WEL, MSD's OSH Unit and the Inclusion team are directly responsible for DoCI. Clarity is required on how other WM divisions such as HRM, TEC and other MSD units play enabling roles in DoCI. For example, TEC plays an enabling role for DoCI when providing the communications infrastructure needed for employees in emergency contexts. Other DoCI areas have shared responsibilities. For example, TEC, MSD, and HRM all provide work support to people with disabilities, and MSD and SEC have shared responsibilities in road safety.

51. Other WM services, while they may contribute to the overall health, safety, security and inclusion of employees, would not be primarily considered as part of the scope of services related to DoCI. For example, travel would be considered primarily a business function, even though its services include the need to keep employees safe and secure while on duty and other WFP-related travel. The range of staffing, compensation, training, and performance management services provided by HRM would also not be considered within the scope of DoCI even though they may have an impact on employees' sense of well-being at work.

Obligations across operating contexts including emergencies

52. The scope of duty of care is not defined for the full range of humanitarian, development, and emergency operations in which WFP works and for all personnel who work in these contexts. The absence of a clearly defined scope has led to inconsistent practices in the field. In interviews, country and regional directors often described having to develop their own interpretations of DoCI requirements. They sought central guidance that would clearly define their DoCI responsibilities.

[15] Copilot Researcher Agent: based on a range of sources: international legal frameworks (e.g. ILO conventions), regional directives (EU, cited in principle), national laws and cases as well as internal UN policy documents and analyses.

53. High-risk, emergency, and conflict environments have greater requirements to keep personnel safe, secure, and healthy. This can include providing medical care for all employees where none exists, ensuring the required support for mental health is in place, and planning and testing for medical and emergency evacuations. Ensuring that employees take their allotted leave and respect hardship rotational postings is another responsibility that is essential in high-risk operations. Country and regional directors need to be made clearly aware of expectations and accountabilities for both regular and high-risk operations.

54. Determining what falls within the scope of DoCI also depends on context, not simply the activity. As an example, the provision of special bus transportation to work in Rome likely contributes to employee satisfaction, and possibly well-being. Yet, from a strictly legal or ethical point of view, it is not a DoCI requirement as there are other existing safe modes of travel in Rome. However, providing a special bus for women employees to get to work in Afghanistan, mitigates serious security and safety risks caused by their employment at WFP, and would be considered an element of DoCI. Guidelines on scope will need to consider that there will be grey zones depending on the activity or context, where decisions will need to be escalated. Road safety is another example of an area of high risk for all field offices, but the requirements in conflict areas for the type of vehicle, protection and communications are much higher.

55. All employees must have access to safe and secure workplace facilities. WFP operates approximately 1,500 facilities, including offices, warehouses, and guesthouses. Providing guesthouses in high-risk locations and where suitable accommodation is unavailable is a key DoCI element. Employees working in high-risk areas may need enhanced well-being support such as private spaces, recreational areas, gyms, or prayer rooms. MSD has established minimum safety, security, and inclusion standards for all offices. Similar standards are also needed for other facilities and for DoCI considerations in high-risk countries.

56. Consideration of additional compensatory arrangements in emergency or conflict situations may also be required. In WFP's Palestine operations, special measures allowed for earlier rest and recuperation leave for international staff. HRM regularly reviews requests, under the Executive Director Circular on Ex-gratia Payments, for additional compensation on "humanitarian and compassionate grounds". Examples reviewed by the audit team include expenses for medical evacuations for national staff or payments for service incurred deaths of employees. Additional provisions may also be required for dependents of national staff in conflict zones. DoCI scope in these areas will need to be carefully defined to balance ethical and moral obligations with what is possible in the current budget situation.

Defining obligations across contract types

57. Delivering DoCI obligations consistently and equitably across WFP's diverse employment contracts presents challenges. WM directors acknowledged some differences will always exist in certain areas because of the different contract types.

58. For instance, WFP is committed to ensuring all personnel have access to physical and mental health services. However, the scope of health insurance varies by contract type: international staff typically have coverage that includes care outside their duty stations, while national staff rely primarily on local health systems, which may be lacking. Additional context services may be needed in conflict zones for all employees if no local medical support is available. Some country

directors have partnered with other UN organisations to cost share medical services in conflict zones. There was good practice in the field where country directors took steps to address prevalent local medical issues like hypertension, heart disease and diabetes by working with their Wellness Committees, educating employees about healthy lifestyles, and providing minor medical interventions like holding regular blood pressure clinics. These were very effective means to provide medical services in a cost-efficient manner.

Inclusion and work environment

59. The principles of respect and inclusion are essential elements of DoCI, and these requirements will need to be prominently included in the scope of DoCI. For example, inclusion could be incorporated into the Wellness Committees that are established in country offices.

60. An excellent example of inclusion efforts in the field is the Somalia Country Office where WFP's management set up a country leadership team that includes women and senior national staff and holds employee meetings where the agendas are set by staff representatives. The purpose was to break down barriers between international and national staff, eliminate hierarchy and promote inclusion as national talent is embedded into governance structures. Ensuring that country office directors and global headquarter directors clearly understand their responsibilities to provide a respectful and inclusive workplace is an essential element of DoCI.

DoCI obligations across different employment contracts

61. Delivering DoCI obligations equitably across WFP's diverse employment contracts presents challenges. WFP is committed to ensuring all personnel have access to physical and mental health services. However, the scope of health insurance varies by contract type: international staff typically have broader coverage, including care outside their duty station, while national staff rely primarily on local health systems. Additional services may be needed in conflict zones for all employees if no local medical support is available.

Key elements from the field perspective

62. From the country office risk register analysis (see Observation 4: Corporate risk review and integrated risk management), employee health, safety, and security risk mitigation relied mainly on emergency preparedness and business continuity plans (BCPs) including evacuations or relocations due to emergencies, conflict, or security incidents. Evacuation and relocation protocols and obligations may differ by contract type, and in emergencies, national staff may require additional consideration as demonstrated by recent events in the Republic of the Sudan and Eastern part of the Democratic Republic of Congo. Recognising that in emergency situations, WFP's actions must align with those of the wider humanitarian ecosystem to the extent possible, DoCI obligations to affiliate personnel require clear articulation.

Employee responsibilities

63. Whilst employers bear the primary responsibility for employee duty of care, employees have a shared responsibility to maintain a healthy, safe, secure and inclusive work environment. Executive Board members, country and regional directors as well as WM management all emphasised the importance of defining employee roles and responsibilities for DoCI.

64. Employee responsibilities for DoCI include adhering to established security and safety procedures, promptly reporting safety and security incidents including near misses, and avoiding unnecessary risks in the course of their work. Additionally, employees should take appropriate leave and rest periods to ensure they remain fit for duty, prioritise their own physical and mental well-being, and refrain from fostering a negative working environment for colleagues.

65. In high risk or emergency operations, the DoCI obligations are heightened for both the organization and its employees. Organizations have a duty to inform employees about the risks, what precautions will be taken, and any additional health, safety and security measures required of employees. In this way, employees can accept or decline high risk assignments in a fully informed manner.

Obligations to partners

66. Whilst not specifically reviewed in this audit, it will be important for WFP to consider how it supports cooperating partners, who are the main implementers of its operations, to set up their duty of care standards s. Data from SEC showed that from 2020 to mid-2025, 63 percent of service incurred deaths and 44 percent of serious injuries impacted WFP's partners and contractors. Requiring implementing partners and contractors to work in emergency or conflict environments increases the level of risk to them primarily, and to WFP in legal and moral terms as the principal.

67. A good practice identified through benchmarking was to determine duty of care obligations not only for each employee category, but also for external parties. Information was captured in a guidance document that provided at a glance what the organisation's duty of care obligations were and how they would be delivered for the full range of people working in their operations or accessing their premises.

Underlying causes:

Strategy, mandate and authority	Unclear direction for planning, delivery, or reporting (missing fundamental definition of what activities are considered DoCI from an organizational perspective)
Process and planning	Inadequate process or programme design (the Framework was put into place without full consideration of the scope of its requirements for field operations and for all employment types)

Agreed Actions [High priority]

The Assistant Executive Director Workplace Management Department will:

(i) Develop and communicate a comprehensive definition of duty of care and inclusion, delineate services within the Department that are core or essential for duty of care and inclusion from enabling services, and clarify shared employee responsibilities.

(ii) Establish a set of guidelines for duty of care and inclusion that defines the scope and responsibilities for management across WFP operations, including in emergency and conflict zones, across contract types, and as appropriate for partners.

Timeline for implementation

31 December 2026

Line of Enquiry 2: Sustainable funding aligned with performance metrics

68. Sustainable funding is essential for duty of care as obligations are ongoing and a strategic imperative for WFP, not one-time costs. Most duty of care expenditure is preventative in nature. This requires consistent investment, particularly in maintaining facilities, training and capacity building, sustained psychosocial support systems, and medical coverage. It is essential that services provided are cost efficient and that results are tracked with performance metrics to ensure effectiveness.

69. Establishing a sustainable funding model for DoCI is a priority for WFP. A range of innovative proposals are being considered; including a general allocation of money built from the PSA Equalisation Account that WM can allocate as needed to charging country portfolio budgets. In December 2025, WM finalised guidance to integrate DoCI considerations into country strategic plans (CSPs) and incorporated the guidance into WFP's programme lifecycle management manual.

70. There were several examples of excellent initiatives invested in at the country and regional office level. These included the psychosocial risk assessment model and process developed by the Asia and Pacific Regional Office, which led to its adoption as a corporate initiative. At country office levels, a key part of the WFP's Democratic Republic of Congo Country Office's strategy to ensure duty of care in hardship duty station with limited or no medical facilities led to the set-up of five medical clinics in remote locations with the support of WEL.

71. Key performance indicators (KPIs) are measurable and actionable targets that are used to track progress towards strategic goals. The right KPIs enable objective decision making, align teams around shared goals, and genuinely reflect on success. There were DoCI KPIs in WFP's Management Plan as well as its Corporate Results Framework.

72. The audit reviewed WFP's Strategic Plan 2026-2029 and its previous and current Management Plans. It analysed the funds allocated to DoCI through CCIs, and the SAWP and expenditure incurred as well as any associated. To further understand how DoCI was funded within WM, the audit team analysed activities approved in the 2026 Management Plan.

Observation 2. Sustainable funding to align with WFP's budget model

Source of funding for duty of care and inclusion

73. As noted in the previous section, without a clear understanding of what WM functions contribute directly or indirectly to DoCI, it is impossible to get an accurate picture of the total cost of DoCI activities. To understand how DoCI is funded, the audit analysed WM activities approved in the 2026 Management Plan building on necessary assumptions as to what activities should be included in the absence of a clear scope definition.[16]

74. Whilst not definitive, the results showed the more established functions, HRM and SEC, were better funded by PSA (with 85 and 72 percent of PSA budget respectively) while functions responsible for occupational health and safety were mainly funded by temporary CCI and SA budgets (totalling 59 percent for MSD and 70 percent for WEL).

Table 1. Estimate of the proportion of funding by source for WM divisions with DoCI responsibilities from the 2026 Management Plan

FUNDING SOURCE	HRM	MSD	SEC	WEL
Programme Support and Administrative Budget	85%	41%	72%	30%
Critical Corporate Initiatives	15%	10%	3%	11%
Special Accounts	0%	49%	26%	59%
Total	**100%**	**100%**	**100%**	**100%**

75. In addition to the above, analysis on the SAWP showed that of the USD 37.7 million spent in the last 10 years, almost half, or 49 percent, was disbursed on HR and MSD activities. This included some USD 13.3 million in safety and infrastructure costs. These amounts are significant, and it may have been preferable from a resource allocation perspective to channel the funds directly to the division responsible for the activities, rather than through WEL.

Funding risk during budget cutbacks

76. Unsustainable funding for essential elements of DoCI was particularly problematic with the funding cuts and budget realignment process in 2025, which required a 20 percent staff reduction across WFP. In the absence of a defined scope and set of minimum requirements for DoCI, divisional and field directors made their own independent decisions as to what to cut.

77. Essential services, like staff counselling, recognised as integral to WFP's mental health support, were particularly vulnerable without a stable source of funding. Several positions relying on temporary CCI funds were eliminated at country and regional office level, and in in 2025, all wellness positions in Latin America and West Africa were to be cut. In addition, there were internal WM cuts to staff working on occupational safety, staff relations and inclusion. WEL secured a special allocation in late 2025 to keep four counsellor positions.

[16] Essentially all activities in SEC and WEL (except for health insurance premiums) were included. A deeper analysis was completed with the other WM functions to capture activities that were directly related to DoCI, this included items such as facilities and road safety in MSD, DEI support, and the staff relations function in HR among other areas.

78. In the absence of a clearly defined scope and a robust funding model, essential DoCI services are vulnerable during periods of budget reductions, potentially compromising the organisation's ability to maintain critical support for employee well-being, security and safety.

Budget and expenditure accountability at country and regional office level

79. Despite the positive practices in some field locations, there was no overall visibility on what country and regional offices spent the funds received on and the results achieved. These costs are significant, as 48 percent or USD 31.6 million of CCI and SAWP funding was spent by country and regional offices over the last 10 years, and this is in addition to funding from other sources.

80. In 2025, SEC provided a Country Portfolio Budget (CPB) template for tracking all security expenses at country office level. However, detailed analysis of a sample of CPBs showed inconsistent budgeting for occupational health, safety and wellness items across cost categories. There is an opportunity for standardising DoCI cost categories to support consistent budget planning and costing at field level for at minimum occupational safety and occupational health. In the absence of a dedicated budget line in the CSPs for DoCI activities or KPIs to track achievement of requirements or minimum standards.

Proper use of existing budget mechanisms

81. Executive Board members interviewed emphasised that DoCI costs should not be funded through special or temporary funding. Rather, they should be integrated into the regular funding mechanisms of WFP as an integral cost of doing business and as a strategic imperative. In benchmarked entities, budgeting and funding remained fragmented and efforts to integrate were challenging to implement.

82. As WM completes its work on a sustainable funding model, it will be important for essential DoCI elements to be covered by PSA It is recognised that there will be a need to keep some funds in alternative mechanisms for unforeseen expenses, including new emergency situations (e.g., WFP's Immediate Response Account) or for ongoing safety improvements to facilities (e.g., WFP's Capital Budgeting Facility).

83. While the audit was able to get reporting with differing levels of details on the use of CCI and SA funds, there was currently no overall regular financial reporting on DoCI activities and limited oversight on how funds were spent at field level. Irrespective of the funding model adopted, WM should ensure consolidated oversight over and accountability for the overall funds spent and provide transparency on what and where expenditure occurred.

Underlying causes:

Resources – Funds	Insufficient financial / cost management (inability to accurately track DoCI costs in WM and in field operations)
	Inadequate funds mobilisation (reliance on temporary funding mechanisms)
Process and planning	Inadequate process or programme design (caused by an undefined DoCI scope and absence of a process to accurately record costs)

Policies and procedures	Absence of corporate guidance (minimum standards for DoCI not defined; dedicated DoCI budget and cost categories for occupational health and safety not established for field operations)

Agreed Actions [High priority]

The Assistant Executive Director Workplace Management, with the support of the Chief Financial Officer, will:

(i) Clarify the minimum standards for duty of care and inclusion that must be respected even during funding constraints.

(ii) Ensure core functions for duty of care, including occupational health and occupational safety, are appropriately budgeted with program support and administrative funds.

(iii) Develop accurate budgeting and expenditure reporting for duty of care and inclusion activities based on the defined scope of obligations to support financial oversight across the organisation.

(i) Provide guidance on how to budget for duty of care and inclusion activities, including occupational health and occupational safety, in country offices.

Timeline for implementation

30 April 2028

Observation 3. Performance metrics and reporting on results

Duty of care and inclusion performance and results

84. Duty of care is included in the 2026-2028 Management Plan under management result 2.4, People management and duty of care, as one of WM's three strategic anchors. Of the five KPIs for WM for 2026-2028, four are common UN indicators related to DoCI. Three of these were on diversity, equity and inclusion (DEI) and one was on mental health.[17] These indicators repeat in WFP's 2026-2029 Corporate Results Framework.[18] There were no indicators on other aspects of DoCI such as security and safety.

85. WM functional directors tracked their own KPIs for their divisions. While to date, there were no corporate KPIs specific to DoCI agreed at the WM departmental level, there were several suggestions about what should be tracked. TEC as an enabling function indicated metrics related to communication connectivity as well as software provided to people with disabilities. Both OSH

[17] From Annex I, Table A.I.2, KPIs for 2.4 People management and duty of care are as follows: % of the workforce employed on long-term contracts; % of women employees in WFP; % of senior women employees in WFP; % of the workforce employed on long-term contracts; Country office meets or exceeds the United Nations Disability Strategy (UNDIS) accountability framework standards concerning accessibility; % indicators successfully met according to the United Nations-wide mental health strategy

[18] The two CCIs supporting DoCI had more detailed indicators.

and SEC relayed the benefit from having more complete data on incidents and near misses. WEL had data on number of staff counsellor visits and on psychosocial risk assessments.

86. There were no KPIs on DoCI obligations for country office directors. Relevant KPIs could include having active Wellness Committees, OSH or psychosocial risk assessments completed, meeting the minimum standards set for facilities by MSD, developing and testing emergency preparedness and business continuity plans including for evacuations, and meeting security standards (additional suggestions are included in Annex F). The KPIs should align with the scope of DoCI requirements including for high-risk and emergency operations and should be inclusive of all employees. KPIs should measure results, effectiveness and cost efficiency.

87. Interviews with Executive Board members highlighted the importance of incorporating good performance measures into existing reporting and welcomed receiving regular reporting on DoCI results through established processes. Internally, WM should have an expanded set of DoCI KPIs, and these should be discussed regularly at the DoCI Committee. Along with guidance on scope of responsibilities, country directors would also benefit from KPIs that would show their progress in establishing DoCI requirements in their offices.

Underlying causes:

Oversight and performance	Performance measures and outcomes are inadequately measured/established (appropriate and effective DoCI KPIs are not established for country directors, WM division and corporate performance reporting)

Agreed Actions [Medium priority]

The Assistant Executive Director, Workplace Management Department, will establish a set of key performance indicators to monitor performance and report progress on defined duty of care and inclusion activities. These should distinguish the indicators:

(i) For regular monitoring by and reporting to WFP's Duty of Care and Inclusion Committee.

(ii) To support country office directors in implementing baseline and context specific activities in their offices.

(iii) To include in established corporate reporting to the Executive Board.

Timeline for implementation

31 December 2027

Line of Enquiry 3: Effective duty of care and inclusion risk management

88. Effective risk management is an essential element to a duty of care programme. A systematic assessment of evolving risks and hazards in the workplace creates the foundation for putting in place protective measures to reduce harm and improve health. Risk management targets where resources are needed, supports continuous improvement, and creates a culture of safety. Effective risk management is essentially what transforms duty of care from a concept into a practical programme.

89. DoCI risks are managed in the CRR by the AED WM and at the divisional or office levels in the risk registers, following the processes established by RMD. WM, with the help of augmented resources in late 2025, was working on a new duty of care risk catalogue to provide an expanded list of risks by consolidating relevant WM division risk registers. Significant efforts were under way to rollout psychosocial risk assessment globally. Following the Internal Audit of WFP Emergency Operations in Sudan (September 2025),[19] WFP promptly addressed the inclusion of psychosocial risk assessment for its corporate scale up emergencies in its revised emergency protocols in January 2026.

90. The audit reviewed how the employee duty of care risk, formerly risk to employee health, safety and security,[20] evolved with respect to its risk rating, risk causes, events and key risk indicators (KRIs). In addition, the audit leveraged RMD's 2024 and 2025 operational risk highlights of country office risk registers and analysed the field results. It also reviewed the wellbeing questions from WFP's November 2024 Employee Pulse Survey. The audit reviewed field inputs into the Executive Director Assurance Exercise and inquired of benchmarking entities on their risk rating and indicators.

Observation 4.Corporate risk review and integrated risk management

Changes in the employee duty of care corporate risk

91. From November 2023 to date, there has been a shift in the way duty of care risk and supporting details are presented in the CRR. The corporate risk was reduced from high to moderate, and in 2025, risk events expanded into new areas such as privacy incidents, lack of host government support and inability to make decisions.

92. The DoCI risk assessment level of "moderate" on the CRR does not align with WFP's established impact and likelihood scales. Service incurred injuries and deaths are a central part of RMD's risk assessment methodology and even a limited number of severe physical or psychological injuries and fatalities per year[21] would trigger a high-risk rating. This is consistent with the benchmarked entities, which typically rated their DoC risk at the highest level.

93. Of particular concern, previously reported risks and KRIs on service-incurred deaths and serious injuries[22] and sick leave have been removed from the CRR, despite confirmation from WM

[19] Internal Audit of WFP's Emergency Operations in Sudan, AR/25/09, September 2025.

[20] Risk 3.1 in RMD's Risk Library.

[21] The level four - severe impact rating for Health, safety and security definition is "Severely injurious or severely psychologically traumatic effect, there may be a limited number of fatalities."

[22] Last tracked in the November 2023 CRR of WFP.

directors that these are essential risk indicators to track and report on. Following the December 2025 Risk Committee meeting, insufficient time dedicated to the CRR update led to the number of KRIs to drop from six to three, which does not provide a complete picture of DoCI risks in WFP. Meanwhile, the numbers of service incurred fatalities, and major injuries are not going down, and the health of employees and sick leave are a concern in the current downsizing climate. It is essential to have KRIs that consider risk exposure and the cost of not adequately addressing DOCI risks.

94. In interviews, WM directors indicated areas on which to expand the limited number of current KRIs. For example, by including KRIs on health (such as psychosocial support, access to medical facilities and emergency care) along with preventative safety indicators such as number of OS risk assessments completed or proportion of facilities meeting minimum safety standards. Adding detective measures showing reported safety incidents, road accidents, and security issues were also seen as important.

95. The KRIs discussed above recurred in benchmarking interviews. Some organisations also tracked staff counsellor sessions, rest and recuperation days and (in one case) results from its biennial employee pulse survey focused on safety, security, stress and management style. Whilst data on near misses would be valuable, there was an acknowledged lack of complete data and reporting, coupled with system issues across benchmarked entities.

96. RMD maintains a KRI library with standard indicators, many previously used or suitable for duty of care purposes. Directors interviewed during the audit also provided extensive suggestions for strengthening KRIs (see Annex F). Given the Executive Board's priority on DoCI, establishing a robust set of KRIs is essential for effective monitoring of risks to employee health, safety, and security.

Monitoring of field level risks

97. Analysis of country and regional office risk registers indicated a gradual increasing trend in the employee health, safety and security risk level[23] from 2021 to 2025. This was mainly attributable to insufficient security and inadequate occupational health and or psychosocial wellbeing reflecting increased contextual risks (e.g. conflicts) and uncertainties in the outcome of WFP's restructuring.

98. RMD's operational risk highlights report (dating July 2025) noted that 46 offices[24] identified 66 risks relating to employee health, safety and security, 89 percent of which were out of appetite, rated either high or moderate. The offices identified altogether 227 new mitigation actions to reduce the residual risk level. Further analysis by the audit team showed most common new mitigating measures in 2025 related to strengthening security arrangements, evacuation and business continuity plans, emergency preparedness and psychosocial and wellness support.

99. Because of limitations in system and tools, the audit could not assess the extent of outside of appetite risks escalated for action or support by global headquarters. There were nonetheless from the country offices sampled, positive indications of fast-tracked decisions through escalation

[23] Average risk score i from 2021 to 2025 indicated a gradual increase in the risk level from 11.7 in 2022 to 12.5 in 2025.
[24] Comprising 45 country offices and one regional office.

to global headquarters. These included multiple corporate scale-up emergencies, several examples of global headquarter support for medical facilities, OSH and SEC risk assessment missions, and updates to and testing of BCPs among others.

100. In audit interviews, WFP directors emphasised increasing burnout risks, compounded by reduced funding, insufficient clarity on work priorities and lack of established budgets for staff counsellors, impacting the ability of key staff to fully function in their roles. This trend is also evident through the Executive Director Assurance exercise and results from the November 2024 WFP's Pulse Survey. Audit interviews also pointed out that road safety was a recurring risk area. For example, in low-risk country operations it was seen as one of the highest risk areas, in conflict zones, the lack of armoured vehicles with adequate communications were critical risks. DoCI risks differed between high risk and non-high-risk country offices not only in terms of number and severity, but employees in high-risk contexts were more likely to be exposed to direct physical harm, psychological trauma and hazardous working conditions. These risk causes were mainly external, due to conflict, insecurity, political instability. In interviews, the changing context of humanitarian work recurred as an emerging risk area with the growing scale and complexity of crises, reduced access, and increased danger to humanitarian workers.

101. Mitigation efforts in high-risk countries focused on security measures including enhanced security protocols, emergency preparedness, BCPs including evacuation and relocation plans, ensuring the availability of armoured vehicles, and providing security training and briefings. In such high-risk contexts, WFP operates within the established processes of the interagency UN Security Management System with duty of care obligations on all personnel-related decisions on security matters through the Designated Official and Security Management Team in country. As such, coordinated efforts by WFP with external partners including local authorities, sister agencies including the United Nations Department of Safety and Security (UNDSS) was critical. There was also a need for enhanced medical and psychosocial support, including emergency care and medical evacuations as well as support from staff counsellors and appropriate rest and recuperation time.

102. Non-high-risk country offices had more internally focused risks that were mainly due to poor workplace culture and workload. There was also a noted lack of access to health and occupational safety supports (first aid and Post-Exposure Prophylaxis kits). Interviews also highlighted road safety risk as an area of focus.

103. Once the context specific minimum DoCI standards for high-risk operations is determined, it will need to be aligned with enhanced risk management measures. It will be essential for WM to monitor and include these recurring field risks in developing its own cross-functional risk management process, with a focus on mitigations to manage risks in emergency and conflict zones.

Integrated DoCI risk management and oversight

104. The DoCI risk management approach is siloed within WM and across country offices. DoCI risks are reviewed at a high level in the CRR, from a second line functional perspective for each WM division, and individually in country office risk registers. There is no cross-cutting process to holistically monitor and report on the overall effectiveness of WM's overall second line risk management activities with respect to what is happening in the field.

105.The consolidation of WM functional risk registers, currently under way, will need to consider activities within the defined scope of DoCI covered in Observation 1: Scope and boundaries to consider multiple factors. In addition, there is an opportunity to better integrate country office risk perspectives and agree on an expanded set of preventative and detective KRIs for monitoring at WM level.

These cross-functional risks and indicators should be discussed regularly at the DoCI committee and feed into their corporate risk review process. Such an integrated risk management approach would support managing duty of care and inclusion risk in a comprehensive manner and ensure that mitigation efforts funded at global headquarters address field needs.

Underlying cause(s):

Process and planning	Inadequate risk management processes (Risk Committee time limited for DoCI discussions; absence of a cross-functional DoCI risk register integrating corporate and field-level risks; and insufficient discussion on risks and KRIs in the DoCI Committee).
Policies and procedures	Absence or inadequate corporate policies/guidelines (Absence or inadequate thematic corporate policies/guidelines; WM risk management procedures lack integration of high-risk country perspectives, prioritisation of mitigation actions and adequate KRI selection and monitoring.)

Agreed Actions [High priority]

1) The Assistant Executive Director of Workplace Management Department will, with the advice and support of the Risk Management Division, undertake an in-depth review exercise on the corporate employee duty of care risk to:
   (i) Align the corporate risk rating with WFP's risk assessment methodology and evolving risk level in WFP's field operations and incorporate relevant risk causes, events and effects in the corporate risk register.
   (ii) Develop and implement a robust and stable set of preventative and detective key risk indicators for use at the corporate risk register and departmental levels and reinstate number of service-incurred deaths and injuries as well as sick leave.
   (iii) Review the global headquarters risk mitigation measures for prioritisation and resource allocation.
2) The Assistant Executive Director of Workplace Management Department will, with the support of the Risk Management Division, establish a cross-functional risk management process for employee duty of care and inclusion risk that integrates country office risk perspectives for regular discussion at the Duty of Care and Inclusion committee and regular updates to the corporate risk register.

Timeline for implementation

1) 30 April 2027
2) 30 April 2027

Line of Enquiry 4: Effective governance and clear accountabilities

106.Clear assignment of accountabilities ensures that responsibilities are clear to ensure a healthy, safe, secure and inclusive workplace. It allows for timely decision making and supports consistency and clarity across the organisation.

107.The DoC framework sets out the responsibilities and accountabilities for DoCI for the WM divisions as well as for country and regional directors. WFP's MAF issued in March 2025 supports the new global headquarters structure with a range of accountabilities across 11 result areas.

108. The DoCI Committee secretariat function, originally led by the head of the Culture and Inclusion Team, was administered during the audit execution by the WM front office. Since its inception, the Committee has reviewed a range of documents from SEC, WEL and MSD; approved WFP's first Inclusion Strategy; approved a plan of work for road safety; and endorsed the development and rollout of the development of the Employee Support Programme.

109.The audit analysed and compared accountabilities in the DoC framework and the MAF; reviewed DoCI Committee terms of reference, composition and meeting records; and conducted interviews with a sample of committee members as well as regional and country directors.

Observation 5. Improvements to accountability frameworks

Review of the framework accountabilities

110.The DoCI framework materialised quickly amidst significant organisational changes. The MAF along with the global headquarters implementation have already made some framework elements out of date, especially with respect to the roles of country and regional directors. Country and regional director accountabilities for DoCI should now align with the new structure and be defined with clear requirements building on the scoping exercise (see Observation 1: Scope and boundaries to consider multiple factors).

111. The first- and second-line responsibilities for DoCI should also be better delineated. The role of the AED WM, supported by his directors, is to operationalize the framework, provide support and corporate services, coordinate organizational efforts, and oversee risk. However, the actual responsibility for employee health, safety, security, and inclusion rests with line management. While the most critical responsibilities rest with the Deputy Executive Director & Chief Operating Officer and country directors in field operations, a clearer articulation of a second line role would better align with the MAF and allow the AED WM to set minimum standards of DoCI and to report on level of compliance across the organization, thereby enhancing overall accountability for results.

112.Beyond the shared responsibility of employees covered in Observation 1: Scope and boundaries to consider multiple factors, there were several gaps and overlaps in the framework that should be addressed in the next revision:

- There were no DoCI accountabilities assigned to global headquarters directors, despite DoCI obligations applying for all employees in all locations.
- Country and regional director accountabilities were out of date given the new WFP structure.

- Three WM divisions (WEL, MSD and HRM) are assigned responsibilities for health. For accountability purposes, it would be preferable to indicate the lead function in this case, WEL, noting that other functions may have a supporting or enabling role
- There is no explicit reference in the framework to inclusion, although inclusion is a critical part of the HLCM model and is under the remit of WM and the DoCI committee. Aspects of inclusion are under the HRM Director section; however, the framework would benefit in defining specific responsibilities and accountabilities for inclusion.
- Assigned accountabilities to RMD and responsibilities to the Ombudsperson and Ethics Office mirrored their regular corporate roles. It would be preferable to keep accountabilities focused on activities specific to DoCI.

The Management Accountability Framework

113. In the MAF, accountabilities for AEDs and global headquarter directors did not include DoCI responsibilities either functionally or for their employees. Accountabilities are described at a high level for country and regional directors to include workplace culture and duty of care. For example, country directors are required to ensure employee "well-being and safety" and foster an "inclusive" work environment. There was no specific mention of security responsibilities or DoCI in general.

114. Regional directors are to foster an "equitable and inclusive" workplace. They are also assigned the role of "office manager" and yet are held accountable for the "duty of care and security" of all employees based in the respective regional office. Regional directors interviewed expressed concern given that most employees located in their office now report to global headquarters and that they are not always the most senior representative in the region

115. At the audit reporting phase, the DoC framework was only in place for a year and the MAF for less than a year. It would be advisable to define other areas of DoCI such as scope, funding and risk management, before revising accountabilities and responsibilities. It will be important for the accountabilities in the MAF to be aligned with the DoC framework and include clear accountabilities for all WFP directors, including global functions. A typical time frame for revising new policies or frameworks is two years.

Executive Board reporting

116. Executive Board members interviewed indicated strong support for DoCI. They appreciate hearing about the program and in particular its risk and results and acknowledged the regular briefings by the Executive Director and Deputy Executive Director as well as dedicated board sessions on the topic. There was a clear preference for leveraging existing reporting channels, ensuring that reporting is strategic, concise and timely to support the Board's roles in strategic oversight and humanitarian diplomacy and for continued engagement on risk sharing.

Underlying cause(s):

Strategy, mandate and authority	Insufficient accountability (gaps and overlaps in the accountability structure)
Process and planning	Unclear roles and responsibilities (unclear first- & second line responsibilities)

Agreed Actions [Medium priority]

1) The Assistant Executive Director of Workplace Management will revise the duty of care accountability framework to:
   (i) Clarify first- and second-line management responsibilities for oversight and compliance with duty of care and inclusion requirements.
   (ii) Clarify the responsibilities of all WFP directors, managers and supervisors.
   (iii) Eliminate gaps or overlaps especially between functional divisions and ensure responsibilities are assigned only to divisions with specific duty of care obligations.
   (iv) Clarify responsibilities for Executive Board reporting through existing reporting channels.
2) The Risk Management Division Director will, in the next revision of the Management Accountability Framework, ensure that accountabilities align with the revised Duty of Care Framework.

Timeline for implementation

1) 30 April 2027
2) 30 April 2028

Observation 6. Professional support and focused committee membership

Coordination support

117. Since its inception in November 2024, the DoCI Committee has met four times. Its sub-committees are yet to convene. At its first meeting in December 2024, it established an annual work plan with six deliverables. At the time of audit reporting, two key deliverables yet to start related to determining the scope of DoCI and communicating the scope to employees. In the absence of clear scope, priorities and a time-bound workplan, results of the committee were limited in its first year.

118. There was a need for a strong independent secretariat function, ideally led by a senior level professional with functional or risk management experience particularly during its implementation phase. The results achieved by the small team of professional resources in the last months of 2025 showed the benefits of a coordinating unit that can work effectively across the WM functions.

119. In the future, the AED WM will need to take difficult decisions on scope, funding, and risk. A small professional and independent secretariat function would support the AED WM in setting priorities, directing workplans, and taking decisions to achieve concrete results. At the time of audit reporting, there were plans to move the secretariat responsibilities to the Change Management Division. This change was formalised on 4 March 2026.

Committee composition and decisions

120. The DoCI committee is composed of 27 participants that include 20 voting members, five global headquarters observers, two non-voting members and one secretariat position. Voting

members included five WM directors and six country and regional office directors. Overall, fewer than half of the committee members have direct functional or first-line responsibilities for DoCI. This broad membership and high global headquarters representation risks diluting the critical field perspectives needed and shifts meetings into information sessions rather than forums for effective risk-informed decision-making.

121. Audit interviews revealed that several field representatives were unclear about their roles and contributions. A more streamlined committee with fewer, but more functionally relevant, participants and a stronger emphasis on field input, would enhance the Committee's ability to address high-risk and complex obligations with timely decisions, and remain responsive to operational realities.[25] Overall, there was insufficient Committee oversight on financial, performance and risks performed to determine the effectiveness of the framework and its results.

122. Under the global headquarters set-up, regional OSH Committees are no longer in place, whilst country offices are expected to have Wellness Committees. Audit testing and interviews, [26] highlighted the need for clarity on internal governance and coordination mechanism at country office level, as well as external coordination with system-wide and local actors for a more coherent and efficient system approach in mitigating, consolidating, and escalating DoCI risks.

Underlying causes:

Process and Planning	Insufficient coordination (turnover in the secretariat function, directors leading key workstreams & insufficient priority setting/work planning)
Oversight and Performance	Insufficient oversight (recently established DoCI committee, and field level governance and coordination mechanisms not re-assessed)

Agreed Actions [Medium priority]

The Assistant Executive Director, Workplace Management Department, will review the governance structure of the Duty of Care and Inclusion Committee to:

(i) Professionalise the secretariat function to have a knowledgeable and independent coordination mechanism to support work prioritization, planning and decision making.

(ii) Determine the most appropriate and relevant composition for the committee to provide advice and support risk-informed oversight and decision making and clarify terms of reference for committee members.

(iii) Advise on cross-functional governance and coordination arrangements for duty of care and inclusion at country office level.

Timeline for implementation

31 January 2027

[25] Good practice in governance set-ups include the periodic review of the effectiveness of committee arrangements.
[26] Based on detailed review of country office risk registers and country as well as regional office stakeholder interviews.

Annex A – Agreed actions plan

The following table shows the categorization, ownership, and due dates agreed with the audit client for all the observations raised during the audit. This data is used for macro analysis of audit findings and monitoring the implementation of agreed actions.

The agreed actions plan is primarily at the Department and Division level.

#	Observation	Audit Area	Owner	Priority	Due date for implementation
1	Scope definition and boundaries to consider multiple factors	Scope	Assistant Executive Director, Workplace Management Department	**High**	31 December 2026
2	Sustainable funding to align with WFP's budget model	Funding and performance	Assistant Executive Director, Workplace Management Department	**High**	30 April 2028
3	Performance metrics and reporting on results	Funding and performance	Assistant Executive Director, Workplace Management Department	**Medium**	31 December 2027
4	Corporate risk review and integrated risk management	Risk management	Assistant Executive Director, Workplace Management Department	**High**	1. 30 April 2027 2. 30 April 2027
5	Improvements to accountability frameworks	Governance and accountabilities	Assistant Executive Director, Workplace Management Department Director, Risk Management Division	**Medium**	1. 30 April 2027 2. 30 April 2028
6	Professional support and focused committee membership	Governance and accountabilities	Assistant Executive Director, Workplace Management Department	**Medium**	31 January 2027

Annex B – List of tables and figures

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Annex C – Acronyms used in the report

AED	Assistant Executive Director
BCP	Business Continuity Plan
CCI	Critical Corporate Initiative
CPB	Country Portfolio Budget
CRR	Corporate Risk Register
DEI	Diversity, Equity and Inclusion
DoC	Duty of care
DoCI	Duty of Care and Inclusion
GHQ	Global Headquarters
GIAS	Global Internal Audit Standards
HRM	Human Resources Management Division
KPIs	Key Performance Indicators
KRIs	Key Risk Indicators
MAF	Management Accountability Framework
MSD	Management Services Division
OSH	Occupational Safety and Health
PSA	Programme Support and Administrative Budget
RMD	Risk Management Division
SAWP	Special Account for the Wellness Program
SEC	Security Division
TEC	Technology Division
TOR	Terms of Reference
UNDIS	United Nations Disability Strategy
WM	Workplace Management Department

Annex D – Agreed actions terminology

List of root causes

Category	Root Causes
Strategy, mandate and authority	Unclear direction for planning, delivery, or reporting
	Insufficient authority and/or accountability
	Strategic and operational plans not developed, approved, or not SMART
Policies and procedures	Absence or inadequate corporate policies/guidelines
	Absence of local policies/guidelines
Process and planning	Rules and processes, including for decision making, not established or unclear
	Unclear roles and responsibilities
	Insufficient planning
	Inadequate process or programme design
	Inadequate risk management
	Insufficient coordination - internal or external
Oversight and performance	Insufficient oversight from global headquarters / local management
	Insufficient oversight over third parties
	Oversight plans are not risk-informed
	Performance measures and outcomes are inadequately measured/established
Resources – People	Insufficient staffing levels
	Insufficient skills and/or competencies
	Absence of/insufficient staff training
	Inadequate succession and workforce planning
	Inadequate hiring, retention, and/or compensation practices
	Inadequate supervision and/or performance appraisal processes
Resources – Funds	Inadequate funds mobilization
	Insufficient financial / cost management
Resources – Third parties	Insufficient third-party capacity (NGO, Government, FSP, Vendor, etc.)
	Insufficient due diligence of third parties
	Insufficient training/capacity building of CP staff
Tools, systems and digitization	Absence or late adoption of tools and systems
	Inappropriate implementation or integration of tools and systems
Culture, conduct and ethics	Deficient workplace environment
	Insufficient enforcement of leadership and/or ethical behaviours
External factors - beyond the control of WFP	Conflict, security & access
	Political - government restrictions
	Funding context and shortfalls
	Donor requirements
	UN or sector-wide reform
Unintentional human error	
Management override of controls	

Priority of agreed actions

Audit observations are categorized according to the priority of agreed actions, which serve as a guide to management in addressing the issues in a timely manner. The following categories of priorities are used:

Priority	Definition
High	Prompt action is required to ensure that WFP is not exposed to high/pervasive risks; failure to take action could result in critical or major consequences for the organization or for the audited entity.
Medium	Action is required to ensure that WFP is not exposed to significant risks; failure to take action could result in adverse consequences for the audited entity.
Low	Action is recommended and should result in more effective governance arrangements, risk management, or controls, including better value for money.

Low-priority recommendations, if any, are dealt with by the audit team directly with management. Therefore, low-priority actions are not included in this report.

Typically, audit observations can be viewed on two levels: (1) observations that are specific to an office, unit, or division; and (2) observations that may relate to a broader policy, process, or corporate decision and may have a broad impact.[27]

The Office of Internal Audit tracks all medium and high-risk observations. Implementation of agreed actions is verified through the corporate system for the monitoring of the implementation of oversight recommendations. The purpose of this monitoring system is to ensure management actions are effectively implemented within the agreed timeframe to manage and mitigate the associated risks identified, thereby contributing to the improvement of WFP's operations.

The Office of Internal Audit monitors agreed actions from the date of the issuance of the report with regular reporting to senior management, the Independent Oversight Advisory Committee, and the Executive Board. Should action not be initiated within a reasonable timeframe, and in line with the due date as indicated by Management, the Office of Internal Audit will issue a memorandum to management informing them of the unmitigated risk due to the absence of management action after review. The overdue management action will then be closed in the audit database, and such closure confirmed to the entity in charge of the oversight.

When using this option, the Office of Internal Audit continues to ensure that the office in charge of the supervision of the unit that owns the actions is informed. Transparency on accepting the risk is essential, and the Risk Management Division is copied on such communication, with the right to comment and escalate should they consider the risk accepted is outside acceptable corporate levels. The Office of Internal Audit informs senior management, the Independent Oversight Advisory Committee, and the Executive Board of actions closed without mitigating the risk on a regular basis.

27 An audit observation of high risk to the audited entity may be of low risk to WFP as a whole; conversely, an observation of critical importance to WFP may have a low impact on a specific entity, but have a high impact globally.

Annex E – Audit rating system

The internal audit services of UNDP, UNFPA, UNOPS, and WFP adopted harmonized audit rating definitions, as described below:

Rating	Definition
Effective / satisfactory	The assessed governance arrangements, risk management and controls were adequately established and functioning well, to provide reasonable assurance that issues identified by the audit were unlikely to affect the achievement of the objectives of the audited entity/area.
Some improvement needed	The assessed governance arrangements, risk management and controls were generally established and functioning well but needed improvement to provide reasonable assurance that the objective of the audited entity/area should be achieved. Issue(s) identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area. Management action is recommended to ensure that identified risks are adequately mitigated.
Major improvement needed	The assessed governance arrangements, risk management and controls were generally established and functioning, but need major improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issues identified by the audit could negatively affect the achievement of the objectives of the audited entity/area. Prompt management action is required to ensure that identified risks are adequately mitigated.
Ineffective / unsatisfactory	The assessed governance arrangements, risk management and controls were not adequately established and not functioning well to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area. Urgent management action is required to ensure that the identified risks are adequately mitigated.

Annex F – Additional indicators for duty of care and inclusion

Source	Area	Suggested risk and performance indicators
RMD's KRI library	Health and Wellness	• # of visits to wellness counsellors • # of staff forfeiting leave days • % of staff taking sick leave, % of sick leave that is longer than 15 days per month • # of medevacs
	Safety and Security	• % of offices with tested plans for BCPs, emergency communications, crisis management • % of guesthouses meeting minimum living standards • # of traffic accidents • # of security incidents
Stakeholder interviews	Security	• Emergency evacuation plans • Tested emergency response plans • % of time there is full connectivity • # privacy/data leaks • Cybersecurity response plan
	Wellness	• Health/safety/security pulse surveys • Psychosocial risk assessments • Overdue staff rotations in hardship posts • Accessibility of medical facilities, for regular and emergency care • Existence of active wellness committees • Employee deaths, not due to OSH/security accidents
	Occupational health and safety	• Road safety training for drivers and contractors • Availability of armoured vehicles, emergency kits and communications (radios etc.) in vehicles • UNDSS statistics on road accidents and crime • Guesthouses in conflict/emergency zones with wellness facilities (fitness, women/men only, prayer space, etc.)
	Inclusion	• Measures of employee diversity (gender, nationality, age, etc.) • Accessibility of facilities, IT equipment, software for disabled persons • Mandatory training on DEI/culture related topics as well as harassment, sexual harassment, sexual exploitation and abuse etc.
	Country office director performance	• % of performance evaluations that include DoC • # and type of wellness initiatives per year • Leadership training taken