June 2026

Management Comments to the Internal Audit of Employee Duty of Care and Inclusion (AR/26/03)

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in its internal audit report on *Employee Duty of Care and Inclusion (AR/26/03)*, covering the period from 1 November 2023 to 31 December 2025. WFP Management appreciates the audit's focus on the scope of duty of care and inclusion in WFP, which is anchored in the five core principles of the model endorsed by the United Nations High-Level Committee on Management (HLCM) in October 2019[1]. WFP Management also values the related considerations around sustainable funding, as well as the effectiveness of risk management, performance management and governance processes. The inclusion of interviews of WFP employees as well as WFP Executive Board members, alongside a benchmarking exercise of sister United Nations organizations and a non-governmental organization, significantly benefited the depth of analysis.

As highlighted in the report, the period under review represented the most challenging time in WFP's history due to increasingly dangerous operating environments for many of its humanitarian assistance operations, coupled with an unprecedented volatile funding landscape which led to a significant reduction of its global workforce. These elements, compounded by the implementation of significant organizational changes that WFP launched in 2023, made the audit highly timely to ensure its findings and observations will support WFP Management in strengthening duty of care across the organization. Despite facing numerous difficulties, WFP Management continued to make duty of care a corporate priority.[2] WFP Management is therefore actively pursuing short-term solutions to address urgent funding requirements that will enable adequate scale and pace for development and implementation of the full duty of care framework and required tools, while advancing more sustainable, long-term funding approaches to ensure duty of care is adequately and predictably resourced as a core component of WFP's operations.

WFP Management appreciates the audit report's acknowledgement that assessed governance arrangements, risk management and internal controls were generally established and functioning. The audit recognizes WFP Management's notable attention to duty of care by ranking it as one of its top corporate risks in the Corporate Risk Register (CRR) since 2017. Furthermore, the audit notes that strong sponsorship by WFP Management and the WFP Executive Board over the past decade helped WFP to build on its duty of care practices, resourcing these efforts with supplementary funding provided under the WFP Management Plan. WFP Management also values the recognition of recent efforts to: reinforce accountability on duty of care through the consolidation of relevant functions under the Workplace and Management Department (2023) and the issuance of a normative framework (2024); enhance risk assessments through the development of a thematic risk catalogue for country offices to better articulate these risks into their risk registers (2025); finalize guidance to

[1] The five core principles are: Risk Awareness and Transparency; Safe and Healthy Environments; Inclusion and Respect; Caring for Consequences; and Accountability at All Levels. See: HLCM 38th Session, October 2019: Final report of the Cross-Functional Task Force on Duty of Care | United Nations - CEB.

[2] For calendar year 2026, the three strategic priorities outlined by the Executive Director at the 16 January 2026 All-Staff are: mobilizing resources and expanding donor base; harnessing the potential of Artificial Intelligence and other innovative technologies; and continued focus on duty of care to WFP's global team.

integrate duty of care into country strategic plans and budgets, supporting it more sustainably as a regular cost of doing business (2025); and roll out a psychosocial risk assessment globally.

WFP Management welcomes the observations that WFP's duty of care journey has evolved and matured over the years, resulting to the recognition of WFP as a United Nations system leader in this area. In this context, WFP has also developed a dedicated Inclusion Strategy, further strengthening the organization's comprehensive approach to duty of care. As noted, WFP remains at the forefront of the United Nations system in advancing duty of care through its mechanisms, frameworks, and operational solutions, and is currently the only United Nations entity to have adopted both a Duty of Care Accountability and Governance Framework and an Inclusion Strategy. Notwithstanding these achievements, WFP Management acknowledges the audit's overall conclusion of "**major improvement needed**" and agrees with the three high- and three medium-priority observations contained in the audit report. Accordingly, WFP Management endorses the corresponding agreed actions and has initiated their implementation. For example, the designation of the Director, Change Management Service (CMS), as the Duty of Care Coordinator on 4 March 2026 by the Assistant Executive Director, Workplace and Management, supports the professionalization of the secretariat of the Duty of Care & Inclusion Committee. The director-level coordinator designation will ensure operational leadership across all duty of care functions, while driving coherence, follow-through, and timely action on all duty of care matters.

WFP Management is also well on its way to closing one high-priority observation relative to the 2026 Corporate Risk Register (CRR). For the July 2026 bi-annual submission, it has updated the CRR to align it to WFP's latest risk assessment methodology; revisited key risk indicators, including reinstating the number of service-incurred deaths (tracking as far back as 2023 when the indicator was eliminated) in a consolidated reporting format; and aligned the risk, causes and events, with the recently developed thematic duty of care risk catalogue. In addition, WFP Management has made progress on updating normative frameworks under the duty of care spectrum: the WFP Security Management Policy and Framework of Accountability has been reissued in April 2026 to reflect WFP's new two-layer organization, and the 2016 internal occupational safety and health (OSH) policy has been converted into an OSH management policy and framework of accountability. WFP Management is also comprehensively revising the 2024 duty of care normative instrument to clearly define the scope of duty of care, strengthen collective accountability by aligning it with the aforementioned Workplace and Management Department normative instruments , and ground it more firmly in the HLCM Duty of Care Model and its core principles. This revised framework will consolidate reference materials and minimum standards established by WFP's duty of care functions, complementing the Duty of Care Tools & Resources page launched on WFP's intranet in December 2025.

WFP Management will work across functional areas to ensure the timely implementation of the agreed actions and, in collaboration with the Office of the Inspector General, will undertake regular reviews of outstanding agreed actions and provide updates through WFP's corporate tracking tool. WFP Management would like to express its appreciation to the Office of the Inspector General for its constructive engagement, comprehensive analysis, and efforts to ensure the audit observations and agreed actions reflect what WFP has achieved under duty of care obligations. WFP Management particularly values the holistic perspective brought by the audit, and its contribution to strengthening the organization's approach to duty of care and inclusion especially given that the duty of care normative framework issued in November 2024 was in its early stage of development and

implementation when the audit began in mid-2025. WFP Management is confident that implementing the agreed actions in the audit report will play a crucial role in further improving operational effectiveness and efficiency, as well as further strengthening the accountability, governance arrangements, risk management and internal control of WFP's duty of care work.