SAVING LIVES
CHANGING LIVES

Internal Audit of WFP's ad-hoc framework position abolition process

Office of the Inspector General

Internal Audit Report AR/26/15

WFP
World Food Programme

September 2026

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I. Executive summary

Background

1. As part of its annual workplan, the Office of Internal Audit conducted an audit of WFP's ad-hoc framework position abolition process, covering the period from 1 January 2024 to 31 March 2026. The audit focused on governance, risk management and internal controls supporting the position abolition process under WFP's ad-hoc framework and benchmarked against similar practices in other United Nations agencies to determine compliance, efficiency and effectiveness.

2. During the audit period, WFP operated in a severely constrained financial environment following a sharp decline in contributions after October 2023. This triggered a range of workforce reduction measures, including a recruitment freeze, short-term and affiliate contract reductions, agreed separations, and the abolition of encumbered staff positions. Efforts to reduce WFP's workforce during the period were substantial, with overall headcount declining from 22,438 in 2024 to 18,845 by March 2026 (down 3,593 positions, or 16 percent), including a reduction at Global Headquarters from 4,329 to 3,424 (down 905 positions, or 21 percent).

3. In this context, WFP introduced in April 2024 the 'Ad-hoc Framework on Management of the Staffing Implications of the Programme Support Administration Rebudgeting and Structural Realignment Exercise at Global Headquarters and Regional Bureaus' as a temporary instrument to manage workforce adjustments. WFP further extended the framework in December 2024 and January 2026 to remain in effect until December 2026.

4. The frameworks aimed to provide a structured and time-bound process governing position abolition, including retention order, areas of competition, human resources review mechanisms, staff consultation, and redeployment arrangements. During the audit period, 481 staff position abolition cases were submitted, 368 of which were approved.

Audit conclusions and key results

5. Based on the results of the audit, the Office of Internal Audit reached an overall conclusion of **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. Issues identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area.

Positive practices

6. The Human Resources Division developed and implemented the ad-hoc framework amid significant funding constraints, compressed timelines, and significant organisational change. Despite these challenges, WFP established key governance and control mechanisms, including Executive Director approval, defined retention orders, multi-layer reviews, staff consultations, redeployment and reassignment measures alongside broader initiatives supporting employee duty of care.

7. The Human Resources Division also adjusted and improved the frameworks over time, through enhanced governance, clearer roles and accountabilities, and broader staff body representation.

Further examples of good practices at divisional level, included proactive communication, manager engagement, mentoring, and roster support. Through structured placement mechanisms, WFP was able to successfully place over 70 percent of the affected staff by the position abolition process into alternative roles.

Actions agreed

8. The audit report contains two high-priority observations related to design and governance and position management lifecycle and governance.

9. Firstly, in the absence of a clear workforce strategy, workforce planning decisions were inconsistently linked to corporate priorities or critical future capability needs. Decisions were also often based on loosely defined target operating model considerations. The audit recommends strengthening the standards and accountabilities requirements to support significant workforce adjustment decisions before position abolitions are initiated.

10. Secondly, longstanding weaknesses in position lifecycle management, including fragmented systems, unclear accountabilities, and inconsistent position data, reduced WFP's ability to maintain a reliable view of its staffing position structure and support workforce planning and decision-making. The audit recommends establishing a corporate governance framework for end-to-end position management.

11. The audit also identified two medium-priority observations. While the ad-hoc framework provided a structured process for position abolitions, there was an opportunity to formalise its policy rationale, oversight arrangements and feedback loops. In addition, documentation and case records were not always structured to provide a complete audit trail and there was limited monitoring of process timelines. The audit recommends strengthening documentation standards and audit readiness as well as establishing performance monitoring for the process.

12. Management has agreed to address the four 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. Following a period of sustained growth, with contributions increasing from USD 6.0 billion[1] in 2017 to USD 14.1 billion in 2022, WFP experienced a sharp decline in funding, with contributions falling to USD 6.1 billion by 2025. This constrained financial environment led to a series of organisational measures.

15. From October 2023, WFP introduced a recruitment freeze at headquarters and regional bureaux and subsequently implemented a range of workforce reduction measures, including hiring restrictions, natural attrition, agreed separation, downsizing and downgrading of certain categories, and the abolition of encumbered posts under the ad-hoc framework.

Workforce reduction measures

16. As per Table 1 below, position abolition decisions occurred as part of a wider organisational response to funding constraints rather than as a standalone workforce measure.

Table 1: Workforce measures and ad-hoc framework timeline (2023-2026)

Period	Funding / Context	Workforce Measures
October 2023	Sharp decline in contributions begin	Recruitment freezes and strict hiring controls introduced - ongoing
2024	Continued financial constraints	Agreed Separation Exercise (Voluntary separation programme)
April 2024	Cost containment and organisational resizing	First Ad-hoc Framework[2] issued governing position abolitions
April 2024	Organisational resizing	Management plans and Global headquarters structural realignment initiated
December 2024	Lessons learned from initial implementation	Second Ad-hoc Framework[3] issued
2025	Continued financial constraints	Agreed Separation Exercise (Voluntary separation programme)
April 2025	Workforce reduction acceleration	Short-term/Affiliates Reduction Exercise launched (50 percent target)
2025-2026	Ongoing cost reduction efforts	Natural attrition through non-renewals and separations
2025-2026	Workforce optimisation	Internal placement measures; Rolling reassignment exercises
October 2025	One global team supporting empowered country offices initiative	Global headquarters senior position review (P5-D2) - Approximately 65 positions abolished
January 2026	Framework continuation and refinement	Third Ad-hoc Framework[4] issued
March 2026	**Audit cut-off date**	**Headcount reduced from 22,438 to 18,845 (-16 percent)**

[1] Data source: WFP/EB.A/2026/6-A/1 WFP Audited Annual Accounts 2025

[2] HRM/2024/001

[3] HRM/2024/002

[4] HRM/2026/001, extended through December 2026.

17. On 1 August 2026, HRM amended the provisions applicable to unassigned staff reducing the period of special leave without pay from 12 to six months. Table 1 does not include special measures applied in country offices for national staff

18. By March 2026, WFP global headquarters sharply reduced its headcount by about a fifth, although most cuts occurred in field operations (2,688 employees), which continue to represent the majority of the organisation's workforce (80 percent), and therefore largely determine overall headcount trends. The headcount reductions by location are in Table 2 below.

Table 2: Total headcount (2024–2026)

Entity	31.12.2024	31.12.2025	31.03.2026	Change (2024–2026)	% Change
Global headquarters	4,329	3,866	3,424	–905	–21%
Field	18,109	15,988	15,421	–2,688	–15%
Total WFP	*22,438*	*19,854*	*18,845*	*–3,593*	*–16%*

Existing policy and regulatory framework

19. Staff Regulations 301.9.1 and 301.9.12 allow termination where the necessities of the service require abolition of post or reduction of staff. The Human Resources Manual Section II.12 and its annexes set out the procedural basis for a Reduction in Force (RIF), including retention principles, reassignment efforts, committee review, and notification requirements. In addition, Section II.4 provides the reassignment framework for rotational International Professional staff, while Section II.7 provides for special measures applicable to locally recruited staff affected by organisational alignment, restructuring, or downsizing, including in offices outside headquarters.

20. As per the Human Resources Manual, WFP defines a RIF as the decrease in the number of posts authorised for the programme,[5] either overall or within a specific organisational unit, which may be implemented through the abolition of posts or reduction of staff. It is triggered when the programme requires a regrouping or curtailment of functions, such as due to reduced funding, decreased workload, or organisational restructuring.

21. Taken together, these provisions provide an existing human resources basis for managing the abolition of posts and related staff actions. At the same time, they were complemented in practice by the ad-hoc framework, which was introduced to govern the staffing implications of broader organisational resizing and structural realignment during the audit period.

Ad-hoc framework for staff position abolition

22. WFP introduced an ad-hoc framework in April 2024 as a time-bound mechanism to manage staffing implications of core funds[6] rebudgeting and structural realignment, establishing key process elements such as retention rules, a Human Resources Review Committee (HRC), and

[5] World Food Programme

[6] Programme Support and Administration budget: the budget used to fund core support and administrative activities, including related staff positions.

placement mechanisms for staff. A second framework issued in December 2024 incorporated lessons learned, expanding areas of competition to include affiliates and short-term personnel, clarifying delegations, and streamlining placement processes. In January 2026, the framework was extended until year-end 2026 and further refined to improve efficiency and governance, including enhanced staff representation, revised approval authorities, a requirement for the Human Resources Division's engagement prior to abolitions, and clearer timeframes for staff placement.

23. Overall, the three frameworks showed an evolution from an urgent response mechanism towards a more structured and progressively refined governance arrangement.

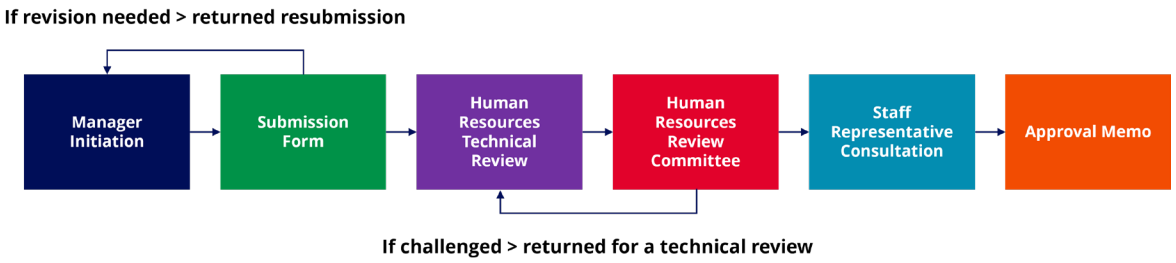
Process ownership and implementation

24. The Human Resources Staff Relations Branch (HRMSR) initially handled the position abolition process in April 2024, during a high-pressure and transitional environment following the introduction of the ad-hoc framework. In July 2024, responsibility shifted to the Human Resources Talent Acquisition and Deployment Branch (HRMTM).

25. The position abolition process under WFP's ad-hoc frameworks operated as a structured, end-to-end workflow involving multiple governance and review layers. After the initial submission by hiring managers through a standardised form, HRMTM performed a technical review, followed by HRC oversight, consultation with Staff Representative Bodies (SRBs), and final approval through a formal decision memorandum signed by the designated authority.[7]

26. HRC functions as a compliance review mechanism, assessing submissions to ensure correct application of order-of-retention principles, consulting SRBs, and recommending cases to the approving authority. While consultation with SRBs formed part of the governance process and took place following the HRC review.

Figure 1: Process flow of position abolition under the ad-hoc framework



27. Between April 2024 and end of March 2026, the Human Resources Division received 481 requests for staff position abolitions, of which 368 were abolished (53 general service staff positions and 315 international professional positions). The positions abolished were split between 285 positions in Global Headquarters and 83 in country offices. In addition, there were 71 submitted requests or 15 percent of the total submission that were assessed by HRMTM as out

[7] 2024 and 2025 frameworks: The Deputy Executive Director held the authority to abolish positions in headquarters and global offices as well as international professional categories, while in 2026 framework, the authority was modified and shifted to the Assistant Executive Director, Workplace and Management. Executive Director signed the positions directly reporting to the DED or AED. Regional Directors maintained their authority to abolish positions within their respective regional bureaux.

of scope, 15 not approved, 8 withdrawn and 19 still under review as at the time of the audit reporting phase.

28. For out-of-scope requests, managers initially submitted several requests for affiliate staff, which are not covered by the framework. HRMTM through its technical review control established picked up the ineligible requests. In other cases, the incumbent of a given position separated or was reassigned earlier than the effective date of the requested abolition resulting in a vacant position that would then not be abolished as not covered by the framework.

Objectives, scope and methodology of the audit

29. The audit's objective is to provide independent and objective assurance on the effectiveness of internal controls, governance, and risk management processes related to the position abolition process under the ad-hoc frameworks in WFP. 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.

30. In defining the audit scope, the Office of Internal Audit considered the coverage provided by second- and third-line oversight activities. In this context, the agreed separation exercise (initially included together with the position abolition process in the approved 2026 assurance workplan) was scoped out as it was already covered by WFP's External Auditor in its June 2026 report to the Executive Board.

31. In line with the 2024-2026 ad-hoc frameworks, the audit focused on positions funded by the Programme Support and Administrative budget covered by the frameworks and did not assess the positions (staff or affiliates) funded by the country strategic plans and abolished at the country office level. The frameworks were deployed in the context of wider workforce measures in WFP.

32. The areas in the scope, as identified in the audit engagement plan and based on a risk-based assessment, include the following lines of enquiry:

- **Line of enquiry 1: Design and legal framework**
    - Was the design of the ad-hoc framework for staff position abolitions legally sound and appropriate?
- **Line of enquiry 2: Execution of the position abolition process**
    - Was the execution of the position abolition process clear, consistent, and adequately governed from initiation to final decision?
- **Line of enquiry 3: Organisational outcomes and duty of care**
    - Did the position abolition process achieve its intended objectives, and were staff impacts and organisational risks managed in line with WFP's duty of care?

33. The audit assessed the position abolition process under the ad-hoc framework in WFP against established criteria drawn from these sources: (a) WFP Strategies, Policies, Procedures, and Guidelines. Including: WFP Human Resources Manual, the three ad-hoc frameworks established between 2024 and 2026, and internal controls and risk management frameworks; (b)

Consultations with WFP's Human Resource Division (HRM) and its Legal Division; and (c) exchanges on practices in other United Nations (UN) organisations[8] regarding organisational downsizing and position abolitions.

34. The audit used a comprehensive methodology that included: interviews with key WFP personnel, reviewing relevant documentation, requesting walkthroughs, mapping key processes, performing data analysis, root cause analysis, and verifying compliance with applicable policies and procedures.

35. The audit covered the period from 01 January 2024 to 31 March 2026 and reviewed transactions and events pertaining to other periods where necessary. The draft report was shared on 04 August 2026 and final comments received on 28 September 2026.

36. 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.

[8] WFP exchanged with the following organisations: International Organisation for Migration, United Nations Development Programme, United Nations Population Fund, United Nations High Commissioner for Refugees and United Nations Children's Fund.

III. Results of the audit

Audit work and conclusions

37. Four observations resulted from the audit, relating to the first two lines of enquiry in scope. Other audit issues assessed as low priority were discussed directly with the office and are not reflected in the report.

Positive practices

38. WFP formally issued the ad-hoc frameworks as human resources directives and approved by the Executive Director, establishing a structured, rule-based process for position abolition with defined steps (e.g. area of competition, retention rules) and multiple layers of review and oversight. They also embedded placement mechanisms to support staff retention, and were progressively refined over time to clarify roles, strengthen governance, and enhance staff representation, alongside broader initiatives supporting duty of care.

39. The Administrative and Employment Law Branch provided legal advice to human resources management when developing the ad-hoc framework to ensure legal soundness, alignment with existing regulatory provisions, and mitigation of potential litigation risks.

40. Through structured placement mechanisms, HRM was able to successfully place over 70 percent of the affected staff by the position abolition process into alternative roles.

Line of Enquiry 1: Design and legal framework

41. Under significant time pressure, WFP used successive ad-hoc frameworks issued from 2024 to 2026 to govern the abolition of staff positions, placement and related measures. As highlighted in the background section, position abolition occurred as part of a wider organisational response to funding constraints rather than as a standalone workforce measure

42. The audit assessed the framework's governance, risk management, legal basis, policy rationale and relationship with existing Human Resources Manual provisions. It examined supporting documentation, approval and review records, internal discussions and exchanges, decision rationales, legal advice, and human resources policy inputs. It assessed the framework objectives, scope, applicability, duration, roles, responsibilities, and delegated authorities across stakeholders. It also examined related appeals and administrative reviews and assessed whether the frameworks established clear guidance, safeguards, staff rights, and oversight arrangements to support a predictable, equitable, and transparent process.

43. While the audit acknowledges that WFP's ad-hoc framework is not comparable with other UN approaches, insights from other agencies interviewed by the audit highlighted reliance on existing regulatory or budgetary frameworks at times supplemented by temporary measures; linkage of workforce adjustments to formal planning processes (e.g. budget reviews, restructuring frameworks); and progressive regularisation of exceptional measures into standing policy instruments, reducing ambiguity over time.

Observation 1. Design and governance

Policy rationale

44. WFP designed and implemented an ad-hoc framework as the main instrument governing position abolitions within its scope. It provided a structured and time-bound process amidst a severe funding crisis. The framework was formally issued as a human resources directive, approved by the Executive Director, and included defined approval authorities, human resources review and procedural safeguards its design presented limitations in terms of policy integration and governance clarity.

45. The ad-hoc framework operated alongside several workforce reduction initiatives and restructuring measures (as described in the context section Workforce reduction measures, e.g., organisational realignment, short-term contract reduction exercise, agreed separations, etc.,). However, there was no explicit documentation explaining: (i) the rationale for adopting the ad-hoc mechanism; (ii) the criteria for selecting this approach; and (iii) how the framework interacted with other workforce reduction measures and remained aligned with Staff Regulations, Staff Rules and the Human Resources Manual.

46. The governance arrangements for the framework also evolved over time, including changes in delegations of authority from the Deputy Executive Director to the Assistant Executive Director for Workplace Management and the removal of the Local Appointment and Promotion Committee for General Service staff from the process. While these changes may have been operationally justifiable, the basis for these decisions were not documented.

47. The framework set out the main process steps, including management proposals, HRMTM review, committee consideration and approval. However, evidence from interviews and case testing indicated that the link between some management decisions, the applicable criteria and the recorded rationale was not always clear to key stakeholders. Divisional directors and staffing coordinators indicated limited visibility over decisions made and unclarity on the interaction between the framework as a standalone instrument and other multiple workforce measures implemented concurrently.

Consultations and feedback loops

48. HRMTM systematically documented SRB consultations through decision memoranda and emails. However, the documentation reviewed did not make explicit how SRB inputs and concerns were considered or addressed in final decisions. In addition, SRBs reported gaps in the information provided for their review. There is an opportunity to provide better visibility to the SRBs on the extent to which their inputs informed or not decision outcomes.

49. In 2024, WFP received 4 cases of administrative appeals from staff; this number rose to 14 in 2025 and then 57 in 2026. At the time of the audit reporting, administrative appeals against the framework itself represented 82 percent of the total appeals (47 cases out of a total of 57). Considering increases in the numbers of related administrative reviews and appeals, there is a need to monitor the type and outcome of appeals and administration reviews and ensure appropriate feedback loops to address any process deficiencies in the future.

50. After three successive years of implementation and given the scale and sensitivity of position abolitions, clearer documentation of the policy rationale, governance decisions and case-level reasoning[9] would enable WFP to demonstrate consistent and transparent application.

Underlying cause(s):

Process and planning	Inadequate process or programme design
Strategy, mandate and authority	Insufficient authority and/or accountability
External factors - beyond the control of WFP	Funding context and shortfalls

Agreed Actions [Medium priority]

The Director of Human Resources, as part of the mainstreaming of the ad-hoc framework and its lessons learned into a formal policy framework, will:

(i) Document the triggers, rationale and decision criteria for initiating position abolition measures;

(ii) Formalise approval, review and oversight arrangements for position abolition exercises; and

(iii) Establish requirements for consultations, communication and feedback loops within the future policy framework.

Timeline for implementation

30 May 2027

Observation 2. Workforce strategy and related implementation

51. WFP has invested in workforce strategy and workforce planning, and support has developed over several years. However, practices were at different levels of maturity and were not applied consistently by organisational units. During the audit period, this limited the extent to which position abolition proposals were consistently supported by a common, forward-looking assessment of workforce needs and organisational priorities.

52. As explained in the context section Workforce reduction measures, WFP implemented several workforce reduction initiatives concurrently under different timelines and governance arrangements. Managers interviewed (staffing coordinators, divisional directors) reported limited guidance and clarity on the intended objectives, scope and intended outcomes of the exercise. As a result, managers could not consistently link position abolition decisions to future workforce strategies.

[9] UN organisations peer reviewed underscore the importance of clearly documenting the legal basis, triggers, scope, and policy positioning of exceptional workforce measures, and of integrating such measures into existing policy frameworks where they are applied over time.

53. The audit identified variation in workforce planning practices across divisions. Workforce planning support has developed since 2021 across headquarters functions and country offices and was further promoted during the organisational realignment in 2024. Some divisions conducted operating model or workforce planning reviews that demonstrated good practice, while others focused mainly on individual units or short-term operational targets. Position abolition decisions therefore did not always draw on common planning assumptions, priorities or longer-term workforce needs.

54. Position abolition proposals did not consistently link with formal organisational realignment exercises, although the 2026 framework strengthened this requirement. In some cases, HRM challenged proposals where requesting managers had not sufficiently considered the prescribed area of competition, discontinuation of short-term contracts or order-of-retention requirements. These instances highlighted the need for more consistent implementation and follow-through before position abolition proposals are submitted.

Underlying cause(s):

Policies and procedures	Absence or inadequate corporate policies/guidelines (further clarifications to accountability and responsibilities and standards, criteria and guidance required)

Agreed Actions [High priority]

1. The Director of Human Resources will clarify governance, accountability and decision-making responsibilities for workforce planning and organisational alignment, including the respective roles of human resources staff, senior management and business owners.

2. The Director of Human Resources will establish minimum workforce planning standards, criteria and guidance to inform significant organisational realignment and position abolition decisions.

Timeline for implementation

1. 30 April 2027

2. 31 October 2027

Line of Enquiry 2: Execution of the position abolition process

55. The audit sample of position abolitions tested represented 15 percent of the total population across divisions, contract types, and outcomes. The audit assessed how the position abolition process operated from initial case submission to final approval. This included checks on the consistency of documentation, the evidence supporting the rationale provided by functions, the HRMTM review and consultation steps, the clarity of ownership and decision rights, and the availability of management information to monitor process timeliness and quality. The testing was complemented by qualitative feedback from key stakeholder meetings.

56. Given the evolving nature of the process during the audit period, particular attention was paid to whether case records and audit trails were sufficiently complete to support transparency, accountability, and ex-post review.

Observation 3. Documentation and audit readiness

Human Resources Review Committee decisions

57. The sampled cases showed that the HRC considered not only compliance with the framework but evolved to also positively consider broader factors such as duty of care, organisational interest, legal or financial exposure, comparable functions and timing.

58. Committee deliberations were often documented through email exchanges. Other records or notes supporting sampled committee decisions referred to high-level concerns without consistently recording the criteria applied, evidence reviewed, analysis performed, rationale, or required follow-up actions.

Case processing documentation

59. HRMTM established a dedicated online internal tracker for case processing. Supporting records were available albeit stored across multiple sources through shared drives, emails and legacy files, partly due to compressed implementation timelines and limited resources. Information records were not always standardised, structured and linked to facilitate the review of submissions, changes in case status, basis for out-of-scope classification, review rationale, consultation and outcome.

60. There is an opportunity to establish minimum documentation standards and clearer links between records. This would facilitate independent checks, audit readiness and timely oversight whilst mitigating people dependency risks.

Timeliness of case processing

61. The framework required managers to submit position abolition requests three months in advance. However, there was limited centralised monitoring of case processing timelines while staffing coordinators reported time delays as well as sequencing challenges. As such, the audit could not assess whether review and approval timelines were consistently met.

Underlying cause(s):

Policies and procedures	Absence or inadequate corporate policies/guidelines (absence of minimum documentation standards)
Oversight and performance	Performance measures and outcomes inadequately measured/established

Agreed Actions [Medium priority]

The Director of Human Resources will:

(i) Establish minimum documentation standards for the position abolition process and decisions to support audit readiness and trail; and

(ii) Establish monitoring of and reporting on key performance indicators (including timelines monitoring) for the position abolition process.

Timeline for implementation

31 March 2027

Observation 4. Position lifecycle governance and management

62. The 2022 Internal Audit of the Bottom-up Strategic Budgeting Exercise[10] identified weaknesses in WFP's position management process and control environment, highlighting fragmented accountabilities, reliance on budget-driven decision-making, and the absence of integrated systems and audit trails.

63. While some progress has since been made, particularly through system[11]-enabled workflows supporting position creation, review, and budget linkage, key elements of the control environment remained under development at the time of the audit. Responsibilities remained distributed across hiring managers, budget managers, and human resources, without a clearly defined end-to-end accountability framework for position lifecycle management.

64. Table 3 overleaf shows that headcount and encumbered positions declined steadily between 2024 and 2026, while unencumbered positions fluctuated significantly. As of 31 December 2025, headcount exceeded encumbered positions by 1,029, and unencumbered positions also exceeded encumbered positions. Although this gap closed by 31 March 2026, the proportion of unencumbered positions remained high at 44 percent.

65. While some unencumbered positions reflected legitimate operational needs, WFP's position structure may include roles that are no longer required, not prioritised, or pending decision, and that approved positions may continue to exceed actual staffing levels.

[10] Internal audit of Bottom-up Strategic Budgeting Exercise AR-22-11

[11] Workday – WFP's corporate human capital management system

Table 3: Headcount and position status trends (2024–2026)

Indicator	31.12.2024	31.12.2025	31.03.2026	Change (2024–2026)	% Change
Headcount	22,438	19,854	18,845	-3,593	-16%
Encumbered positions	22,459	18,825	18,839	-3,620	-16%
Difference: Encumbered less headcount	***21***	***-1,029***	***-6***	—	—
Unencumbered[12] positions	18,872	24,203	15,071	-3,801	-20%
Total positions	***41,331***	***44,028***	***33,910***	*-7,421*	*-18%*
Encumbered rate	54%	43%	56%		
Unencumbered rate	46%	55%	44%		

66. Gaps in system integration, legacy records, and the absence of clear business rules affected the organisation's ability to identify unencumbered positions and accurately track position status, including distinguishing abolished posts from other forms of position closure or delimitation[13]. This also reduced the usefulness of management reporting, increased manual efforts, and weakened governance as end-to-end ownership and accountabilities were not in place.

67. Where divisions did not consistently update abolished positions in corporate systems, the organisation had less assurance that position-related decisions were accurately reflected in its records. At the time of the audit reporting, HRM had initiated a review of unencumbered positions and broader position management arrangements to improve data quality, and the reliability of position information used for workforce planning.

68. In some cases, staff concurrently pursued alternative separation pathways such as reassignment, resignation or agreed separation while managers submitted a position abolition request. HRMTM subsequently reclassified these cases as out of scope given that the position became vacant (and the ad-hoc framework only considers encumbered positions). Such positions should also be covered by the HRM's review mentioned above.

Underlying cause(s):

Policies and procedures	Absence or inadequate corporate policies/guidelines
Resources - People	Insufficient staffing levels

[12] Vacant positions represent roles without an incumbent that are typically intended to be filled, whereas unencumbered positions represent a broader category of positions without incumbents, including those not actively resourced, under review, or no longer operationally required.

[13] Position delimitation means setting an end date for a position in the system so that it is no longer active beyond that date, while preserving its history.

Agreed Actions [High priority]

1. The Director of Human Resources will establish a governance framework for position lifecycle management considering new systems and operational realities. The framework will include:

   (i) Clearly defined authority, decision rights and roles and responsibilities for the end-to-end position management process;

   (ii) Corporate procedures and operational guidelines for the end-to-end position management process covering position creation, maintenance, vacancy management, abolition, delimitation and closure; and

   (iii) Monitoring arrangements to support consistent application of position management requirements.

2. The Director of Human Resources will assess the capacity and resources required to support effective implementation of the governance framework for position lifecycle management.

Timeline for implementation

1. 31 December 2028
2. 31 December 2027

Line of Enquiry 3: Organisational outcomes and duty of care

69. The audit assessed whether the position abolition process achieved its intended objectives while managing staff impacts and organisational risks. It analysed workforce data, documents, and stakeholder interviews on outcomes and staff support including duty of care measures.

Strategic alignment and organisational impact

70. Although HRM monitored workforce reductions through headcount and staffing data, in the absence of defined indicators and outcome reporting, the audit could not assess the broader organisational impact of position abolitions under the ad-hoc frameworks or identify unintended consequences. Performance indicator monitoring is covered under observation 3 and no additional agreed action is raised under this line of enquiry.

Duty of care and staff mitigating measures

71. WFP established a range of measures to mitigate the impact of position abolitions on affected staff, including redeployment opportunities for general service staff and reassignment arrangements for international professional staff, priority consideration for suitable vacancies, staff consultation, communication initiatives, and broader employee support programmes. Further examples of good practices at divisional level, included proactive communication, manager engagement, mentoring, and roster support.

72. These measures followed the set-up of corporate duty-of-care initiatives, including the 2024 Duty of Care Accountability Framework, the Duty of Care and Inclusion Committee, and wider wellness and employee-support programmes. Based on the work performed, there are no observation or agreed action in this area.

Annex A – Agreed actions plan

The following table shows the categorisation, 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 Human Resources Division level.

#	Observation	Process Area	Owner	Priority	Due date for implementation
1	Design and governance	Governance	Human Resources Division	**Medium**	30 May 2027
2	Workforce strategy and related implementation	Governance	Human Resources Division	**High**	1. 30 April 2027 2. 31 October 2027
3	Documentation and audit readiness	Position abolition process	Human Resources Division	**Medium**	31 March 2027
4	Position lifecycle governance and management	Position management	Human Resources Division	**High**	1. 31 December 2028 2. 31 December 2027

Annex B – List of tables and figures

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Figure 1: Process flow of position abolition under the ad-hoc framework 5

Annex C – Acronyms used in the report

GIAS	Global Internal Audit Standards
HRC	Human Resources Review Committee
RACI	Responsible, Accountable, Consulted, Informed
RIF	Reduction in Force
SRBs	Staff Representative Bodies
UN	United Nations
WFP	World Food Programme

Annex D – Agreed actions terminology

List of root causes

Category	Root cause
Organisational direction, structure 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 or inadequacy of local policies/guidelines
Process and planning	Inadequate process or programme design
	Rules and processes, including for decision making, not established or unclear
	Unclear roles and responsibilities
	Insufficient planning
	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 not risk-informed
	Performance measures and outcomes 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 mobilisation
	Insufficient financial / cost management
Resources – Third parties	Insufficient third-party capacity (NGO, government, financial service providers, vendor, etc.)
	Insufficient due diligence of third parties
	Insufficient training/capacity building of cooperating partners' staff
Tools, systems and digitisation	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 – governmental situation
	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 categorised 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 organisation 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.[14]

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.

14 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 harmonised 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.