

**Summary minutes
67th meeting of the ILRI Board of Trustees
23 – 25 November 2025**

Addis Ababa, Ethiopia; Nairobi, Kenya; virtual

ILRI Board members: Andy Peters (chair), Wondwossen Gebreyes (vice chair), Jonathan Mueke, Regassa Fikru, Jessica Fanzo, Li Lin Foo, Cliff Lamb, Maria Helena Semedo, Anne Eriksson, Maryam Muhammad, Appolinaire Djikeng

Observers by agreement of the chair: IPB chair (Patrick Caron); members of ILRI senior management (Gatigwa Kimana, Namukolo Covic, Siboniso Moyo, Shirley Tarawali (Board secretary); Robert Nzioka (chief financial officer), Aster Tsige (interim head of people and culture), Eva Kathambana (general counsel), Ann Mureithi (Senior Administrative Officer, DG’s office), Fred Gathogo (interim head of internal audit), George Oloo (Head of Administration & Deputy Director General’s Representative to Ethiopia).

Consent agenda items

Approval of the previous minutes:

Minutes of the 66th meeting of the ILRI Board of Trustees were approved 31 May 2025.

Intersessional approvals:

Intersessional no objections approval 28 May 2025

The Board approved the resolution concerning all actions necessary or advisable to effect the transfer of Four Land Reference Numbers to the International Livestock Research Institute.

Intersessional no objections approval 16 June 2025

The ILRI Board approved the following Risk and Oversight Plan material:

Risk management and internal controls documents

- i. CGIAR Integrated Partnership Risk Management & Internal Controls Framework
- ii. CGIAR Integrated Partnership Risk Management & Internal Controls Policy

The ILRI Board approved the CGIAR Integrated Partnership Risk Management and Internal Controls Framework and Policy, noting:

- The use of a common risk methodology is welcomed
- This will require a period of change and adjustment for ILRI
- It would also be welcome to give further consideration to ensure country- and region-specific information is strengthened and systematic in locations where centres are co-located

iii. **CGIAR Integrated Partnership: Risk Appetite**

ILRI Board, April 2025 (BOT66): ‘The Board recommended adoption of the proposed CGIAR risk appetite model, with recommendations regarding the timing and proposals required from management to address these changes to ILRI’s internal processes to be presented at the next meeting.’

External audit documents

- i. Financial Guidelines Series, No.3A: External Auditing Guidelines: For approval
- ii. Annex 1 – Auditor Engagement Letter Template (Annex to FG-3A): For approval

The ILRI Board approved Financial Guidelines Series, No 3A: External Auditing Guidelines and Annex 1: Auditor Engagement Letter Template.

Terms of reference for the integrated assurance functions

- i. TOR for the Integrated Partnership Internal Audit Function
- ii. TOR for the Integrated Partnership EBC Function
- iii. TOR for the Integrated Partnership Risk & Internal Controls Function

The ILRI Board approved TOR for the Integrated Partnership Internal Audit, EBC and Risk and Internal Controls Functions, noting:

- This more structured and formalized approach to the current Internal Audit Community of Practice is welcomed
- In the interest of costs and efficiencies, centres headquartered in one region should be encouraged to explore opportunities to have shared positions (such as for the continent of Africa) particularly for the EBC function

1. Opening and agenda

The Board chair welcomed all board members and management to the 67th meeting of the Board, noting this was his first meeting in the capacity of Board chair.

The agenda was reviewed and approved, and the chair highlighted the intersessional approvals.

The chair noted that not all members had completed the required declarations of interests which had been reviewed by the chair and DG who noted that there were no conflicts of concern. The chair thus invited members present to raise any potential conflict of interest in relation to the present meeting and there were none.

The chair noted that the Board had participated in a retreat on Sunday 23 November 2025, which had provided an opportunity for a wide-ranging discussion on Kapiti and on ILRI-CGIAR in Ethiopia. The Board noted the following recommendations.

Kapiti

The Board appreciated management's presentation of the Kapiti roadmap and the four pillars (research, ranching/commercial, hospitality, conservation).

The Board notes the excellent support from the government of Kenya, through PS Mueke, host country Board member and the anticipated completion of the legal process to fully transfer Kapiti to ILRI which is expected to be complete in the next six months.

ILRI-CGIAR in Ethiopia

The Board appreciated the engagement and exemplary example of coordinated and impactful CGIAR work through the ecosystem that ILRI has created in Ethiopia.

2. Director General's report

The Director General (DG) provided his report to the Board, highlighting that the past year had demanded considerable resilience and determination. He expressed appreciation for the present

handling of the Government of Ethiopia of the Marburg virus outbreak in the south of the country, and Board member Wondwossen Gebreyes' key role in this matter. The DG stressed that his report is presented on behalf of the whole organization and framed around the five critical success factors (CSFs) from ILRI's corporate strategy, together with CGIAR engagement and Kapiti matters.

An agile and effective ILRI

The DG highlighted ILRI's continued transformation journey, positioning the institute to deliver on its strategy, remain agile and resilient and address the current funding situation. Recent workforce adjustments, senior management changes and succession planning were emphasized.

The Board noted that while turnover and such staff changes can be disruptive, there are opportunities to bring in new perspectives. Succession planning and innovative sourcing of staff such as joint appointments were highlighted as important aspects to consider.

Research with the end in mind

ILRI's six programs and three regions are being strengthened, with new leadership positions, ongoing prioritization and integration through the implementation of hubs. The Livestock and Climate Solutions hub was highlighted as an example, noting that further examples will follow in the Science, Innovation and Partnership Committee (SIPC).

The Board appreciated ILRI's strategic positioning regarding its research portfolio which presents opportunities for donor engagement, including through the Livestock and Climate Solutions hub. While there is a lot of (global) focus on climate, ILRI continues to position its research more broadly, seeing climate often as an entry point. The Board was pleased to note the ongoing prioritization efforts, both within programs as well as 'right-sizing' the entire organizational support.

Champion the future of sustainable livestock

ILRI continues to raise the profile of sustainable livestock through global, regional and local engagements. The DG highlighted the recent dialogue emanating from the EAT Lancet report 2.0, a ministerial roundtable in Dakar as part of the African Food Systems Forum, NY Climate week, and support to CAADP, particularly the Kampala declaration. Plans for an ILRI-led seminal report will be presented during the SIPC.

Partnerships and alliances with purpose

Recent new strategic partnerships were highlighted, including the CEVA-ILRI animal health innovation hub, which was supported by the Board chair, and the ACIAR-University of Queensland-University of Melbourne strategic partnership. ILRI was a top awardee among over 400 submissions to receive a global award for its work on sustainable livestock from FAO.

The Board noted that while recent US funding challenges may have impacted engagement with US universities in particular, new opportunities could be explored, noting the State Department's recognition of the importance of work in Africa in the context of the *America First* strategy. In addition to ILRI's existing partnerships (eg Ohio SU, Iowa SU, UC Davis, etc) other US universities would be keen to explore partnerships. Working in such contexts would imply that ILRI's internal contracts and grants processes would need to be very nimble.

Grow resources

ILRI has signed USD84 million worth of new grants in 2025, with some notable significant investments from the Gates Foundation, ACIAR, Wellcome and Bezos Earth Fund. ILRI continues to explore new funding partnerships including with the Mastercard Foundation, Zayed Foundation.

It was noted that there could be future opportunities for strategic resource mobilization and management may call upon Board members in this regard.

CGIAR

ILRI continues to engage and support CGIAR at all levels of governance, management and operations. Recent discussions at the General Assembly of Centres (GAC) were highlighted, which may impact on ILRI's IPB Board members.

CGIAR funding continues to decline, with ILRI's W1/2 allocation for 2026 being just 17% of its total budget envelope. Overall, livestock continues to receive less funding than would be commensurate with its considerable development contributions. Nevertheless, ILRI continues to be a 'good CGIAR citizen' and to position its Kenya and Ethiopia campuses as CGIAR hubs.

The Board acknowledged the significant challenges across the funding environment, particularly for livestock in CGIAR. ILRI's focus on W3/bilateral resources is important at this juncture for sustainability. CGIAR will need to continue to prioritize as ILRI itself has done, including across operations, policies, governance, as well as research. ILRI's positioning with its campuses as CGIAR hubs is entirely appropriate and supported by the Board.

Kapiti

The DG appreciated the Board's engagement in the retreat that had allowed for deep and robust discussions regarding Kapiti as highlighted by the Board chair in his opening. He reiterated management's commitment to transform Kapiti through the four operational pillars (ILRI/CGIAR research and facilities; livestock forage/fodder production and commercialization; national wildlife conservancy; ecotourism/hospitality/community engagement).

The Board commended the DG for his leadership in these challenging times.

3. The Board in its capacity as the science, innovation and partnership committee (SIPC)

Chair: Maryam Muhammad; members: full Board.

3.1 Opening and introduction

The chair thanked the board for the opportunity to chair this committee which is the core of ILRI's business.

The agenda was approved.

3.2 Implementing Research, Innovation and Impact Strategy

Program, regional and unit reports

The committee had received reports on all programs and regions for review. In this committee meeting, one program (HEALTH) and one region (West and Central Africa) were presented in more detail. ILRI's Research, impact and innovation strategy responds to corporate strategy with its two objectives, along with the critical success factors. The research, partnerships and impact directorate leads the entire area, with five research programs, three regions, the communications, advocacy and knowledge team, digital and data, capacity building and the integration and delivery hubs (livestock and climate solutions, livestock and food systems transformation, livestock advocacy and investment, along with the CGIAR scaling hub). Program leaders and regional directors were introduced.

HEALTH program

The committee reviewed an overview of the HEALTH program. The program focuses on delivering under four themes and also houses four platforms: Clinical research facility, tick unit, genomics platform and TAHSSL (Transforming Animal Health Solutions and Services in Low- and middle-income countries).

These are unique and essential resources, although not fully funded which presents a challenge – and requires stronger business model. Examples of successful results were shared including Brucellosis in

Kenya (revised testing guidelines), AMR surveillance in Kenya (first ever integrated surveillance), and Rift Valley fever contingency planning in Kenya (revised contingency plan).

The HEALTH program is significantly impacted by the current funding challenges as well as major grants coming to an end and cancellation of US funds. New grants have come on stream but don't fully fill the gap. As with much of ILRI, there is quite heavy reliance on very few donors.

The program is undertaking a prioritization exercise as part of identifying and engaging with funders as well and will continue to refine the priorities emerging from this exercise. The priorities will promote stronger integration across programs, themes and platforms. New opportunities to improve platforms will also be explored, such as *in vitro* testing, exploring other vectors (beyond ticks), digital diagnostics, and integrated genomic surveillance (as one of three CDC centres of excellence in Africa). Making this work could require further investment.

The committee discussed a number of aspects of the HEALTH program report:

- Congratulations on the CDC role which presents a great opportunity that could be further explored in relation to capacity building and service provision across the continent.
- The underutilized facilities remain a challenge, while also offering opportunities which could be explored further with diverse partners, including the provision of clinical facilities for the private sector.
- Regarding the BSL3 lab, the committee stressed the importance of ensuring such facilities are established and utilized as a shared resource in relation to other partners and facilities in Kenya and beyond. Engagement with [CEPI](#) is particularly promising for pandemic preparedness.
- Proactive engagement with donors to jointly address challenges and thus co-create solutions is encouraged.
- The committee congratulated the team on the proactive approach to prioritization.

West and Central Africa

The context and background, challenges and opportunities in the region were highlighted. Highlights from the region including meat consumption and climate finance gaps, advancing livestock master plans especially a high-profile launch in Nigeria. Returns on investment in rangelands are indicated to be up to 35 to 1! Mainstreaming PPR thermotolerant vaccines, strengthening pastoral governance and climate information tools were also highlighted.

The region is very diverse and requires different priorities accordingly, such as interventions tailored to the Sahelian belt (climate resilient, risk financing) where there is increasing donor interest in resilience funding. The coastal and savanna areas where crop-livestock integration is a priority has opportunities for market driven sustainable intensification with improved value chains (including job creation). Across the whole region, One Health, inclusion and carbon smart livestock feature.

Key challenges include insecurity, feed costs, weak value chains and data gaps. Opportunities include rising demand with growing urban markets and new livestock corridors (eg Cote d'Ivoire, Central Africa), climate finance, along with expanding digital adoption and regional cooperation mechanisms.

Key actions for 2026 were highlighted, including a regional consultation, identification of priority themes through ILRI program engagement, confirming priority countries, driving resource mobilization and activating strategic partnerships.

During the ensuing discussion, the committee explored a number of dimensions with management:

- Opportunities to scale up PPR thermotolerant vaccine to other countries could be explored now that there is (through ILRI's work) capacity to produce in the national laboratory in Mali.

- The committee encouraged management to continue to advance plans for the region, including identification of priority countries, exploring joint planning and training (eg for RVF and CCHF), and cross-cutting themes such as community animal health workers. It was recognized that advancing such opportunities could require investment.
- The opportunity for the hubs, particularly the Livestock and Climate Solutions Hub, which was launched in the region, to source new resources, particularly climate finance, was appreciated.

The committee appreciated the overview and particularly the deep dives into the HEALTH program and the West and Central Africa region.

Progress towards 300M

The Board requested an update on the plans to track progress towards the 300M which was presented. The update was presented to the committee according to the Board's request:

- Aligning with CG results framework
- Strengthen institutional learning and accountability
- Clarify direct vs indirect beneficiaries
- Develop real time dashboards which will relate to the CGIAR results dashboard (underway) and ILRI's corporate dashboard.

The work since April 2025 has included developing an institutional theory of change, innovation mapping and planning a partnership network analysis. Setting institutional baselines will include both innovation baseline and partnership baseline. The dedicated MELIA unit has been established with the addition of foresight (MELIAF) and a lead is being recruited. Anticipated 2026 milestones were highlighted.

Management highlighted that what has been developed is a 'system' rather than a 'tool' and allows for tracking and monitoring progress, which could also be used in a resource mobilization context. In this regard, the importance of being able to assess 'contribution' rather than 'attribution' is being stressed. Risk dimensions are being addressed through the entry point of the assumptions in the Theory of Change.

The committee appreciated the progress made on the journey towards reaching the target of 300M lives improved, as well as the link and engagement with the CGIAR-wide dashboard

3.3 P25 ILRI engagement

Overview of International Livestock Research Institute (ILRI) engagement in CGIAR Portfolio 25

The committee was provided with an update on ILRI's engagement in P25 and given the Board's previous request, reviewed highlights for SAAF which is about 60% of ILRI's portfolio. The Portfolio comprises eight Science Programs (SPs), a Scaling for Impact Program, three Accelerators (Acs) and the Genebanks, ILRI participates to varying degrees in all programs and accelerators and has engaged fully. Climate Action, Better Diets and Nutrition, Multi-Functional Landscapes, Scaling for Impact are key among these. There has been a lot of emphasis on prioritization for 2026, under the leadership of the Chief Scientist and Global Science Team, which guided allocation of W1/2 funding.

Considerable time and effort from ILRI leadership and scientists have been invested in the current portfolio development processes throughout 2025.

Highlights: Sustainable Animal and Aquatic Foods (SAAF) Science Program

The committee reviewed an overview of the program focus and its six areas of work. Five centres, including ILRI participate.

- **Budget:** The SAAF program budget was confirmed in June 2025 as USD19.809 million. Of this the ILRI 2025 budget was USD11.760 million, representing 59.4% of the total.
- **Inception phase:** SAAF completed all inception tasks as required by the systems office, with the inception report submitted in May 2025. Reviewer feedback was positive overall, with some feedback/suggestions received which were subsequently addressed.
- **2026 budget and planning:** Following the W1/2 prioritization/allocation process, the SAAF 2026 allocation was determined as USD11.885 million – a 40% reduction from the 2025 budget. Of this the ILRI allocation is expected to be around USD5.0 million. This has necessitated reprioritization and ILRI will now focus on the following country work:
 - o West Africa: Mali small ruminants;
 - o East and central Africa: Kenya dairy cattle and one-health; Tanzania chicken; Uganda pigs;
 - o South east Asia: Vietnam beef cattle and pigs, one-health
 - o South Asia: Nepal dairy buffalo and cattle

The committee noted the reduced W2 and overall funding to SAAF, to ILRI and to livestock – issues that have remained a challenge over some time and have been exacerbated during the recent prioritization processes. Management noted that while these processes and the reduced overall funding for CGIAR result in some tensions, within the science teams, there is a recognition that it is incumbent on all to ‘grow the pie’. The committee highlighted the opportunities to use impact stories as part of raising the profile and resources.

As a specific example of work within SAAF, management highlighted One Health work in Vietnam, where there is focus on continuity from work under the CGIAR Initiatives, including upgrading lab facilities (with national partners), focus on food safety. The new innovation in SAAF relates to operationalizing One Health work, and delivery in pastoral areas.

The committee appreciated ILRI’s engagement across CG Portfolio 25 and highlighted the tensions and resulting imbalances in fund allocation arising out of the prioritization processes. **It recommends deeper conversations on these matters at CG level.**

3.4 Update on plans for high level event engagement

At the 66th meeting of the Board of Trustees, the Board requested management to advance plans for ILRI to play a lead role to develop a synthesis and high-profile event relating the present livestock evidence and information in 2026, 20 years after Livestock’s Long Shadow. Developing the report would include consultations and engagement with policy makers, as well as strategies to prepare for mis- and dis-information. An overview of the emerging plan for a high-profile report and event during 2026, as the first of a series of seminal reports under ILRI’s leadership was presented, summarizing the context, plans and means of developing the report during 2026 with a proposed launch in late October (probably at WFP).

The committee welcomed the initiative and agreed that this is exactly the kind of leadership role that ILRI should be playing and that it presents a good opportunity for raising the profile of livestock and of ILRI as well as establishing the institute’s role as a thought leader. The committee encouraged management to also ensure the report generates excitement and anticipation, and includes a solution focused and forward-looking dimension.

At the same time, the committee highlighted a number of unintended consequences and risks and encouraged management to undertake a careful risk assessment, perhaps using a SWOT framework to before embarking on the initiative. Members also suggested some mitigation options.

In summary, the committee appreciated the concept on plans for high level event engagement and acknowledged the opportunity for ILRI to take a leadership role in this space.

3.5 Program related risks

The committee reviewed the program risk matrix.

The Board approved the risk matrix, noting those risks that had been de-escalated because of mitigation actions.

3.6 Any other business

The committee explored briefly opportunities for increasing funding through bilateral resources, especially outside of ‘normal mechanisms’. Management confirmed that such opportunities are indeed being explored, including through CGIAR’s resource mobilization team. It was further stressed that the ongoing prioritization within and across ILRI’s science and regional teams needs to inform targeted bilateral resource mobilization.

In closing the meeting, the chair thanked the DG and management for the reports and all Board members for their contributions.

The report and recommendations of the SIPC were approved by the Board.

4. The Board in its capacity as the audit, finance and risk committee (AFRC)

Chair: Li Lin Foo; members: full Board

4.1 Opening and introduction

The chair welcomed members and recognized the full agenda and the opportunity for the committee to explore how to best ILRI can navigate the present financial challenges.

The agenda was reviewed and approved.

4.2 Review of 2025 update and forecast

ILRI’s 2025 budget, approved by the Board on 15 April 2025 was USD90 million. This was later revised in July 2025 to USD94 million which incorporated new information from the final approved decision letter on pooled funding allocations. The budget consists of USD25.8 million, USD11.2 million, USD45.5 million and USD11.4 million for pooled funding, Window 3, bilateral and other revenue respectively.

ILRI closed the period ending September 2025 with revenue of USD59.5 million and expenditure of USD56.4 million.

The full-year revenue for 2025 is projected at USD84.5 million, with expenditures estimated at USD81.7 million, resulting in a forecasted surplus of USD2.8 million, driven mainly by investment income and hosting services. The projected year-end burn rate is 90%. As the fiscal year concludes, management will continue to monitor implementation closely to ensure delivery against the 2025 forecast.

In addition to the full ILRI forecast, a trend analysis for Kapiti from 2020 to 2025 was reviewed along with donor receivables, payables and cash balance.

The committee invited further clarification from management on the plans for Kapiti, addressing unfunded staff costs and high donor receivables. Management emphasized that Kapiti (see Agenda 1) is in transition but on track, regarding its management, organization and business plans. Donor

receivables are closely monitored, and closed grants fully provisioned after two years, as per policy, although there can be challenges among CGIAR centres.

In conclusion, the committee:

- Stressed the importance of management addressing the plans for Kapiti with urgency, given the continued deficit.
- Noted high donor receivables, and recommended particularly among CGIAR centres, this matter should be raised at system level.
- Noted that ‘unfunded staff’ costs have risen and this results from multiple sources. The committee appreciated some arises from management decisions to invest in ILRI’s strategy while improving efficiencies, supporting new programs and regions through the SRF, among others.

4.3 Update on progress on external audit recommendations

The committee reviewed an update on addressing the 2024 external audit recommendations. The committee appreciated the excellent progress on addressing recommendations. Four project audits had been conducted in 2025 to date. Management confirmed there were no material findings for these or from those in previous years.

A summary of the 2025 external audit plan was presented, which attracts a total fee of USD60,200 (USD51,000 for ILRI and USD9,200 for Kapiti), exclusive of VAT and disbursements.

The Board approved of the 2025 external audit plan, and fee of USD60,200

4.4 2026 proposed operating and CAPEX budgets

Total income for 2026 is projected at USD83.7 million, against planned expenditure of USD85.3 million, resulting in a projected deficit of USD1.6 million. The shortfall is expected to be reduced or offset by newly submitted proposals, savings from operational activities and carryover W1/2. Management noted that the CGIAR financial environment has been exceptionally challenging including a 40% reduction in pooled funding to ILRI. Such continued uncertainty surrounding pooled funding presents an increasing risk to ILRI (and CGIAR) financial sustainability. Despite the uncertainty, management continues to strengthen and reposition ILRI’s research capacity by investing in new roles, including regional directors, program leaders, scientific positions, and other critical posts.

Preliminary CAPEX request for 2026 was estimated at USD3.7 million and is under ILT review for approval limited to the level of 2026 depreciation and up to a maximum of USD2 million.

With regard to the underutilized facilities, management stressed that there is considerable emphasis on utilization, including through new opportunities such as the ILRI-CEVA partnership. It is also recognized that ILRI’s facilities should be considered in relation to the whole ecosystem of bioscience facilities in Kenya and beyond.

For ILRI’s 2026 operating budget, the Board approved a total income of USD83.686 million and total expenditure of USD85.306 million, resulting in an estimated deficit of USD 1.620 million. It is noted that given the current financial uncertainty, management will provide an updated 2026 forecast to the Board in Q1.

4.5 Investment report and policies

Investment report

The committee reviewed the investment report which provided a comprehensive breakdown of cash

holdings, categorized into three primary areas: investment instruments, financial institutions, and geographical distribution.

The Board confirmed the investment report and that investments were fully implemented within policy.

Investment policy

Congruent with its policy, the Board is required to review and approve ILRI's investment policy. Management presented the investment policy, incorporating minor changes to position terminology which following Board discussion, will be presented in final form for intersessional virtual approval.

Bank operating mandate

The Board resolution on operations of the institute's bank accounts was last updated in 2020; hence management presented a revised mandate which following Board discussion, will be presented in final form for intersessional virtual approval.

4.6 Internal audit activities report

Statement of independence and status of internal controls.

The interim head of internal audit confirmed that there were no conditions that represent material deficiencies in internal controls to the institute system from a financial and operational standpoint. In addition, while management has the ultimate responsibility for establishing internal controls to manage risks no circumstances were identified in which management's decisions resulted in the acceptance of unreasonable levels of risk.

Report on activities for the period April to October 2025

Three audits have been completed, and summaries were presented (Ethics and business conduct framework, Disposal of experimental stock and Special Audit of drivers' fieldwork travel expenses). Two audits are in progress (Management of Hosting arrangements at ILRI offices and ICT governance review) along with various internal audit attendances. One research project, along with a cross-centre audit of Risk Management Entity Controls are in the planning phase.

Implementation of previous internal audit recommendations

The implementation status of six previous internal audits was reviewed, noting the plans and timeframes for management actions.

ILRI's internal audit charter was fully updated to align with the institute of internal auditors (IIA) 2024 standards and was approved by the board in its May 2024 meeting. Following the appointment of the CGIAR internal audit executive, plans are underway for alignment of all System Organization and centre charters.

The interim head of internal audit confirmed that there was no material risk in the findings, and that most related to policies concerning ICT, procurement, etc. Management noted that in relation to the CGIAR Internal Rules Framework (IRF) there are plans to review and align ILRI's framework and policies (ref Agenda 5.6). Management also confirmed that some of the delays in partner reporting will be addressed when the institute's ERP is fully migrated to a cloud-based system during 2026.

Internal audit plan for 2026

Plans for internal audit actions in 2026 were presented, including

The plans are based on the CGIAR-wide objective: *A risk-based audit plan that aligns Internal Audit (IA) assurance and advisory activities with key priorities and risks of CGIAR Centers and the Integrated*

Partnership. Focusing audit efforts on high-risk areas ensures that limited resources are used effectively to address critical vulnerabilities.

The Board approved the internal audit plan for 2026, noting the internal audit unit budget for 2026 is USD506,000. The interim head of internal audit should articulate the elements of the plan in relation to the available resources.

4.7 Review of risks

Management has conducted an extensive risk assessment from ‘bottom up’, noting risk posture remains stable although there are external influences, particularly around funding. An ongoing process of quarterly review at program and unit level is being implemented. ILRI is also working closely with the CGIAR risk team to implement the new policies at ILRI which will be presented to the Board in Q2 of 2026.

The committee reviewed eight finance risks and mitigations in the ‘high’ category, noting one risk had increased from 12 to 16 (Investment/Exchange rates).

The Board approved of the finance risk matrix.

4.8 Any other business

Draft AFRC work plan for 2026

The committee reviewed the 2025 AFRC workplan and noted that the Q3 virtual meeting did not take place, but other plans had been implemented or were included in the present meeting.

The workplan for 2026 was reviewed, three meetings are proposed for 2026, two in person, coincident with the Board meetings (Q2, Q4), and one virtual (Q3). It was noted that the AFRC chair and IPB-AFRC member have frequent engagement with ILRI head of internal audit.

The Board approved the AFRC 2026 workplan.

Integrated Partnership Risk and Oversight Plan (IP-ROP) – implementation at ILRI

The committee reviewed an update on Risk & Oversight Plan implementation in particular, the risk and internal controls framework. Congruent with the Board’s recommendation at the 66th meeting, ILRI has also adopted the CGIAR Common Risk Appetite Model and is working towards a tailored ILRI Risk Appetite Statement based on the CGIAR model, as well as developing initial risk tolerance thresholds which will be embedded into management dashboards and risk registers.

Likewise, ILRI is working towards aligning its internal processes with the CGIAR Risk & Internal Controls Policy. Included here are internal roles, responsibilities, escalation protocols, and reporting structures, with clear linkages to Internal Audit, Compliance, Ethics & Business Conduct, and the AFRC.

To support operationalization, ILRI will develop guidelines, templates, and procedures consistent with the CGIAR system-wide guidance. This includes updated risk registers, mitigation tracking tools, reporting templates, and assessment procedures for institutional, programmatic, and country-level risks. Training of risk owners and department heads will also be undertaken. It is anticipated that this will strengthen consistent oversight by ILRI’s AFRC, DG, and management.

The committee appreciated ILRI’s engagement with the IP-ROP and looks forward to an update on progress in Q2 of 2026. The plans for training were particularly appreciated.

Legal and tax compliance

Management provided the committee with the requisite overview of legal and tax compliance updates. Legal matters noted included an update on the transfer of Kapiti to ILRI, three pending court cases and four closed cases.

Ethics and business conduct update

The committee reviewed an update of ethics and business conduct at ILRI. All Centers are expected to establish an EBC function, either independently or through shared arrangements. At ILRI, this function will report functionally to the Audit, Finance and Risk Committee (AFRC) of the Board and to the CGIAR Ethics and Business Conduct Executive, and administratively to the Director General. ILRI is committed to aligning with CGIAR standards and strengthening institutional ethics and accountability

Escalation framework

The committee reviewed the final version of the CGIAR Ethics & Business Conduct Escalation Framework for approval. The IPB-AFRC and AOC have reviewed the document and will recommend to the IPB and SC respectively in their upcoming meetings that they approve the document. A copy of their joint recommendation was also reviewed. The Legal Functional Area Committee is being asked to take forward development of the required data sharing arrangements referred to in the document in the early part of 2026.

The Board approved the final version of the CGIAR Ethics & Business Conduct Escalation Framework (dated 30 October 2025). In doing so, the Board should highlight the communique from IPB-AFRC and AOC (dated 20 November 2025) and the agenda items highlighted for revision in early 2026, which it considers essential to address.

The committee held a closed session with head of internal audit

4.9 Crowe report

The committee reviewed a presentation from Crowe Erastus (the Crowe review since the Board briefing on 17 October 2025).

The committee discussed the report with management, and requested final information before the end of 2025.

The report and recommendations of the AFRC were approved by the Board.

5. Other matters

Board succession planning

The Board is responsible to ensure it has a robust and diverse membership, covering all requisite competencies. The Board reviewed tenures and competencies to ensure no gaps in the coming year. Further, deliberations are underway to amend the IPB as described in the GAC (General Assembly of Centres) communique.

The Board reviewed actions **contingent** on the changes to the IPB proposed in the GAC communique being endorsed by the System Council at its mid-December meeting:

- amendments to the ILRI Constitution and Board Rules of Procedure
- proposals for Board member appointments

Given that the changes proposed are still under review and discussion by the IPB and the System Council, the Board:

- **Endorsed the GAC communique**

- **Noted that when changes to the IPB advance, the ILRI Constitution and Board Rules of Procedure would need to be amended accordingly**
ILR Board memberships.

CGIAR Internal Rules Framework and proposed amendments to the CGIAR System Framework and Charter

The Board were provided with materials and background for CGIAR materials requiring centre Board decisions. **The Board approved:**

1. **The CGIAR Internal Rules Framework (version of 03 November 2025)**
2. **Final amendments proposed to**
 - a. **CGIAR Framework (version of 03 November 2025)**
 - b. **CGIAR Charter (version of 03 November 2025)**

The Board noted that the ILRI Board Chair (or their delegate) is requested to cast their Center's vote on the proposed amendments to the Framework and Charter by 17 December 2025 and the **Board agreed the Chair should vote accordingly.**

GAC communique

The Board is reviewed the communique of the General Assembly of Centres concerning the Integrated Partnership Board dated 10 November 2025. It noted that should the proposed changes to the IPB be implemented there will be implications for the ILRI Constitution and Board Rules of Procedure as well as ILRI Board members, as noted in above.

The ILRI Board endorsed the communique of the General Assembly of Centres dated 10 November 2025 concerning the Integrated Partnership Board.

The Board held two closed sessions, one with and one without the DG.