

Implementation of the Integrated Partnership Risk & Oversight Plan

Status Report to the 23rd System Council Meeting

Issued: 4 December 2025

Purpose:

This status report on the implementation of the Integrated Partnership Risk & Oversight Plan (ROP) is provided in accordance with the System Council's request at its meeting in June 2025 in Penang (SC22-AP3) *"The System Council requested that a written interim status report on implementation of the Risk and Oversight Plan be provided in Q1 and Q3 each year by the integrated assurance functions, to supplement the reporting by the IPB at each ordinary System Council meeting.".."*

A report was issued to the System Council meeting in May 2025.

This report continues the format of previous interim updates, indicating the status, process and next steps for key deliverables, grouped by each assurance area. It also indicates the status of approvals for each item by each Center Board, Integrated Partnership Board (IPB) and the System Council.

Overall messages:

Risk & Internal Controls Function

The Risk & Internal Controls Function is being established as per the approved Terms of Reference, with the Executive now appointed. The priority for the function is to set a strategy and roadmap to deliver on the Risk & Oversight Plan. Current work underway includes Centers adapting the global Risk Appetite model to establish Center-level risk appetite and tolerance levels, a workgroup developing the risk and internal controls assessment process and guidance, and the establishment of an annual risk assessment plan to support consistent oversight and monitoring. The function, comprising the Leads from all Centers and the Executive, meets monthly to track progress against key deliverables.

Internal Audit Function

The Internal Audit Function has been established as per the approved Terms of Reference with the Integrated Partnership Internal Audit (IP IA) Executive appointed as of 1 October 2025. The main priority for the function is to develop an internal audit strategy and a risk-based audit plan for the CGIAR Centers and Integrated Partnership. This strategy will guide activities that support the Internal Audit Function's mandate in areas such as methodology development, quality assurance and improvement, operating model enhancement, digitalization, and people strategy.

The foundation of the risk-based audit plan will be the CGIAR Center's Risk-based audit plans, complemented by cross-CGIAR engagement related to specific partnership risks. In addition, the Internal Audit Function has initiated collaboration with the Risk & Internal Control Function to establish criteria for evaluating governance, risk, and control, and is seeking a digital solution to support the risk and assurance system with the aim of providing combined assurance.

Ethics and Business Conduct Function

The recruitment for the Integrated Partnership Ethics & Business Conduct (EBC) Executive is ongoing.

In August 2025, an interview panel comprising the EMD, member of the AFRC, Center representation and People & Culture, selected a final candidate. The candidate subsequently interviewed with the Chair of the AFRC and met a subcommittee of the AOC and was endorsed. An offer was extended, accepted and signed a contract. Due to personal reasons, the selected candidate unfortunately decided to decline the offer in late September.

A new recruitment process was immediately launched with the executive search firm SRI Executive. The interview panel will meet recommended candidates during the first week of December and move quickly to decision.

In the meantime, an interim solution has been considered in consultation with the interview panel and the Chair of the AFRC, without conclusion thus far.

One outstanding policy deliverable – the Ethics & Business Conduct Escalation Framework – has now been finalized and endorsed by the GLT on 30 October 2025 and submitted for approvals. The IPB-AFRC and AOC issued a joint recommendation on the Escalation Framework, and the IPB concurred with the document at its 21 November meeting and recommended it for submission to the System Council for approval at SC23. Approvals by Center AFRCs and Boards are in process at the date of issue of this document, targeted to be completed by end-2025 at the latest.

Status of key deliverables by assurance area – 1 December 2025

Details of deliverables extracted from the Analytical Framework (part of the approved ROP) – focusing on those due in 2025

Assurance area	Deliverable	Status	Next steps	Approver(s)	Timing of approval(s)
Risk & Internal Controls (IC)	TOR for the Function	Approved	Currently being implemented	n/a	Completed
Risk & Internal Controls	Recruitment of the Risk & Internal Controls Executive	Completed	n/a	n/a	n/a
Risk & Internal Controls	<ul style="list-style-type: none"> • Risk Management & IC Framework • Risk Management & IC Policy • Risk Appetite Statement/Model 	<p>Approved</p> <p>Approved by the IPB on the recommendation of the IPB-AFRC and by Center Boards</p>	<ul style="list-style-type: none"> • Risk & IC framework – being adopted by Centers with local adjustments • Risk & IC policy – Center’s Risk & IC policy being aligned with global policy • Risk appetite statement/model – common model being adopted by Centers aligned to that of the Partnership 	<p>Center’s Risk Management & IC Framework – by Center Boards</p> <p>Center’s Risk Management & IC Policy – by Center Boards</p> <p>Center’s Risk Appetite Statement/Model – by Center Boards</p>	Q4 2025 meetings (November/December)

Assurance area	Deliverable	Status	Next steps	Approver(s)	Timing of approval(s)
External Audit	Revised FG-3 (financial guideline 3) on external audits	APPROVED		Center Boards and IPB through their AFRCs	Q2 2025 meetings (May/June)
External Audit	Template letter of engagement for auditors	APPROVED		Center Boards and IPB through their AFRCs	Q2 2025 meetings (May/June)

Assurance area	Deliverable	Status	Next steps	Approver(s)	Timing of approval(s)
Internal Audit	TOR for the Function	APPROVED		Center Boards and IPB through their AFRCs	Completed
Internal Audit	Recruitment of the Internal Audit Executive	Completed			Completed

Assurance area	Deliverable	Status	Next steps	Approver(s)	Timing of approval(s)
Ethics & Business Conduct	TOR for the Function	APPROVED		Center Boards and IPB through their AFRCs	Q2 2025 meetings (May/June)
Ethics & Business Conduct	Recruitment of the EBC Executive	HIRING PROCESS UNDERWAY Application deadlines are closed; search firm retained and interviewing candidate	Interviews with panel are scheduled early December.	IPB-AFRC, on the recommendation of the hiring panel	End-Q4 2025

Assurance area	Deliverable	Status	Next steps	Approver(s)	Timing of approval(s)
Ethics & Business Conduct	Revisions to 4 key Ethics Policies	APPROVED	To take effect on approval of the Escalation Framework (see below)	Center Boards; IPB; System Council	Q2 2025 meetings (May/June)
Ethics & Business Conduct	Escalation Framework	ENDORSED BY MANAGEMENT, SUBMITTED FOR APPROVALS IPB concurred during its 21 November meeting, submitted to SC23 for approval with joint recommendation from the IPB-AFRC and AOC. Center Board approvals in progress.	Center Board approvals SC approval	Center Boards; IPB; System Council	Q4 2025

Summary of approvals of Risk & Oversight Plan deliverables (updated 4 December 2025)

	TOR - Risk & Internal Controls Function	Risk Management & IC Framework	Risk Management & IC Policy	Risk Appetite Statement/ Model	Revised FG-3 (external audit guidelines)	Template Letter of Engagement for auditors	TOR – Internal Audit Function	TOR – EBC Function	4 Ethics Policies
System Council	N/A – approval by IPB/Centers	Approved	N/A – approval by IPB/Centers	Approved	N/A – approval by IPB/Centers	N/A – approval by IPB/Centers	N/A – approval by IPB/Centers	N/A – approval by IPB/Centers	Approved subject to Escalation Framework
IPB-AFRC	Recommended	Recommended	Recommended	Recommended	Endorsed	Approved	Recommended	Recommended	Recommended
IPB	Concurred	Concurred	Approved	Concurred	Approval authority with IPB-AFRC	Approval authority with IPB-AFRC	Approved	Approved	Concurred
AfricaRice	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved
Alliance	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved
CIMMYT	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved
CIP	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved
ICARDA	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved
ICRISAT	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved
IFPRI	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved
IITA	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved
ILRI	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved
IRRI	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved
IWMI	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved
WorldFish	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved	Approved