



IRMG
Internal Risk
Management Group

The Internal Risk Management Group

Post Training Evaluation Report for Internal
Risk Management Phase 2 - Follow-up
Training on Fraud and Corruption



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Dear Sir

**POST TRAINING EVALUATION REPORT FOR INTERNAL RISK MANAGEMENT PHASE 2
FOLLOW-UP TRAINING ON FRAUD AND CORRUPTION**

The enclosed, is a post training report for Internal Risk Management Phase 2 - follow up training on Fraud and Corruption for the Internal Risk Management Group (“IRMG”) carried out on the dates below:

- 25th – 28th October 2021; at Fairway Hotel, Kampala;
- 1st – 5th November 2021; at White Castle Hotel, Arua; and
- 8th – 12th November 2021; at Leslona Hotel, Moroto.

The information contained in this report has been primarily based on the observations and feedback from the training participants that we analyzed and drew conclusions from.

We have taken necessary steps to ensure the information was accurate and complete. We also, took all reasonable caution to exclude all such information that could not be corroborated with any other available information or facts.

We have included conclusions and recommendations drawn from the participants’ feedback, observations, and our own deductions for your consideration.

We wish to place on record our appreciation of the assistance we received from the IRMG management during the engagement.

Sincerely,

Moses J. Ssebugwawo
DIRECTOR

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List of Acronyms

Throughout this report unless otherwise stated, the abbreviations in the first column have the meanings stated opposite them in the second column. These descriptions and explanations, however, serve to clarify this report and are not intended to be authoritative.

| | |
|--------|-----------------------------------------------|
| AML/TF | Anti-Money Laundering and Terrorist Financing |
| IP | Implementing Partners |
| INGO | International Non-Governmental Organization |
| IRMG | Internal Risk Management Group |
| IT | Information Technology |
| NGO | Non-Governmental Organization |
| SIDA | Swedish International Development Agency |
| ToR | Terms of Reference |

Acknowledgements

ABS Consulting Group Limited is grateful to the persons who directly and/or indirectly contributed to the success of the Internal Risk Management Training which was conducted between the 25th of October and 12th of November 2021 in Kampala, Arua and Moroto.

Special appreciation goes to the IRMG funders particularly Swedish International Development Agency (“SIDA”) who have supported financially and morally the activities of the Internal Risk Management Group.

We wish to thank the Steering Committee members for the visionary leadership and strategic guidance provided to the IRMG. This has not only provided a strong foundation for the survival of IRMG but also its effective functionality. Mercy Corps, the IRMG grant holder and the supervisor of this assignment through the secretariat deserves a special mention for the commitment towards availing resources for the smooth execution of the assignment.

This post training report is an output from the phase 2 training activity that was carried out in Kampala, Arua and Moroto from 25th of October to 12th of November 2021. The training aimed at raising awareness and building the capacity of the IRMG member organizations with technical skills on internal risk management.

A special thanks to the IRMG Project team led by the Project Manager, Henry Owora, the Project Assistant, Esther Nyadoi, and the Risk Management Consultant, Nils Taxell for the technical and administrative support rendered during the training exercise as well as supporting with proof-reading and typo-editing training material and the ensuing reports.

We would like to thank the ABS Consulting team of consultants who selflessly shared their wealth of knowledge and experience on risk management. Their participatory training approaches coupled with a rich understanding of the most current and best practices on Internal Risk Management profoundly left a big impact on the capacities of the participants.

It would be professional dishonest if we do not thank the participants who, despite their busy schedules sacrificed their precious time to come and attend the training. Besides, the experiences they shared greatly enriched the training in a manner that cannot be fathomed.

1. Executive Summary



1.1 Introduction

ABS Consulting Group was contracted by Mercy Corps; the IRMG Grant Holder to facilitate a follow-up training on Fraud and Corruption for the IRMG member organisations.

The training was conducted between 25th October and 12th November, 2021 for Kampala, Arua and Moroto on the dates and venues indicated here below;

- 25th – 28th October 2021; at Fairway Hotel, Kampala
- 1st – 5th November 2021; at White Castle Hotel, Arua
- 8th – 12th November 2021; at Leslona Hotel, Moroto

Being a follow-up activity, the training was designed to build on what had already been learned to deepen understanding of various internal risk management topics from the previous training exercises.

Although the development of an on-line portal, from where the training materials can be accessed by member organisations was initially part of the assignment, it was later dropped at inception stage due to the short time available to accomplish the assignment.

1.2 The Post Training Report

This post training evaluation report provides a detailed account of the training with particular focus on assessing the extent to which the training objective was achieved.

Structured in four sections, the report highlights the training background which formed the basis of the training objectives, methodology as well as general organisation in section one. Sections two and three present the summary of the training content and post training evaluation results respectively which form the basis of the conclusions, key observations and recommendations contained in the last sections.

1.3 Training methodology

In tandem with the objectives, the training was highly participatory designed to give participants hands-on experience in the application of various risk management tools. However, the first sessions were devoted to conceptual issues to help those participants that may not have attended any risk management training before.

The training content was delivered through facilitator-led presentations and group work that were finalized with participant-led presentations.

1.4 Key achievements

Overall, the follow-up training on fraud and corruption training was fairly attended and well received by participants who rated the experience as either good or excellent. The training attracted up to 60 trainees that is 28 in Kampala, 23 in Arua and 9 in Moroto.

The majority of participants rated various aspects of the training highly with 90% expressing that their expectation were met and were thus highly satisfied with the training. The training content was considered by the majority (92.9%) to be of maximum interest, understandable (79.3%), useful (86.7%) and the presentation quality considered by 60% and 40% to have been good and excellent respectively.

The quality of the trainers and training facilities (training venue and meals) was equally scored highly with the majority (73.3%) rating them as good and excellent while the quality of facilitators was considered excellent and very good by 70% and 30% respectively.

The evaluation process, which looked at participant's reaction, participant learning, knowledge transfer and organizational impact, identified several improvements needed to better achieve similar training objectives in future training activities.

1.5 Recommendations

- a. *Development of a tiered curriculum for various levels.* These levels could be for example, introductory, intermediate, and advance course/training. However, these would be

best executed under a framework contract. There was general feedback particularly, for the participants that had attended the majority of the previous trainings by IRMG that the training content was changed significantly from the previous trainings.

- b. *There is need for specialized trainings for some specific people.* For example, fraud investigations could be organized for a selected group of people.
- c. *There is need to carry out baseline surveys or checks for various NGOs* including say fraud health checks, tax health checks, risk management maturity assessments to categorize members organizations. These can be done and published annually to allow for other member organizations access as well as donors. This will create a certain level of transparency.
- d. *There is need to put in place shared services to provide risk advice on common themes impacting member groups.* For example, a review or an audit of Beyonic third party arrangements with the member NGOs to ensure the member organizations get the right level of services.
- e. *IRMG should conduct classification of its member organizations according to their risk maturity to design and implement targeted interventions* for strengthening the risk management capacity of such members.
- f. *IRMG and individual organizations should consider cascading down the fraud and corruption training to a spectrum of NGO's internal stakeholders* such as the board members and other staff members.
- g. *There is still need for extended training on*
 - Culture, Ethics and tone at the top particularly for the Local NGOs and Implementing Partners (IPs) for International NGOs (INGOs);
 - Understanding of Third-Party Risk Management; and
 - Anti-Money Laundering and Terrorist Financing (AML/TF)
- h. *Further training is needed in developing Risk Management Frameworks including risk management structures, policies, tools and reports.* This is because this training being attended by those who had not attended any risk management training before, could not achieve much in terms of helping such participants to acquire the requisite skills in applying the tools.

1.6 Conclusion

From the feedback received, the training content was relevant and understandable by most of the participants who at the same time recognized and appreciated its usefulness and appropriate delivery approaches. To this extent, majority of the participants expressed high levels of satisfaction stressing that their expectations were mostly met.

Despite the registered successes of the training, we have made some recommendations that IRMG might need to put into consideration while organizing similar trainings in future.



Participants working through several group activities during training in Kampala

2. Introduction



The need to strengthen the ability of aid sector in Uganda to deliver accountable and high impact programs while curtailing fraud, corruption, safeguarding lapses and code of conduct breaches, including sexual exploitation and abuse among NGOs in Uganda provided the rationale for the formation of IRMG. Since its inception, the group has prioritized capacity strengthening of its members in aspects of internal risk management with a particular focus on fraud and safeguarding. As such, the IRMG secretariat in tandem with the IRMG project aspirations and with funding from SIDA has periodically organized trainings for her members aimed at strengthening their capacity in internal risk management.

Structured in four sections, this report provides a detailed account of the risk management training that was conducted between the 25thOctober and 12thNovember, 2021 at three sites of Kampala, Arua and Moroto.

The training was facilitated by a team of consultants from ABS Consulting Group Limited; a firm that was competitively procured to undertake the assignment whose organization, focus and participants' feedback are discussed in sections 3, and 4 of this report respectively. This forms the basis of the key observations, recommendations, and conclusions, presented in the last sections of the report.

2.1 Background to the training

In pursuit of its goal¹ and specific objective², IRMG has prioritized capacity strengthening of its members in area of internal risk management. The secretariat organized two trainings in 2020 and 2021 which served as introduction to internal risk management.

¹Increase the safety of NGO program beneficiaries and improve the overall impact, accountability, and effectiveness of NGO programs in Uganda.

²To mitigate the risks of fraud, corruption and sexual harassment, exploitation and abuse or breaches of organizational codes of conduct by INGO staff and partners including local partner organizations, sub awardees, vendors, contractors, and volunteers.

Whilst these trainings provided the foundation for strengthening internal risk management frameworks of member organizations, building capacity of the member organizations to adopt, customize and apply best practices and tools in internal management remained apparent. This was derived from the feedback of the first and second trainings and therefore formed the central focus of this training whose specific objectives were;

2.2 Training Objectives

The main objective of the training was to build on what had already been learned to deepen understanding on various internal risk management topics from the previous training exercises. Thus, major task was to develop and deliver follow-up modules within the area of internal risk based on the feedback and suggested topics from the phase 2 training - fraud and corruption. These modules are further intended to be made to all members, to access at any time. More specifically however, the assignment entailed.

- a. Designing training modules that would take between 2-3 hours for each topic, with input from the internal risks' consultant on content and approach.
- b. Designing training materials, that could be shared online, related to the module.
- c. Designing pre and post training assessments to gauge the effectiveness of the module; and
- d. Creating the online modules to then be hosted on the IRMG hub/platform and shared with IRMG members

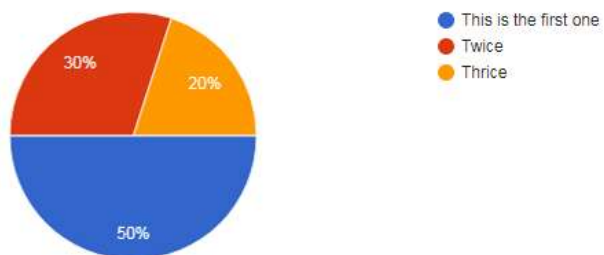
Subsequent to the training objectives and tasks that required to be performed, the execution of the assignment was based on highly participatory approaches while adhering to best quality control and assurance practices as detailed hereunder.

2.3 Organization of the training and attendance

The contracting of ABS Consult to provide the training services followed the procurement procedures of Mercy Corps; the IRMG grant holder and supervisor of the assignment. Due diligence was conducted by the client (Mercy Corps) prior to contract signing as one of the strategies of mitigating performance related risks.

Upon contract signing, a virtual inception meeting was held on 19th October 2021 between the consulting team, IRMG project team as well as the IRMG risk consultant Mr. Nils Taxell. This was intended and helped to build consensus on the implementation procedure of the assignment. The consultant proceeded to prepare training materials which were reviewed and approved by the IRGM team the actual training.

The training was conducted at two site; Kampala, Arua and Moroto and it attracted a total of 60 participants (see attendance sheets attached).



Whereas in the two upcountry sites, the training lasted for five days, in Kampala, it was for four days (Monday – Thursday).

The Kampala training was held at Fairway hotel from the 25th – 28th November 2020 while in Arua and Moroto, it was held at White Castle and Leslona from 1st -

5th and 8th – 12th November, 2021 respectively.

Attendance considerably varied across the training sites with Kampala registering the highest number (28) compared to Arua (23) and Moroto (09). Although this was a follow-up training, ideally targeting those who had attended the previous risk management trainings, 50% of the participants indicated to have never attended any risk management training before.

This is partly attributed to various member organizations’ policies of giving training opportunities to different staff members. As such, many member organizations seconded those staff members who had never received risk management training before. This notwithstanding, the training had a balanced focus on both knowledge and skills impartation. To this extent, the training benefited both those who were attending for the first time and those who had had previous trainings on risk management.

Being a follow-up training, emphasis was placed on imparting skills in the application of risk management tools and as such, the training was unlike the previous ones highly participatory with group discussions and participant-led presentations. However, for purposes of assisting the participants who had not attended the previous risk management trainings, facilitator-led presentations were made in the first two days of the training while the last two/three days (for Kampala and upcountry sites respectively) were dominated by group work and participant-led presentations.



Participants in Kampala and Arua during group work and participant-led presentations

2.4 The adopted training implementation plan.

The overall training adopted a phased approach with specific tasks and activities at each of the phases. All the phases were highly participatory and aimed at enhancing the effectiveness of the training. The phases were as below.

| Phases | Detailed tasks |
|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Inception | An inception meeting was held between the IRMG project team and the consulting team. It was intended and helped to build consensus on the training content as well as the approach. Key deliverables were equally agreed upon and this formed the basis of the contract that was later signed. |
| Development of the training content. | Upon consensus on the training content at inception level, the consultant developed and shared the course outline with the project team for review and approval. This was followed by the development of detailed presentation slides and other literature such as case studies. |
| Actual delivery of the training | Face-to-face engagements with the participants was held and being a follow-up training whose main objective was impartation of skills, the facilitators provided guidance and gave the participants the platform to present and share experiences. The trainings were held in Kampala, Arua and Moroto on the days and venues indicated in the executive summary. At the end of the training in each site, participants were awarded certificates. |
| Post training assessment. | An on-line post training evaluation form was administered through Google forms. Participants were asked to fill it and send it back to aid the analysis of the feedback. However, only half of the participants were able to fill and send the form back. |
| Preparation of the post training report. | This is one of the key deliverables. This report provides a detailed account of the training with particular focus on assessing the extent to which the training objective was achieved. Structured in four sections, the report highlights the training background which formed the basis of the training objectives, methodology as well as general organisation in section one while sections two and three present the summary of the training content and post training evaluation results respectively which form the basis of the conclusions, key observations and recommendations contained in the last sections. |

2.5 Quality control and assurance

Adherence to quality standards in training is critical for the holistic realization of training objectives. As such, the Consultant in collaboration with the IRMG project team put in place several strategies to ensure high quality of the deliverables.

At the inception stage, both the consulting project teams had collaborative engagements during which both the content and delivery approaches were discussed and agreed upon.

The training materials were developed and shared with the client for review and subsequent approval prior to the training. The IRMG project team and risk consultant, Mr. Nils provided valuable comments which the consulting team incorporated and finalized the training materials. The adoption of a highly participatory approach during the training was also a vital quality assurance strategy as it gave the facilitators the opportunity to detect where clarification was necessary.

At the start of each day, a participant-led recap session was held in which participants shared their key take-home messages as well as additional clarifications needed from the previous day's presentations. The facilitators provided the needed clarifications before diving into the new day's presentation programme.

At the end of the training, participants were awarded certificate with a strong call upon them to go and practice what they learnt as well as sharing the acquired knowledge and skill with the rest of the staff members.



Participants in a Recap Session in Arua



3. Training Content

The training content was designed in tandem with the training objectives hinging on a double focus of equipping the participants with both knowledge and practical skills in internal risk management. Delivered using a highly participatory approach, the training content covered both the theoretical and practical aspects of risk management with particular emphasis on the practical application of risk management tools. The training content was delivered under 8 sessions (see training programme attached) focusing on the following themes.

3.1 Culture, Values, Ethics and Tone at the Top

A right organizational culture built on well entrenched values, ethics and “Tone at the Top” is critical in the fight against fraud and corruption in the NGO sector. It was against this backdrop that presentation and discussion on Culture, Values, Ethics and Tone at the Top was considered vital during the Internal Risk management follow-up training. This was the first session of the training whose key message was centred on governance as a critical component in defining the organization’s “heart and soul” or otherwise identity. More specifically, the session was directed at building participants’ understanding of;

- The Tone at the Top and Initiatives to Improve it in organizations
- Ethics and Common Ethical Violations in organizations
- Culture and Values and ways of reinforcing culture in organizations

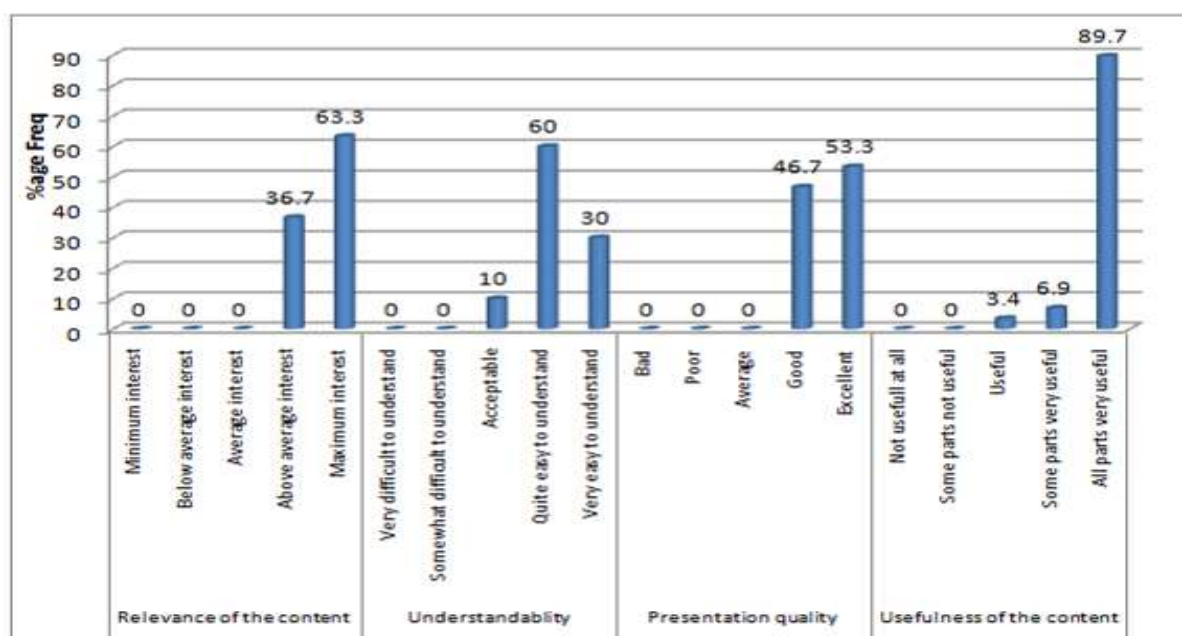
The theme on “Culture, Values, Ethics and Tone at the Top” commenced with the participants sharing their understanding of the key terms; culture, values and ethics. The facilitator probed participants to share examples in their own organizations or previous organizations they worked for. Participants also probed each other further on their own responses. This buttressed the objective of getting participants to learn from fellow participants.

The key messages derived from the presentations and discussions of the theme are highlighted below;

- If culture is done right, it creates a sense of responsibility and accountability for employees' actions and for actions of others in the organization.
- Values remind staff of the preferred way of operating and achieving outcomes.
- Ethics is about asking "Is it right?" rather than "Is it legal?".
- A strong organizational culture can prevent misconduct and offers direction and stability during challenging times.
- Leaders right from the board, senior management and team leaders influence the culture of the organization. Hence, their actions and behaviors reflect the ethical climate of the organization.
- Staff are more likely to follow what the leader does and not what they say.
- In an organization, the staff respect what the leaders inspect, pay attention to in their works and actions.
- Organizational leaders are key drivers of its culture and their conduct influences its culture

Feedback from the participants on this session indicate that the majority considered the content presented to be of maximum interest, easy to understand and useful. The presentation was ranked by 46.7% and 53.3% of the participants as good and excellent respectively as summarized in figure 2.1 below.

Fig 2.1: Feedback on Culture, Values, Ethics & Tone at the Top session



The importance of setting the right "Tone at the Top" was the key take home message for all participants and a key requirement for strengthening the internal risk management in organizations.

3.2 Fraud & Corruption

The session on Fraud and Corruption built on the discussions from the preceding session on Culture, Values, Ethics and Tone at the Top. Presentation on fraud and corruption had also featured in the previous trainings and its reappearance in the follow-up training was intended to strengthen the key messages on the subject. As such, the session was intended to build thorough understanding on;

- Conceptual definitions of Fraud & Corruption
- Why does fraud occur
- Identifying Indicators of fraud/Red Flags
- Identifying Common Program Frauds

The key message the facilitators sought to put across was how organizational internal factors like values, culture and internal controls can be used to reduce the instances of fraud. This was articulated in the discussions relating to the Fraud Triangle and by extension the fraud diamond. The factors that contribute to increased risk of fraud as summarized on the fraud triangle i.e., pressure, rationalization, and opportunity can be reduced by building the right culture which can ably reduce pressure, having strong values that reduce rationalization and putting in place effective controls to curtail opportunities for fraud.

The facilitators further led the participants into another discussion to identify the inherent weaknesses that make NGOs susceptible to fraud. Some of the mentioned factors included; inadequate resources for financial oversight as most NGOs are akin to small businesses, excessive control vested in one person (the founder or executive director being responsible for almost everything), having volunteer boards with little or no financial oversight, susceptibility to negative publicity hence the need to cover up frauds in their organizations among others.

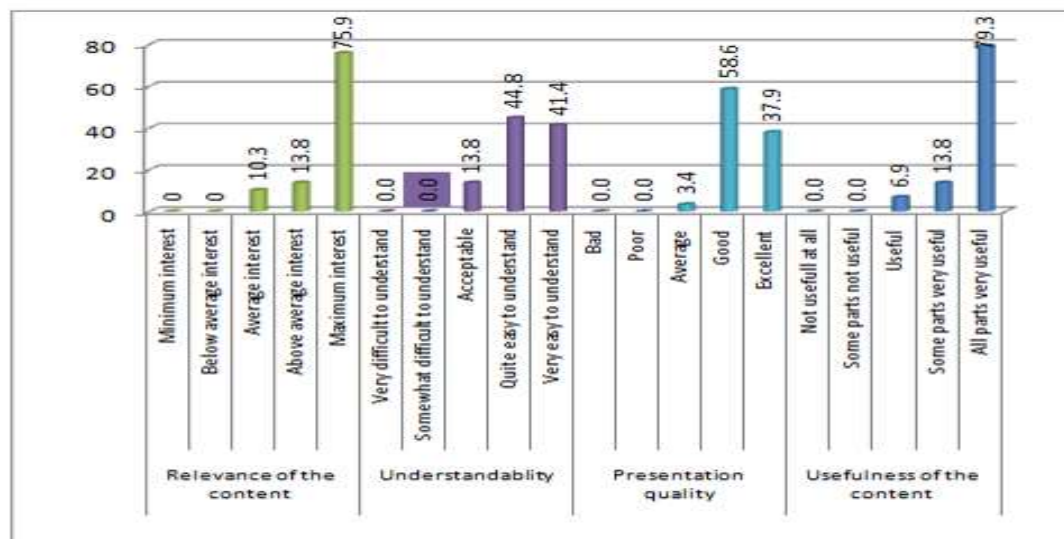
Participants engaged in deeper discussions on the understanding fraud (misrepresentation, concealing a material fact, anything from bad intent to criminality) among other definitions that amount to fraud. Participants were able to articulate this with examples some of the common frauds in their environment including inventory and asset misappropriation, expense reimbursements, procurement fraud, compensation fund fraud, personal use of assets, and vendor fraud among others.

The session ended with a heated discussions surrounding red flags. Red flags were defined as a set of circumstances that are unusual or vary from the normal norm, something that is out of the ordinary. This elicited a lot of disapprovals for various red flags notably excessive drinking, unaccountably lavish lifestyles, refusal to take leave among others. Participants argued these sometimes would not point to potential fraudulent acts. The facilitator emphasized to the participants that red flags are not “confirmatory tests” but only useful indicators of possible fraud. Some red flags can be false alarms hence the need to further probe the existence of other corroborative evidence before confirming fraud.

Feedback from participants in the post training evaluation indicates that the content of the session was of maximum interest, understandable and useful whose delivery method

was also good. This was pointed out by most of the participants as summarized in figure 2.2 below.

Fig 2.2: Feedback on Fraud and Corruption session



3.3 Risks in Procurement Process

The primary role of the NGO sector is to intermediate resources from those who have (donors) and those who are in need (beneficiaries) through delivery of goods and services to meet the identified social need. In the process, the acquisition of high quality and cost effective goods and services for the improvement of beneficiaries' welfare is a central tasks in the NGO sector. With participants in the previous training indicating that almost 90% of the NGO work is procurement, it is apparent that if this function is not appropriately executed, the NGO is potentially exposed to great risks likely to compromise organizational effectiveness, efficiency and subsequently sustainability.

Although presentations and discussions on procurement had featured in the previous two risk management organized by IRMG, it was deemed necessary to further discuss this topic in this follow-up training because of its centrality in the entire functioning of the NGO sector. Delivered under session 3 which stretched from 2:00 -3:30, the presentations and discussions on this subject was directed at:

- Identifying Common frauds/risks in Procurement Process
- Identifying Controls to prevent and detect risks in Procurement

Following the participatory training approach, discussion of this subject was participant-led and began by collaboratively identifying steps in the entire procurement processes in the participants' organizations. Although the procurement processes in all participants' organizations notably had a lot in common and reportedly guided by robust policies and well documented guidelines, there was consensus among the participants that many a time, the procurement practitioners defraud the process hence exposing the organization to eminent risks.

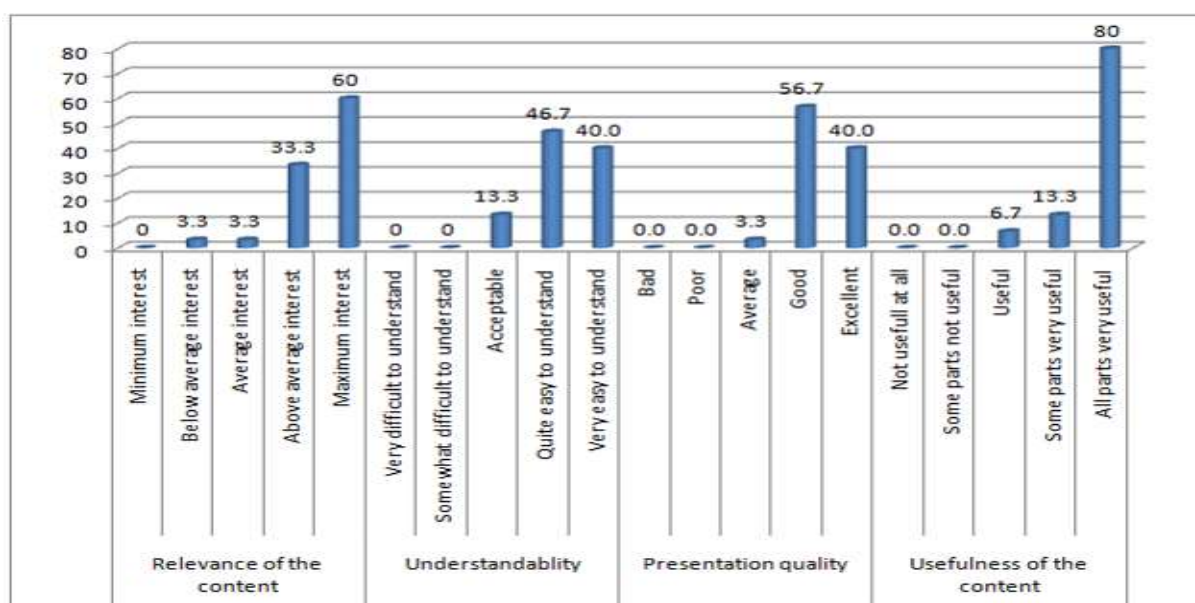
The presentation and discussion opened with a self-nominated participant highlighting key phases/steps in the procurement process basing on his/her organization. Basing on their own experiences, participants made contributions. Subsequently, potential risks at each of the phases/steps in the procurement process were participatorily identified in order to guide the discussion of the necessary controls to detect and prevent risks in the process.

During presentation and discussion, it was noted that whereas participants had thorough knowledge on both the procurement processes as well as potential risks at each phase/step of the process, laxity in implementing the available procurement policies and guides was the cause of high exposure to procurement related risks NGOs face. As a take home, participants were asked to take a detailed audit of their procurement processes and champion the crusade of strengthening the available controls.

The key message was that procurement being a support function, its execution calls for the involvement of other departments and entire organizations' staff members. Therefore, the practice of each department and its staff being conscious about potential risks in the procurement process and making effort to timely detect and prevent them was a key conclusion derived from the presentation and discussions on the subject. Linked with the earlier presentation on "Culture, Values, Ethics and Tone at the Top", it was emphasized that establishing a value-based culture with well entrenched ethics and strong tone at the top is critical in safeguarding procurement processes from risks particularly fraud and corruption.

Feedback in the post training evaluation indicates that majority of the participants considered both the content and its delivery methods very relevant, understandable, and excellent respectively, containing useful messages for preventing procurement related risks. Results from the post training evaluation on this session are summarized in figure 2.3 below.

Fig 2.3: Feedback on the risks in the procurement processes



3.4 Risk Management Maturity Assessment

In this session, participants were required to discuss in groups (that is, participants formed groups based on the organizations they represented). The groups discussed and responded to a set of questions in the Risk Maturity Assessment Model Questionnaire.

The participants in their groups responded to 75 questions in the Questionnaire on eight (8) themes including: Risk Culture, Risk Identification, Risk Assessment, Articulation of Risk Appetite, Risk Response, Risk Reporting, Integration with Strategic Planning, and Assessment of Effectiveness of Risk Management. Each theme had questions ranging from 5 to 12 that require a Yes/No response. This was administered online, results analysed and presented to the participants. The organizations were classified based on the level of Risk Management Maturity based on the scores as guided by the table below.

| Level | Description of the Level | Range of Total Score |
|-------|---------------------------------------------------------------------------------------------|----------------------|
| 1 | Initial: Just Getting Started | From 1 to 25 |
| 2 | Managed: Basic Risk Management Practices in Place | From 26 to 45 |
| 3 | Defined: Basic as well as some more sophisticated Risk Management Practices in Place | From 46 to 65 |
| 4 | Optimized: Robust Risk Management in Place | From 66 to 75 |

The aim of this group exercise was to introduce to the members one of the Risk Management tools, the Risk Management Maturity Model. Secondly, for each of the participants to perform a self-assessment to gauge the risk management maturity of their organizations. The results also guided the facilitators in forming groups on Day 3 and Day 4 for the practical discussion of the risk management tools. The questionnaire was also administered unassisted to allow participants apply their own interpretation of the questions. The same questionnaire was administered on the last day of the training, this time the facilitator provided a unified interpretation of the questions.

The key observations included most of the local NGOs scored themselves at Level 1 (Initial) or Level 2 (Managed) whereas the INGOs scored themselves at the Level 3 (Defined) or Level 4 (optimized). Participants for INGOs struggled to answer questions related to the boards as most the INGOs did not have boards constituted in country.

3.5 Risks in the Recruitment Process

Culture as indicated in section 4.1 defines the organization's identity. Culture can create an employment brand that can attract, retain, or repel the right employees. Culture cannot be over emphasized and plays a critical role in attracting the right employees to the organization during the recruitment process.

Following the participatory training approach, discussion of this subject was participant-led and began by collaboratively identifying steps in the entire recruitment cycle in the

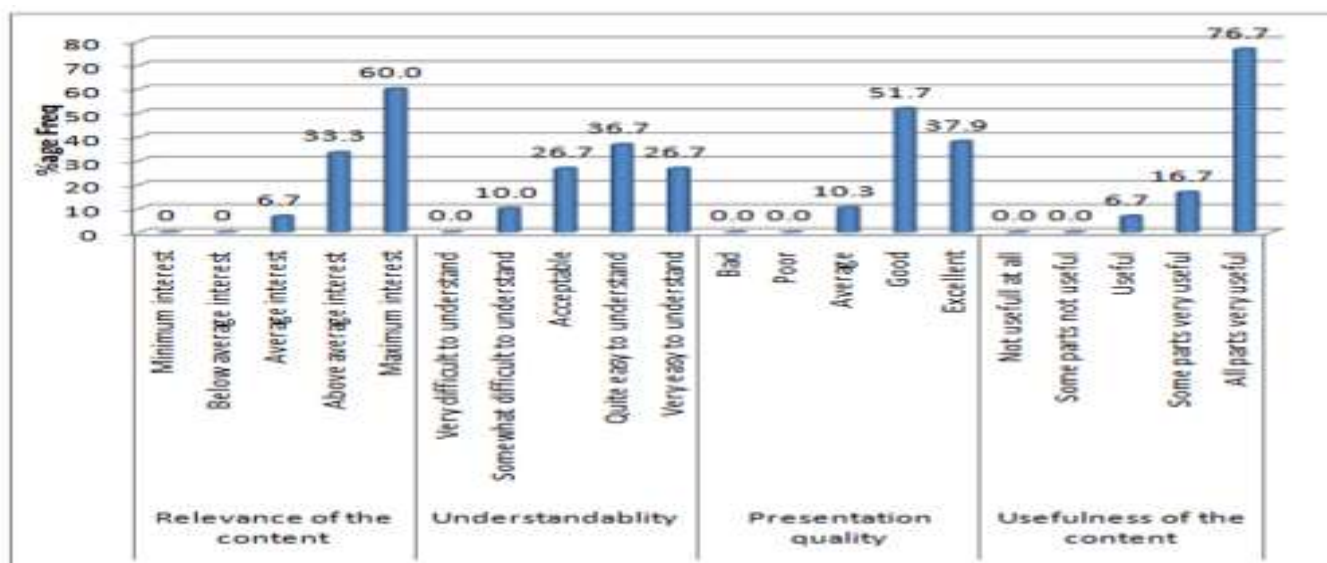
participants’ organizations. The recruitment processes in all participants’ organizations were reportedly the same.

The presentation and discussion opened with a self-nominated participant highlighting key phases/steps in the recruitment process basing on his/her organization. Basing on their own experiences, participants made contributions. Subsequently, potential risks at each of the phases/steps in the procurement process were participatorily identified to guide the discussion of the necessary controls to detect and prevent risks in the process.

During presentation and discussion, it was noted that whereas participants had thorough knowledge on both the recruitment processes as well as potential risks at each phase/step of the process. Gaps were identified in the application of the employment related laws particularly Data Privacy Act relating to collecting, processing, storage, and disposal of personal information. This was a key take home for participants to review compliance of existing practices in their organization in respect to the Data Privacy Act.

According to the feedback in the post training evaluation, majority of the participants expressed appreciation of both the content and the delivery methods as evidenced by the high scores given to the four indicators summarized in fig 2.4 below.

Fig 2.4: Feedback on the Risks in Recruitment session



3.6 Role of Information Technology (IT) in Internal Risk Management

The facilitator commenced by painting a picture of what consists of an Information Technology environment. This included stand-alone IT equipment, IT equipment connected together to form a network and networks connected to other third-party networks.

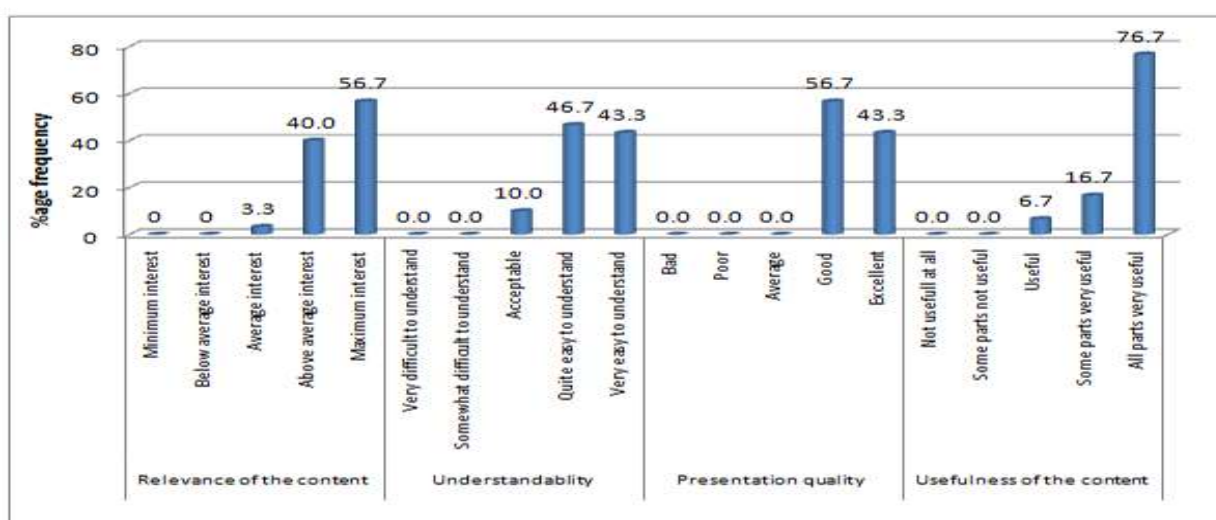
The participants launched into the discussion of identifying key risk exposures in each of the environments in relation to their own organizations. These included risks of authorized access to information and systems, IT systems failures causing disruption in operations, data loss and leakage, cybercrimes among others. Third party risk

management generated a lot of concerns particularly with respect to the third-party payment service provider Beyonic. Participants expressed discomfort and ignorance of any existence of agreement with the payment service provider and the contents therein. Some participants suggested that IRMG should provide support in providing expertise to review and provide advice on the required safeguards to manage third party risks with respect to Beyonic Payment Service Provider.

The key take home in this session was to create awareness of the existence of IT related risks in the participants’ organizations and dispel the notion of “our environment is not complex; we only use e-mail and Microsoft Office applications”. This was driven home using a case study the facilitator shared with the participants. The e-mail hacking case study targeted three (3) NGOs that had procured supplies from the service provider. The e-mail of the service provider was hacked, and hackers took over communications relating the payments for the supplies. In the e-mail exchanges the hackers attempted to divert payment to another bank in the United Kingdom (UK).

The case study was followed by the participants reflecting on some loopholes identified in the case study which also existed in their organizations. Most of the participants acknowledged that their organizations were vulnerable to IT risks. Participants appreciated the content of the presentation as evidenced by the scoring summarized in figure 2.5 below.

Fig 2.5: Feedback on the Role of Information Technology (IT) in Internal Risk Management



3.7 Developing an Effective Internal Controls System

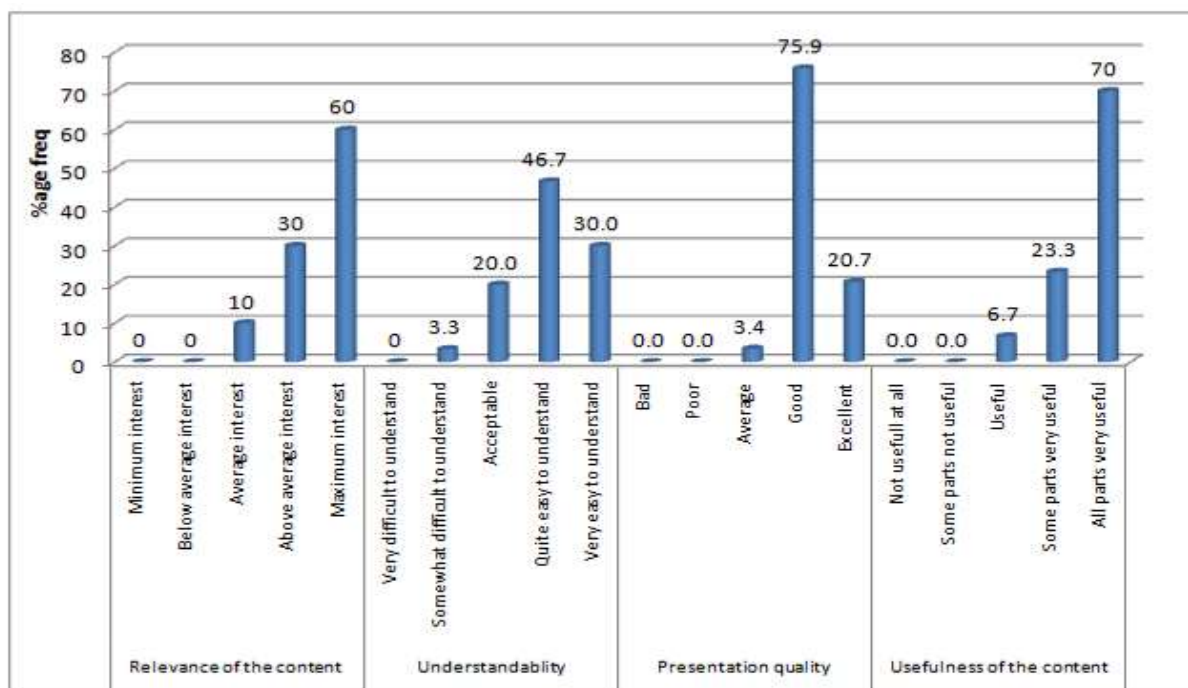
In this session, the facilitator introduced an approach (PPDMR) to implementing internal controls that emphasized a proactive rather than a reactive approach to implementation of effective internal controls. PPDMR is an acronym of Prediction, Prevention, Detection, Monitoring and Response. The PPDMR approach places more emphasis on prediction and prevention. Then in the event an incident has not been prevented, there must be a detection and monitoring mechanism. Response mechanism must be last resort for any residual risks as illustrated below.



Participants identified various internal controls in place for each of the domains in the PPDMR in their own organization. The facilitators also explained that the role of a risk manager / department in an organization is not just to do investigations but is about, prediction, detection, prevention, and response.

A further discussion centered on the three lines defense model. Participants were tasked to share their understanding of the lines defense model identifying what each of the lines of defense were. The facilitator probed the participants to distinguish what roles each of the lines of defense played in the three lines defense internal controls system. Feedback from the participants about this session indicate that the majority were appreciative of the content on grounds that it was of maximum interest, understandable and with all parts very useful. The majority still ranked presentation as good and excellent as summarized in figure 2.6 below.

Fig 2.6: Feedback on the session of Developing an Effective Internal Controls System



3.8 The Risk Management Process

Based on the Risk Management Maturity Assessment performed by the organizations on Day 1, the facilitators formed groups of four to five people from different organizations. The facilitator ensured no one group had two or more members from the same organization. An additional consideration was that the members of the group had more than two levels of maturity represented amongst the group members. The constitution

of the groups was guided by the need to facilitate experience sharing across organizations by the members in the group. This allowed members to learn from each others' experiences.

The session that ran for two days involved eight (8) group exercise entailing a step-by-step exercise geared towards development and implementation of Risk Management Framework for EXAMPLE NGO. Participants discussed in their individual groups the exercises and applied the relevant tools in coming up with solutions for the exercises. This was followed by each group presenting to the wider audience. The wider audience was given an opportunity to challenge, complement or even seek clarification from the group presenting. This allowed for further understanding of the concepts and application of the tools.

Below is the list of the group exercises done by the participants:

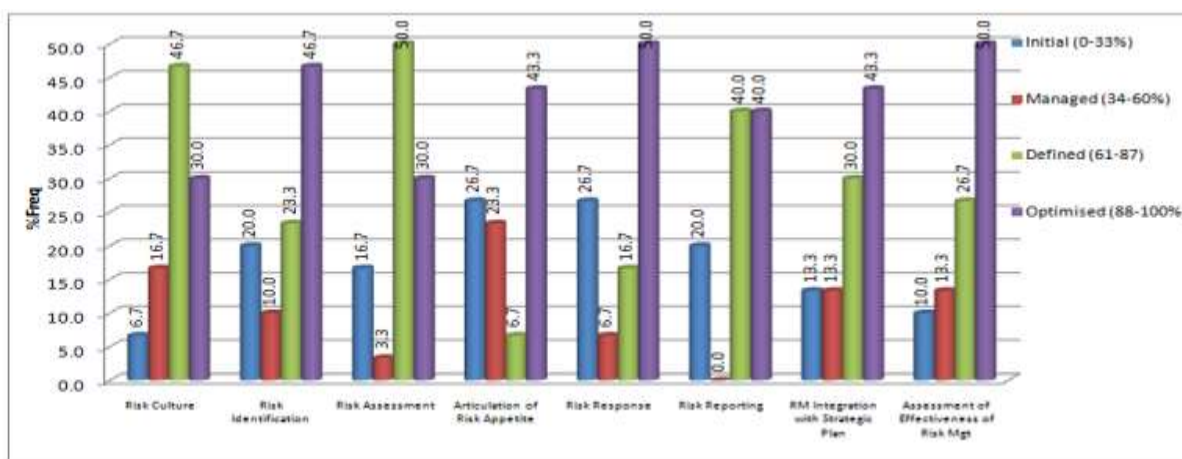
- a. Understanding Terminology in Risk Management
- b. Sharing Experience on Governance Structures for Risk Management for own Organizations
- c. Contents of Risk Management Policy
- d. Example NGO Risk Register Template
- e. Example NGO Risk Assessment
- f. Example NGO Residual Risk Determination
- g. Example NGO Risk Treatment Plan
- h. Reporting and Escalation of Risks

The key take home was the appreciation of the risk management tools and their application in the participants' organizations.

3.9 Risk Maturity Assessment

The Risk Management Maturity questionnaire was re-administered on the last day of the training, this time the facilitator provided a unified interpretation of the questions. This was administered online, and results analysed and based on the level of Risk Management Maturity based on the scores. The results were also compared to assessment on Day 1 to assessment any significant changes in the self-assessments.

The key observations included most of the local NGOs still scored themselves at Level 1 (Initial) or Level 2 (Managed) whereas the INGOs scored themselves at the Level 3 (Defined) or Level 4 (optimized). Participants for INGOs struggled to answer questions related to the boards as most the INGOs did not have boards constituted in country.



4. Post Training Evaluation



Ascertaining the effectiveness of programmatic interventions is critical for many reasons. First, it helps to inform the planners and implementers about the extent to which the interventional objectives as well as beneficiary expectations were met. Secondly, it helps to distil key lessons derived from what work/never worked well which is in turn necessary to inform the organization and delivery of similar interventions in future. These two reasons were at the core of the post training evaluation that was conducted. Through an on-line survey, the training participants were asked to provide feedback on a wide range of indicators pertaining to the training. They included pre-training expectations, feedback on the quality and delivery methods of the training content, quality of the trainers and training facilities as well as participants' satisfaction levels with the training. This formed the basis of delineating key achievements of the training as detailed hereunder.

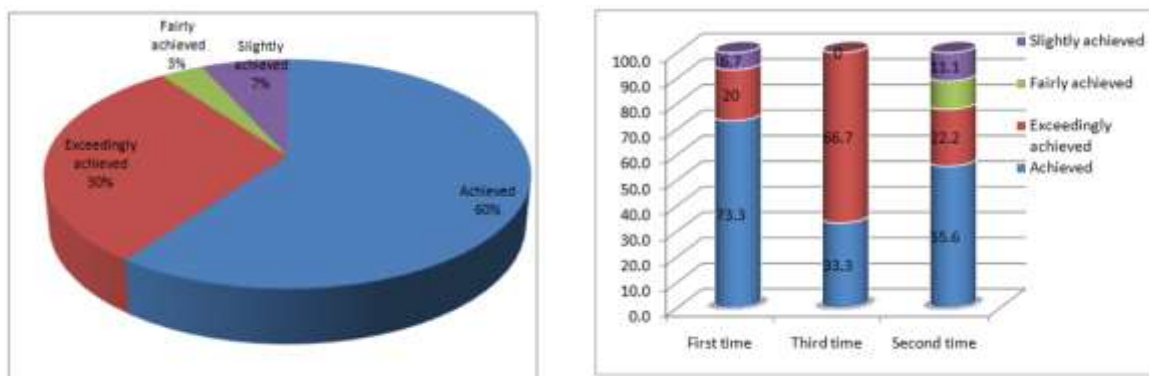
4.1 Participants' Pre-training expectations

Participants were at the beginning of the training asked to write their expectations on the provided pieces of papers. Besides, even in the post training evaluation, participants' expectations were captured to form the basis of assessing the extent to which they were fulfilled.

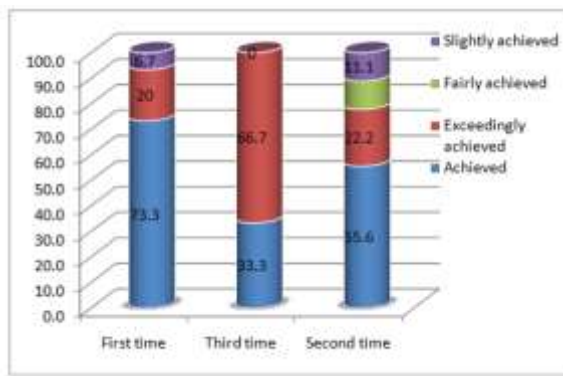
It is apparent that participants' expectation was centred around acquisition of both knowledge and practical skills in internal risk management. Participants' expectations well rhymed with the training objectives as stated in the introductory section. It was however observed that the participants' expectations were based on whether they had attended any risk management training before. For example, the expectations of all the 15 participants who were attending the risk management training for the second or third time were centred on acquisition of skills and understanding the tools that can help them apply the already acquired knowledge. To those who were attending risk management training for the very first time, their expectations were centred on knowledge acquisition.

The expectations indicated by the participants indicate that learning on risk management is staking root as the expectations of those who were attending the second and third time indicated progression in learning. This is because, at the beginning, the participants'

expectation is to acquire knowledge while at the second and third time, the participants' expectations progress to acquiring skills and tools for application respectively.



Considering the participants' expectations, evaluation feedback indicate that majority (90%) had their expectations exceedingly achieved or achieved while 7% and 3% had their expectations slightly and fairly achieved respectively as shown in figure 3.1 below. Achievement of participants' expectations was reported by of those who were attending for the first as well as those attending for the second and third times as shown in figure 3.2 above.

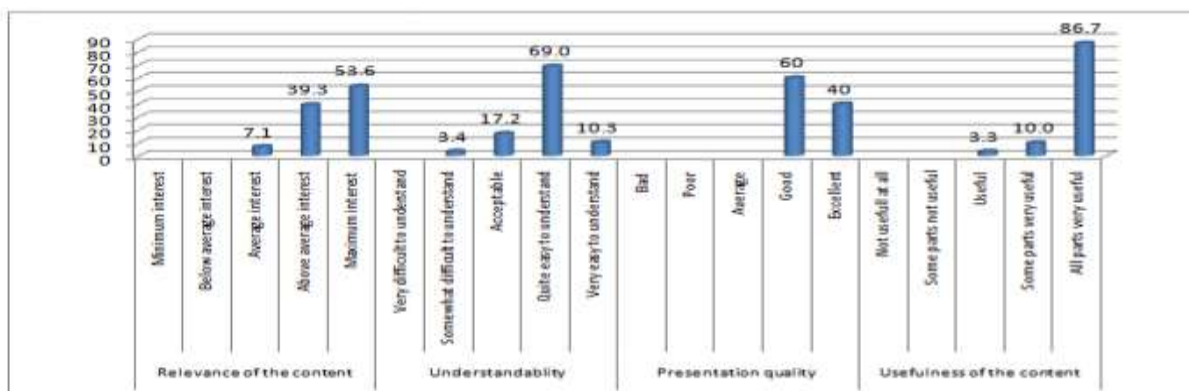


Based on the degree to which participants' expectations were achieved as discussed above, it is apparent that the adopted approach of integrating theoretical and practical knowledge on risk management was effective in reaching out to those who had ever and never had prior training on risk management. It was thus imperative for the post training evaluation to capture feedback on the quality of the training content as presented in the next sub section.

4.2 Feedback on the training content

Assessment of training content was based on participants' perceived relevance, understandability, presentation quality as well as its usefulness. Using a scale of 1 -5 (lowest – highest) participants were asked to score the training content as presented in this sub section. On the whole, majority of the participants scored the relevance, understandability, presentation quality and usefulness of the training content highly as summarized in figure 3.3 below.

Fig 3.3: Feedback on the training content



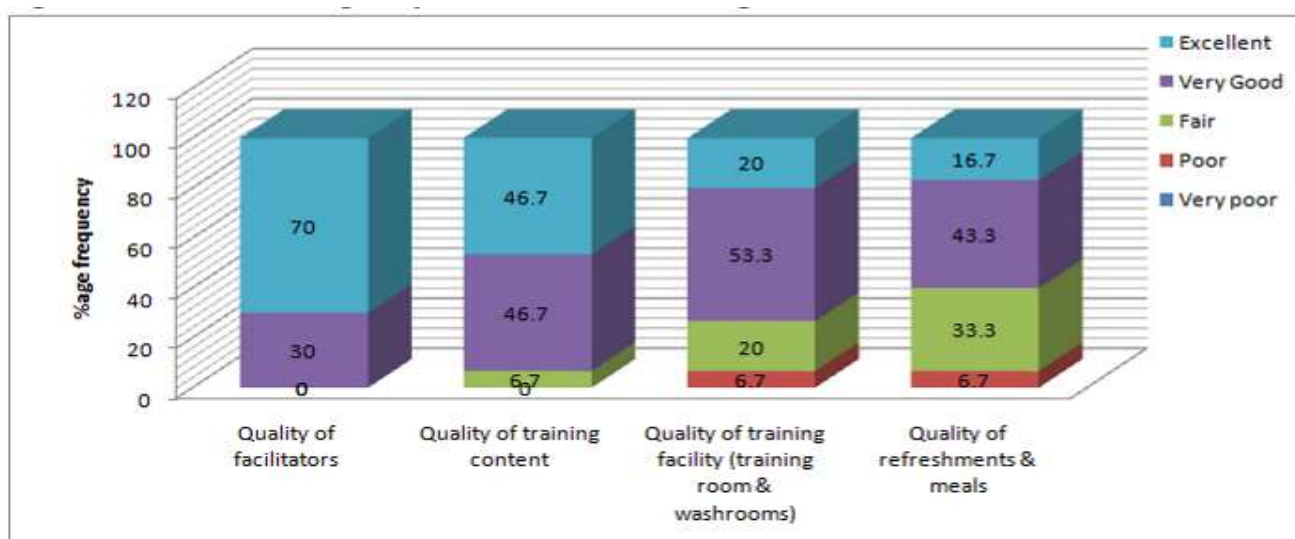
As presented in figure 3.3 above, the content of risk management follow-up training was perceived the majority 53.5% of the participants to be of maximum interest, quite easy to understand (69.0%) with all parts considered very useful (86.7%). With a score of 4 and 5, the majority (40% & 60%) of participants considered the presentation quality to be good and excellent respectively.

Although small, sections of the participants (3.4%) revealed that the training content was somewhat difficult to understand. Through a cross tabulation analysis, it is noted that all participants who indicated that the training content was somewhat difficult to understand were attending the training for the very first time. However, given that fact that the training content was reportedly understandable by the majority (73.3%) of those who were equally attending the training for the first time indicates that the combined training approach (focus on both theory and practicals) was well thought through and indeed paid off. The creation of a conducive learning environment was highly prioritized both inside and outside the training room. The extent to which this was successfully achieved is indicated in the participants' feedback on the quality of trainers and training facilities in the next sub section.

4.3 Feedback on the quality of trainers and training facilities

The training was facilitated by a team of three consultants from ABS consulting supported by the IRMG project team. The Kampala training was held at Fairway hotel while in Arua and Moroto, it took place at White Castle and Leslona hotels respectively. Feedback from participants on the quality of trainers and training facilities indicate that indeed a conducive learning environment was created in all the training sites. The quality of these indicators was ranked excellent and very good by most of the participants as summarized in figure 3.4 below.

Fig 3.4: Feedback of the quality of trainers and training facilities.



Whereas the quality of the trainers and training content was given high scores, sections of the participants ranked the quality of training facility, refreshments and meals as poor. Given that three facilities were used, it is imperative to identify the facilities that received

a low rank. As such, a cross tabulation analysis was run and results show that all respondents that rated the training facilities, meals and refreshments as poor were from Kampala. It was generally noted that the first day of training at Fairway hotel, there was also construction work that was at the same time taking place. This caused noise pollution and inconvenienced the participants. However, the hotel management was notified and the construction work was stopped. This notwithstanding, majority of the participants were comfortable with both the training facility as well as meals and refreshments.

In light of the participants' feedback on various aspects of the training discussed here above, ascertaining their influence on participants' satisfaction levels was deemed necessary and therefore tracked through the post evaluation assessment as presented in next sub section.

4.4 Participants' Satisfaction levels with the training.

All participants across all the training sites (Kampala, Arua and Moroto) who filled the post evaluation forms expressed high satisfaction levels with the training and further expressed willingness to utilize the knowledge and skill attained from the training to improve risk management systems in their respective organizations.

Below are extracts from participants' plan to utilize the attained knowledge and skill after the training.

| |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Engage with the SMT to fully understand where the Organization stands in responding to Risk and Risk Management then disseminate the findings inclusive of a training session on risk Management. |
| Engaging Senior management to improve on the few gaps identified within the organisation. |
| I intend to roll down the lessons learnt from this training to my team in the organization and practically use the knowledge to understand risks in my daily operations as I work for the organization. |
| I plan to walk colleagues through the training package. |
| Knowledge attained will be put into practice. Will have discussions with the regional management Team and the Finance leadership team. In my organisation Internal risk management is prioritised as required. All these aspects covered since Monday (01/11/2021) to today (Friday-01/11/2021) are implemented. I will be able integrate the knowledge attained. |
| Share the knowledge with management to develop risk management policy |
| Share with the rest of the Secretariat team; and the Board during the next meeting |
| Staff training on risk management |
| Support the organisation with Ideas when drafting the Policies of risk management. |

To apply the knowledge learnt in my day-to-day operations and I intend to roll it down to my other staff in the organization.

Trickle the knowledge acquired to the different teams at program and organization level

will use the skill to pick up the basics to train my colleague's about and an action point for the senior management to let us know about the risk management in our organisation.

Yes, I intend to decentralize this knowledge to all my team in the orgaization

5. Key Observations and Recommendations



In tandem with the Terms of Reference, the training made significant achievements, some challenges notwithstanding. It is on this ground that the following observations and recommendations are made.

5.1 Key observations

Whereas this was labeled “Follow-up training”, half of the participants had not attended any risk management training before. This to some extent inhibited the effectiveness of the practical sessions. Much as the training invitation sent to IRMG member organizations reportedly indicated the targeted participants (those who had attended the previous risk management trainings), member organizations still nominated different members of staff.

Much as the role of the Board in overseeing the establishment and strengthening of the internal risk management systems in organizations is universally recognized, the competence of various Boards to fulfil this mandate in IRMG member organizations is still uncertain. Participants especially from International NGOs showed little knowledge about the functionality of their Boards (being non-resident Boards) while the functionality of Boards in local NGOs appeared less streamlined. This compromises the effectiveness of the internal risk management systems.

The timing of the training seemed not appropriate for the NGOs in the Karamoja sub region and perhaps the reason for the low turn up. Towards the end of the year and above all following the reopening of the economy, many NGOs were pushing to complete their pending work and attending the training was considered an opportunity cost by some NGOs.

IRMG member organizations are evidently at different risk management maturity levels and targeting them with the same training content may yield decimal results especially for the NGOs at the lower levels of risk management maturity. It was therefore noted that classifying IRMG member organizations according to their risk management maturity level and targeting them with customized training content would yield enhanced results.

5.2 Recommendations

IRMG should deepen the risk management maturity assessment in order to classify its members and develop customized interventions for the classified member organizations in accordance with the specific risk management needs.

IRMG in collaboration with member organizations should organize customized risk management trainings for board members to strengthen their capacity in providing oversight functions in instituting and strengthening internal risk management systems.

IRMG should develop a comprehensive training calendar for the years and disseminate it in good time to enable member organizations to appropriate prepare for the trainings. This should be developed through highly participatory approach that allows members organizations to make input especially regarding the timing of the planned trainings.

IRMG should initiate programmes to safeguard member organizations from high level risk exposures. This was raised by several participants during the discussion on IT related risks. IRMG should take lead in engaging IT service providers such as Beyonic to ensure that third party IT related risks are mitigated.



A group photo of the participants during the Arua Session after receiving their certificates

6. Conclusion



Although there was variation between the expected and actual participants, the training was attended by 60 participants that represented 24 IRMG member organizations. This implies that the message contained in this training reached at least 35.3% of the total IRMG member organizations. Coupled with available plans of developing a repository where knowledge products on internal risk management are to be continuously shared and accessed by IRMG members organizations, it is apparent that the message of this follow-up training shall continually spread across the NGO sector.

The adopted training approach with a double focus on theory and practicals was instrumental in reaching the participants who had ever and never attended risk management training before. With this approach, all participants were fairly brought to the same level of understanding of the conceptual issues in internal risk management which aided further understanding and application of risk management tools that dominated the last two and three days of the training for Kampala and upcountry sites respectively.

Overall, the training content was considered relevant and understandable by most of the participants who at the same time recognized and appreciated its usefulness and appropriate delivery approaches. To this extent, majority of the participants expressed high levels of satisfaction stressing that their expectations were mostly met.

Despite the registered successes of the training, the consultants make critical observations that IRMG might need to put into consideration while organizing similar trainings in future. They are list in the next sub section.





A group photo of the participants during the Moroto Session after receiving their certificates



A group photo of the participants during the Kampala Session held at Fairway Hotel

7. Annexures

Annex 1: Terms of Reference

| |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  <p>SCHEDULE I: ADDITIONAL TERMS</p> <p>Statement of Services – Cost plus Fixed Price.</p> <p>Background:</p> <p>In line with global trends, international non-government organizations in Uganda are increasingly identifying fraud, corruption, safeguarding lapses and code of conduct breaches, including sexual exploitation and abuse, as growing risks to the aid sector's ability to deliver accountable and high impact programs. As well as undermining program effectiveness, these issues also have the even more serious potential to compromise the safety and protection of program participants or staff and erode the trust of the populations being served by aid agencies and the sector as a whole. Thus, in the interests of accountability and safeguarding, the management and mitigation of these risks must be taken seriously.</p> <p>In order to address these challenges, 68 NGOs based in Uganda have taken the initiative to form an Internal Risk Management Group (IRMG) - attended only by country directors. The members of the IRMG envisage the creation of a safe space to discuss misconduct and risk issues, raise awareness of risks within the entire NGO community, and share information and experience, including best practice in detecting misconduct and handling allegations. Organizations will support and learn from each other, share information and generally increase the risk management capacity and accountability of the humanitarian and development sector in Uganda. The IRMG is facilitated by a Program Manager from Mercy Corps Uganda, and line-managed by an elected steering committee of both Local and International NGO directors. One of the key activities implemented under this initiative is a baseline study of risk management and accountability practices among NGOs in Uganda with one of the recommendations from that study being building the capacity of NGOs to better manage risks related to fraud and corruption.</p> <p>The goal of the IRMG is to increase the safety of NGO program beneficiaries and improve the overall impact, accountability and effectiveness of NGO programs in Uganda.</p> <p>The specific objective of the group is to reduce or mitigate the risks of fraud and corruption, SHEA and other breaches of organizational codes of conduct by NGO staff and third parties such as local partners, sub-awardees, vendors, contractors and local volunteers.</p> <p>Purpose / Project Description:</p> <p>In person fraud and corruption training is being arranged for IRMG members. The aim of the face-to-face/online modules is to build on what has already been learned to deepen understanding of various internal risk topics from the previous training exercises. These modules should be available to all members, to access at any time.</p> <p>Whilst the provider will be contracted with Mercy Corps, they will be working for the IRMG as a whole and any visibility material will be in line with the IRMG branding guidance.</p> <p>Scope of Work</p> <p>Services required</p> <p>Service Contract No: UG01/ KMP 1041/ IRMG/22.</p> <p>PAGE 8 of 18</p>  |
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The aim is to have follow-up modules within the area of internal risk based on the feedback and suggest topics from the phase 2 training - fraud and corruption, that could be shared with members to be viewed and accessed. Precise topics and content to be confirmed, but they will include modules on or related to:

- The role of IT in Internal Risk Management
- Developing Effective Controls/Systems
- Risks in the Recruitment Process
- Risks in the Procurement and Warehousing Process
- Culture, Values, Ethics and Tone at the Top
- Documentation, Communication and Knowledge Retention (Risk Framework, Register, Policy, Mandate)

The development of content will be with the support of an international risk management consultant already engaged by the IRMG.

Providers will be required to discuss and agree the finalized modules with the PM and consultant; then, for each module:

- Design training modules that would take between 2-3 hours for each topic, with input from the internal risks' consultant on content and approach;
- Design training materials, that could be shared online, related to the module;
- Design pre and post training assessments to gauge the effectiveness of the module; and
- Create the online modules to then be hosted on the IRMG hub/platform and shared with IRMG members - providers should advise whether they have the technological capacity to create these or whether they will require external technological support.

This tender is primarily for the development of content; however, providers should provide information on their thoughts/ expertise on appropriate hosting/ learning management systems. If necessary, technical expertise will be sought to support the hosting of the courses as well as supporting with online collaboration as part of post training support on the online platform.

[Handwritten signatures and initials]

Annex 2: Training Programme and Course Outline

| Time | Session Title | Purpose | Facilitator (s) |
|----------------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| DAY ONE: | | | |
| 8:00 – 08:20 | <ul style="list-style-type: none"> Registration Material Allocation | Arrival of participants, registration, and receipt of training material. | ABS Consulting + IRMG |
| 08.20 – 08.30 | Participants introductions | Get to know each other | ALL |
| 08.30 – 08.45 | Official Opening | Formal opening of training with remarks from IRMG representatives | IRMG/Mercy Corps Representative |
| 08.45 – 09.00 | Pre Training Expectation Assessment | To clear participants expectations and clarify the course objectives | ABS Consulting |
| 09:00 – 10.30 | Culture, Values, Ethics and Tone at the Top | <ul style="list-style-type: none"> Understanding Tone at the Top and Initiaves to Improve Tone at the Top in organizations Understanding Ethics and Common Ethical Violations in organizations Understanding Culture and Values and ways of reinforcing culture in organizations | ABS Consulting |
| 10.30 - 11.00 | COFFEE BREAK | | ALL |
| 11.00 – 01.00 | Fraud & Corruption | <ul style="list-style-type: none"> Understanding of Fraud & Corruption Why does fraud occur Identifying Indicators of fraud/Red Flags Identifying Common Program Frauds | ABS Consulting |
| 01:00 – 02:00 | LUNCH BREAK | | ALL |
| 02.00 – 03.30 | Risks in Procurement & Warehousing Process | <ul style="list-style-type: none"> Identifying Common frauds/risks in Procurement and Warehousing Process Identifying Controls to prevent and detect risks in Procurement and Warehousing | ABS Consulting |
| 03:30 – 03:45 | COFFEE BREAK | | ALL |
| 03.45 – 04.30 | Risk Management Maturity Assessment | <ul style="list-style-type: none"> Self-assessment to map each member organization on the Risk Management Maturity level GROUP DISCUSSIONS | Participants |
| 04:30 | CLOSURE | | ALL |
| 04:30 – 05:00 | EVENING COFFEE | | ALL |

| Time | Session title | Purpose | Facilitator (s) |
|-----------------|----------------|------------------------------------------------------------------------------------------------|-----------------|
| DAY TWO: | | | |
| 8:00 – 08:15 | Registration | Arrival of participants and registration | ABS Consulting |
| 08.15 – 08.45 | Recap of Day 1 | Participants share key take-aways from Day 1 training and facilitator (s) emphasize key themes | ALL |
| 08.45 – 10.30 | Risks in the | <ul style="list-style-type: none"> Understanding the Recruitment cycle | ABS Consulting |

| | | | |
|----------------------|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| | Recruitment Process | <ul style="list-style-type: none"> ▪ Identifying common risks in the recruitment Process ▪ Identifying Controls to prevent and detect risks in recruitment process | |
| 10.30 - 11.00 | COFFEE BREAK | | ALL |
| 11.00 – 01.00 | Role of Information Technology (IT) in Internal Risk Management | <ul style="list-style-type: none"> ▪ Understanding the role of IT in Internal Risk Management ▪ Common IT Risks ▪ Understanding and identifying IT Controls ▪ Controls to prevent and detect IT risks | ABS Consulting |
| 01:00 – 02:00 | LUNCH BREAK | | ALL |
| 02.00 – 03.30 | Developing an Effective Internal Controls System | <p>Understanding the importance of and effective Internal Control System</p> <ul style="list-style-type: none"> ▪ Identifying Predictive Controls ▪ Identifying Preventative Controls ▪ Identifying Detective Controls ▪ Identifying Monitoring Controls ▪ Responding to Controls Breaches | ABS Consulting |
| 03:30 – 03:45 | COFFEE BREAK | | ALL |
| 03.45 – 04.30 | Developing an Effective Internal Controls System (Continued) | <p>Understanding the importance of and effective Internal Control System (Continuation)</p> | ABS Consulting |
| 04:30 | DAY'S WRAP UP | | ALL |
| 04:30 – 05:00 | EVENING COFFEE | | ALL |

| Time | Session Title | Purpose | Facilitator (s) |
|----------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| DAY THREE: | | | |
| 8:00 – 08:15 | Registration | Arrival of participants and registration | ABS Consulting |
| 08.15 – 08.45 | Recap of Day 2 | Participants share key take-aways from Day 2 training and facilitator (s) emphasize key themes | ALL |
| 08.45 – 10.30 | The Risk Management Process | <p>Understanding Risk Management</p> <ul style="list-style-type: none"> ▪ Developing a Risk Management strategy/Policy (direction and objectives typically set by the Board and Senior Management) ▪ Understanding Risk governance structure, roles and responsibilities | ABS Consulting |
| 10.30 - 11.00 | COFFEE BREAK | | ALL |
| 11.00 – 01.00 | The Risk Management Process | <ul style="list-style-type: none"> ▪ Risk Identification Processes (Tool: Risk Identification Form) ▪ Risk Assessment Process (Tool: Risk Assessment Matrix) | ABS Consulting |
| 01:00 – 02:00 | LUNCH BREAK | | ALL |
| 02.00 – 03.30 | The Risk Management Process | <ul style="list-style-type: none"> ▪ Risk Analysis (Tool: Risk & Control Assessment, Risk Register) ▪ Risk Response Strategies (Tool: Risk & | ABS Consulting |

| | | Treatment Plan) | |
|----------------------|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 03:30 – 03:45 | COFFEE BREAK | | ALL |
| 03.45 – 04.30 | The Risk Management Process | <ul style="list-style-type: none"> ▪ Risk Monitoring ▪ Risk reporting requirements – Protocols and format to report key risk information to Senior Management and Board (Tool: Risk Tolerance & Escalation Matrix) | ABS Consulting |
| 04:30 | DAY’S WRAP UP | | ALL |
| 04:30 – 05:00 | EVENING COFFEE | | ALL |

| Time | Session Title | Purpose | Facilitator (s) |
|----------------------|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| DAY FOUR: | | | |
| 8:00 – 08:15 | Registration | Arrival of participants and registration | ABS Consulting |
| 08.15 – 08.45 | Recap of Day 3 | Participants share key take-aways from Day 3 training and facilitator (s) emphasize key themes | ALL |
| 08.45 – 10.30 | Risk Management Process (Knowledge & Experience Sharing) | Participants in groups (members drawn from different maturity levels) share knowledge and experience on: <ul style="list-style-type: none"> ▪ Risk Identification | ABS Consulting |
| 10.30 - 11.00 | COFFEE BREAK | | ALL |
| 11.00 – 01.00 | Risk Management Process (Knowledge & Experience Sharing) | Participants in groups (members drawn from different maturity levels) share knowledge and experience on: <ul style="list-style-type: none"> ▪ Risk Assessment and Analysis | ABS Consulting |
| 01:00 – 02:00 | LUNCH BREAK | | ALL |
| 02.00 – 03.30 | Risk Management Process (Knowledge & Experience Sharing) | Participants in groups (members drawn from different maturity levels) share knowledge and experience on: <ul style="list-style-type: none"> ▪ Risk Treatment Plan | ABS Consulting |
| 03:30 – 03:45 | COFFEE BREAK | | ALL |
| 03.45 – 04.30 | Risk Management Process (Knowledge & Experience Sharing) | Participants in groups (members drawn from different maturity levels) share knowledge and experience on: <ul style="list-style-type: none"> ▪ Risk Monitoring and Reporting | ABS Consulting |
| 04:30 | OFFICIAL CLOSURE OF THE TRAINING | | IRMG |
| 04:30 – 05:00 | EVENING COFFEE | | ALL |

For the upcountry training sessions in Arua and Moroto, the ABS Consulting team kept around on day five to answer any questions from the participants who were available.

| Time | Session Title | Purpose | Facilitator (s) |
|----------------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------|-----------------|
| DAY FIVE– ARUA AND MOROTO | | | |
| 08.30 – 10.30 | Question & Answers Sessions | Individual Participants/organizations ask questions or present scenarios drawing from own experience for discussion | ABS Consulting |
| 10.30 - 11.00 | COFFEE BREAK | | ALL |

Post training evaluation report for internal risk management - phase 2 follow-up training on Fraud and Corruption for the Internal Risk Management Group

| | | | |
|----------------------|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 11.00 – 01.00 | Question & Answers Session | Individual Participants/organizations ask questions or present scenarios drawing from own experience for discussion | ABS Consulting |
| 01:00 – 02:00 | LUNCH BREAK | | ALL |
| 02.00 – 03.30 | Risk Management Maturity Assessment | GROUP DISCUSSIONS in relation to the Self-assessment that maps each member organization on the Risk Management Maturity level | Participants |
| 03.30 – 04.00 | Feedback Session & Post Training Evaluation | Feedback Session and Post Training Evaluation | ABS Consulting |
| 04:00 | CLOSURE | | MERCY CORPS |

Annex 3: Attendance sheets and training participants

IRMG
Internal Risk Management Group

Sweden
Sverige

INTERNAL RISK MANAGEMENT FOLLOW-UP TRAINING ATTENDANCE SHEET

Training Date: 25/10/2021 - 28/10/2021 Venue/Location: Fairway Hotel

| No | Name | Organization | Title/Role | Tel. No. | Email Address | Signature | | | | |
|----|-------------------|----------------------------|-------------------|-------------|------------------------------------|-----------|----|----|----|----|
| | | | | | | D1 | D2 | D3 | D4 | D5 |
| 1 | Grace Nnamazu | FAC | Finance | 0772 274220 | grace.nnamazu@fac.gov.ng | | | | | |
| 2 | ADIP LILLIAN | DRL | Finance | 0772 274220 | adip.lillian@fac.gov.ng | | | | | |
| 3 | Kemubakoti Eunice | ABRA | Admin. Comm | 0772 274220 | kemubakoti.eunice@fac.gov.ng | | | | | |
| 4 | Janel Edeji | ICI | Admin. Comm | 0772 274220 | janel.edeji@fac.gov.ng | | | | | |
| 5 | Florence Anicheu | ARD Foundation | Finance | 0772 274220 | florence.anicheu@ardfoundation.org | | | | | |
| 6 | Allan Kominick | MISO RUMOH | Finance | 0772 274220 | allan.kominick@misorumoh.org | | | | | |
| 7 | Diana Nwagwu | UNDESH | Human Resources | 0772 274220 | diana.nwagwu@undesh.org | | | | | |
| 8 | Agaba Allen | World Tobacco | Quality Assurance | 0772 274220 | agaba.allen@worldtobacco.org | | | | | |
| 9 | Robinson Nwankwo | ORFAM | Finance | 0772 274220 | robinson.nwankwo@orfam.org | | | | | |
| 10 | Suzan Nwagwu | Plan International Nigeria | Finance | 0772 274220 | suzan.nwagwu@planinternational.org | | | | | |

Prepared By: Hydro Edeji
Signature: _____

Approved By: _____
Signature: _____

IRMG
Internal Risk Management Group

Sweden
Sverige

INTERNAL RISK MANAGEMENT FOLLOW-UP TRAINING ATTENDANCE SHEET

Training Date: 25/10/2021 - 28/10/2021 Venue/Location: Fairway Hotel

| No | Name | Organization | Title/Role | Tel. No. | Email Address | Signature | | | | |
|----|-----------------|--------------------|--------------------------|-------------|----------------------------|-----------|----|----|----|----|
| | | | | | | D1 | D2 | D3 | D4 | D5 |
| 1 | OKELO ALIMAS | Disruption Analyst | Internal Control Officer | 0772 274220 | alimas.okelo@fac.gov.ng | | | | | |
| 2 | AJIE ABIO | Iron Africa | COO | 0772 274220 | ajie.abio@ironafrica.com | | | | | |
| 3 | CHORA AMI | TASA Nigeria | Internal Auditor | 0772 274220 | chora.ami@tasa.org | | | | | |
| 4 | KIKOME WINNIE | UTDEL | COO | 0772 274220 | winnie.kikome@utdel.org | | | | | |
| 5 | WIKOYI MACE | TECHNO SERVE | COO | 0772 274220 | wikoymi@techserve.com | | | | | |
| 6 | Chanty Chastine | COVITA | Finance | 0772 274220 | chanty.chastine@covita.com | | | | | |
| 7 | Okwiri Faith | TASO | Internal Audit | 0772 274220 | okwiri.faith@tasos.com | | | | | |
| 8 | Sagintillo B | MTI | Security Coordinator | 0772 274220 | sagintillo@mti.com | | | | | |
| 9 | John Wura | IRC Uganda | Operations | 0772 274220 | john.wura@ircuganda.org | | | | | |
| 10 | N. A. S. S. S. | Non-Resident | Finance | 0772 274220 | n.a.s.s.s@fac.gov.ng | | | | | |

Prepared By: Hydro Edeji
Signature: _____

Approved By: _____
Signature: _____

IRMG Internal Risk Management Group

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Sverige

INTERNAL RISK MANAGEMENT FOLLOW-UP TRAINING ATTENDANCE SHEET

Training Date: 23/10/2021 - 28/10/2021 Venue/Location: Fairway Hotel

| # | Name | Organization | Title/Role | Tel. No. | Email Address | Signature | | | | |
|----|------------------|----------------|------------------|------------|-------------------------|-----------|----|----|----|----|
| | | | | | | D1 | D2 | D3 | D4 | D5 |
| 1 | Baskanyi Felix | C.R.S | D.C.O | 0794676465 | p10-baskanyi@crs.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 2 | Simon de Souza | Caritas | SA | 0723282818 | simon@caritas.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 3 | Nyanda Esther | Mwengezi | Project Manager | 0753366771 | nyanda@mwengezi.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 4 | Susan Mwanika | Wazungu | Program Manager | 0725871630 | susan@wazungu.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 5 | David Mwanika | Wazungu | CEO | 0725871630 | david@wazungu.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 6 | Apella Anthony | Mwengezi | CEO | 0774452784 | anthony@mwengezi.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 7 | James Ochieng | Wazungu | CEO | 0725871630 | james@wazungu.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 8 | George Buzimbira | Join for water | Programs officer | 0774452784 | george@joinforwater.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 9 | Nyanda Esther | ABS | Consultant | 0774452784 | nyanda@abs.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 10 | Sarah Akpan | ABS | II | 0774452784 | sarah@abs.org | ✓ | ✓ | ✓ | ✓ | ✓ |

Prepared By: Nyanda Esther Signature: _____

Approved By: _____ Signature: _____

IRMG Internal Risk Management Group

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INTERNAL RISK MANAGEMENT FOLLOW-UP TRAINING ATTENDANCE SHEET

Training Date: 25/10/2021 - 25/10/2021 Venue/Location: Fairway Hotel

| # | Name | Organization | Title/Role | Tel. No. | Email Address | Signature | | | | |
|---|-------------|--------------|---------------|------------|---------------|-----------|----|----|----|----|
| | | | | | | D1 | D2 | D3 | D4 | D5 |
| 1 | Mwai Sathya | ABS | Country Chief | 0774452784 | mwai@abs.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 2 | | | | | | | | | | |

Prepared By: Nyanda Esther Signature: _____

Approved By: _____ Signature: _____

IRMG Internal Risk Management Group

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INTERNAL RISK MANAGEMENT FOLLOW-UP TRAINING ATTENDANCE SHEET

Training Date: 1st - 5th NOVEMBER 2021 Venue/Location: WHITE CASTLE XUA

| # | Name | Organization | Title/Role | Tel. No. | Email Address | Signature | | | | |
|----|------------------|-------------------|--------------------------|------------|-----------------------------|-----------|----|----|----|----|
| | | | | | | D1 | D2 | D3 | D4 | D5 |
| 01 | LAWOKO GARY | ICA | Proctor | 0782282566 | lato@ica.dk | ✓ | ✓ | ✓ | X | X |
| 02 | BENARD BIRCH | CARITAS | Compliance & Consultancy | 0773425654 | benard@caritas.org | ✓ | ✓ | ✓ | X | X |
| 03 | Phillip Moore | Swedish Mission | Field Program Manager | 0771615884 | phillip@swedishmission.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 04 | Aled Glorie | LWF | Risk Program Accountant | 0781634242 | aled@lwf.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 05 | Madi Simon Peter | LWF | Support Services Manager | 0776721307 | madi@lwf.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 06 | ALANI B VICTOR | CARITAS | ED | 0773249740 | alanim@caritas.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 07 | Mwengezi Aida | AREA | E/O | 0785219942 | aida@area.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 08 | Sarah Ntala | Save the Children | Senior Accountant | 0799424458 | sarah@save-the-children.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 09 | Munduru Gladys | Wathangoribiti | Accounts Assistant | 0775300574 | gladys@wathangoribiti.org | ✓ | ✓ | ✓ | ✓ | ✓ |
| 10 | Nyanda Esther | ICA | Publicist | 0799443058 | nyanda@ica.dk | ✓ | X | ✓ | X | ✓ |

Prepared By: Nyanda Esther Signature: _____

Approved By: _____ Signature: _____

IRMG Internal Risk Management Group

Sweden
Sverige

INTERNAL RISK MANAGEMENT FOLLOW-UP TRAINING ATTENDANCE SHEET

Training Date: 1st - 5th NOVEMBER 2021 Venue/Location: WHITE CATTLE ARJA

| # | Name | Organization | Title/Role | Tel. No. | Email Address | Signature | | | | |
|----|-----------------|---------------|----------------------------------|-------------|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | | | | | | D1 | D2 | D3 | D4 | D5 |
| 01 | ANITA BETTI | AVSI | SENIOR ACCOUNTANT | 0773271138 | betty@avsi.org | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 02 | Abigayle Joan C | CEFOAD | FD | 0772362084 | rad@cefoad.org | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 03 | Adriana Robert | CEFOAD | FM | 0772361720 | francine@cefoad.org | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 04 | OKOT Peter | OXI-AM | Finance Officer | 0782168276 | okot.peter@oxi-am.org | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 05 | Nalyengo Asten | OXI-AM | Public Health Specialist Officer | 077860651 | astennalyengo@oxi-am.org | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 06 | Harshama Bhanu | ARU | Public Manager | 0772361422 | harshama@aru.org | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 07 | Collin Mubumba | PIU | Finance Area Coordinator | 0770599911 | collin.mubumba@piu.org | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 08 | DAVIDE MURRAY | PBS (Swedish) | Facilitator | 0772510860 | muraydavid@pbs.se | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 09 | Sam Anyezita | " | " | 07723624258 | sam.anyezita@oxi-am.org | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 10 | Nyundai Esther | Merisy Corps | Project Asst | 0778306771 | nyundai@merisy-corps.org | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

Prepared By: Nyundai Esther Approved By: _____
 Signature: [Signature] Signature: _____

IRMG Internal Risk Management Group

Sweden
Sverige

INTERNAL RISK MANAGEMENT FOLLOW-UP TRAINING ATTENDANCE SHEET

Training Date: _____ Venue/Location: _____

| # | Name | Organization | Title/Role | Tel. No. | Email Address | Signature | | | | |
|---|---------------|--------------|--------------|------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | | | | | | D1 | D2 | D3 | D4 | D5 |
| 1 | Eric Akaya | C.H.S | Director | 0772361422 | eric.akaya@chs.org | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2 | Angela Miller | Plan | Area Manager | 0772361422 | angela.miller@plan.org | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3 | Sharon Akaya | SCS | Director | 0772361422 | sharon.akaya@scs.org | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

Prepared By: Nyundai Esther Approved By: _____
 Signature: [Signature] Signature: _____

IRMG Internal Risk Management Group

Sweden Sverige

INTERNAL RISK MANAGEMENT FOLLOW-UP TRAINING ATTENDANCE SHEET

Training Date: 5th NOVEMBER - 12th NOVEMBER 2021 Venue/Location: WELLDON HOTEL MOROCCO

| # | Name | Organization | Title/Role | Tel. No. | Email Address | Signature | | | | |
|----|------------------|--------------|--------------------|-----------|----------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | | | | | | D1 | D2 | D3 | D4 | D5 |
| 01 | Robysson Louart | Mangroba | CHIEF OFFICER | 077747757 | robyssonlouart@gmail.com | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 02 | Abdel Hamdani | SONATECH | FIELD OFFICER | 077200447 | abdel.hamdani@sonatech.com | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 03 | JAMES FORTUNE | SONATECH | IT SUPPORT | 077297941 | fortunejames@sonatech.com | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 04 | EDRICH NWAJIAKWA | Mangroba | S.P.O | 077500650 | edrichnwajiakwa@gmail.com | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 05 | Chawen FENW | Mangroba | OPERATIONS OFFICER | 077500611 | chawenfenw@gmail.com | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 06 | ARIST ARILLA | Rampcom | IT DIRECTOR (P) | 075500604 | arillaarist@gmail.com | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 07 | ARIELLO COLLINS | Mangroba | PROGRAM OFFICER | 075500650 | ariellocollins@gmail.com | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 08 | SAKOL EMANANUE | KDEP | ACCOUNTANT | 077466079 | emananue@gmail.com | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 09 | ILKO RYHII | Rampcom | FAM | 077750751 | ilko.ryhii@gmail.com | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 10 | SAMM AYERHA | ABS CONSULT | PROJECT MANAGER | 077200447 | ayersamm@gmail.com | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

Prepared By: Miyadi Fikri
Signature: [Signature]

Approved By: _____
Signature: _____

IRMG Internal Risk Management Group

Sweden Sverige

INTERNAL RISK MANAGEMENT FOLLOW-UP TRAINING ATTENDANCE SHEET

Training Date: 5th NOVEMBER - 12th NOVEMBER 2021 Venue/Location: WELLDON HOTEL MOROCCO

| # | Name | Organization | Title/Role | Tel. No. | Email Address | Signature | | | | |
|----|----------------|--------------|------------|-----------|-------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | | | | | | D1 | D2 | D3 | D4 | D5 |
| 11 | DANIEL AUMISIA | ABS | CONSULTANT | 077500650 | daniel.aumisia@absconsult.com | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |

Prepared By: Miyadi Fikri
Signature: [Signature]

Approved By: _____
Signature: _____

Annex 4: Post-Training Evaluation Form

This form is intended to gather feedback from the participants on key parameters of the training. This information is intended to inform and improve future trainings being planned by IRMG. You are therefore requested to provide objective and honest feedback that would help achieve its intended purpose herein indicated. DO NOT Indicate your names or that of your Organisation.

Scoring Guide

Score each session according to CONTENT, UNDERSTANDING, PRESENTATION and USEFULNESS. In each of the boxes provided give an appropriate score using the following scales:

| | | |
|----------------|---|----------------------------------|
| CONTENT: | 1 | of minimum interest |
| | 2 | of below average interest |
| | 3 | of average interest |
| | 4 | of above average interest |
| | 5 | of maximum interest |
| UNDERSTANDING: | 1 | very difficult to understand |
| | 2 | somewhat difficult to understand |
| | 3 | acceptable |
| | 4 | quite easy to understand |
| | 5 | very easy to understand |
| PRESENTATION: | 1 | bad |
| | 2 | poor |
| | 3 | average |
| | 4 | good |
| | 5 | excellent |
| USEFULNESS: | 1 | not useful at all |
| | 2 | some parts not useful |
| | 3 | useful |
| | 4 | some parts very useful |
| | 5 | all parts very useful |

After you have completed the scoring of each session, fill out the COMMENTS section with reviews about the session. These are important to help us assess how the session went and how improvements can be made.

Please carry out the evaluation on your own. We need to know your views, not the combined views of several people.

Thank you for your help.

POST TRAINING EVALUATION REPORT FOR INTERNAL RISK MANAGEMENT PHASE 2 FOLLOW-UP TRAINING ON FRAUD AND CORRUPTION FOR THE INTERNAL RISK MANAGEMENT GROUP (IRMG)

Background Information

| Qn No | Questions | Responses | Codes |
|-------|--------------------------------------------------------------------------|------------------------------------------------|-------------|
| 0.1 | In which department are you deployed (E.g. Finance, HR etc) | | |
| 0.2 | How long have you been working with that organisation? | Less than 1 year 1-3 years Above 3 years | 1 2 3 |
| 0.3 | How often have you attended Risk Management Trainings organised by IRMG? | First time Twice Thrice | 1 2 3 |

General feedback on the training content and delivery methods (Give a score to each of the elements of the training in the table below)

| Qn No | Questions | Response definition | Scores |
|-------|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 1.1 | Relevance of the training content | of minimum interest of below average interest of average interest of above average interest of maximum interest | 1 2 3 4 5 |
| 1.2 | Understandability of training content | very difficult to understand somewhat difficult to understand acceptable quite easy to understand very easy to understand | 1 2 3 4 5 |
| 1.3 | Presentation quality | Bad Poor Average Good Excellent | 1 2 3 4 5 |
| 1.4 | Usefulness of the content presented/discussed | Not useful at all Some parts not useful Useful Some parts very useful All parts very useful | 1 2 3 4 5 |

POST TRAINING EVALUATION REPORT FOR INTERNAL RISK MANAGEMENT PHASE 2 FOLLOW-UP TRAINING ON FRAUD AND CORRUPTION FOR THE INTERNAL RISK MANAGEMENT GROUP (IRMG)

Feedback on Specific Sessions

| | | | Ranking | | | | |
|-------------|-----------------------------------------------------------------|----------------------|---------|---|---|---|---|
| Session No. | Description | Evaluation Parameter | 1 | 2 | 3 | 4 | 5 |
| 1. | Culture, Values, Ethics and Tone at the Top | Content | | | | | |
| | | Understanding | | | | | |
| | | Presentation | | | | | |
| | | Usefulness/relevance | | | | | |
| 2. | Fraud & Corruption | Content | | | | | |
| | | Understanding | | | | | |
| | | Presentation | | | | | |
| | | Usefulness/relevance | | | | | |
| 3 | Risks in Procurement | Content | | | | | |
| | | Understanding | | | | | |
| | | Presentation | | | | | |
| | | Usefulness/relevance | | | | | |
| 4 | Risk Management Maturity Assessment | Content | | | | | |
| | | Understanding | | | | | |
| | | Presentation | | | | | |
| | | Usefulness/relevance | | | | | |
| 5 | Risks in the Recruitment Process | Content | | | | | |
| | | Understanding | | | | | |
| | | Presentation | | | | | |
| | | Usefulness/relevance | | | | | |
| 6 | Role of Information Technology (IT) in Internal Risk Management | Content | | | | | |
| | | Understanding | | | | | |
| | | Presentation | | | | | |
| | | Usefulness/relevance | | | | | |
| 7 | Developing an Effective Internal Controls System | Content | | | | | |
| | | Understanding | | | | | |
| | | Presentation | | | | | |
| | | Usefulness/relevance | | | | | |
| 8 | The Risk Management Process & tools | Content | | | | | |
| | | Understanding | | | | | |
| | | Presentation | | | | | |
| | | Usefulness/relevance | | | | | |

Participant expectations & key training achievements

| Qn No | Questions | Response definition | Scores |
|-------|-------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-----------------------|
| 1.1 | What expectations did you have from this training? | 1..... 2..... 3..... 4..... 5..... | |
| 1.2 | To what extent have your expectations from this training been achieved? | Not achieved at all Slightly achieved Fairly achieved Achieved Exceedingly achieved | 1 2 3 4 5 |
| 1.3 | To what extent are you satisfied with the entire training content? | Highly dissatisfied Dissatisfied Indifferent Satisfied Highly satisfied | 1 2 3 4 5 |

On a scale of 1-5, with 1 being the lowest level of satisfaction and 5 the highest, how would you rate the following elements of the training.

What key recommendations would you suggest in a bid to inform trainings?

.....

