THE UNITED REPUBLIC OF TANZANIA
COMMISSION FOR HUMAN RIGHTS AND GOOD GOVERNANCE

RISK MANAGEMENT FRAMEWORK

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CONTENTS

LIST OF ABBREVIATIONS

CIA   Chief Internal Auditor

CRSA   Control Risk Self-Assessment

CHRAGG   Commission for Human rights and Good Governance

KEY DEFINITIONS

For the purpose of this document and risk management at CHRAGG, the following terms and definitions apply:

i. "Risk" the possibility of undesirable event (or situation) occurring that might prevent or impact upon the achievement of organization's objective(s).

The impact can be a threat to the delivery of the objectives or a missed opportunity.

Risk is measured as a product of its impact (I) to the respective objective and likelihood (L) of occurring.

ii. "Strategic Risks" are recognized as risks that affect the ongoing work of the CHRAGG as outlined in its Strategic Plan.

iii. "Operational Risks" related to all other corporate risks associated with the operation of the Commission.

iv. "Risk Identification" The process of determining what might happen, how, when and why.

v. "Likelihood" a chance of something happening.

vi. "Risk Analysis" is the systematic process applied to understand the effect of the uncertainty of the risk on our goals and objectives.

vii. "Risk Evaluation" is the process of comparing the significance of the risks to define the order in which they should be dealt with.

viii. "Risk Treatment" is the process of selection and implementation of measures to modify risk.

ix.   **"**Risk Owner" The Senior Managers responsible for the area that the risk will impact on most or that has been assigned the responsibility for the risk by their ==Executive Officer (through the CRSA workshop)==. Each risk item has a primary owner, responsible for oversight and management of that risk, and may have supporting risk owners. The risk owner will be responsible for preparing action-plans for mitigating the risk as identified in the detailed risk identification and analysis sheet.

 x.   "Risk Register" A composite, prioritized, list of the identified and evaluated risks outlining their likelihood and potential impact, and includes action plan or proposed mitigating measures to manage or contain a risk to acceptable levels.

xi.   "Corporate Governance" refers to the set of systems, principles and processes by which the organization is governed. They provide the guidelines as to how the organization can be directed or controlled such that it can fulfill its goals and objectives in a manner that adds to the value of the organization and is also beneficial for all stakeholders in the long term.

CHAPTER ONE

1.0 BACKGROUND

The Tanzania Commission for Human Rights and Good Governance (CHRAGG) is established under Article 129 of the Constitution of the Republic of Tanzania of 1977 as amended from time to time, and the Commission for Human Rights and Good Governance Act, Cap. 391of 2001.

1.1 Mandate

The mandates of CHRAGG are provided under Article 130(1) of the Constitution and Section 6 (1) of the Commission for Human Rights and Good Governance Act, Cap. 391 of 2001.

The functions are:

(i) To promote the protection and the preservation of human rights and duties in accordance with the Constitution and the laws;

(ii) To enquire into human rights and administrative justices complaints and allegations;

(iii) To carry out research into human rights and administrative justice issues and to educate the public about such issues;

(iv) To institute proceedings in courts designed to terminate activities involving the violation of human rights and contravention of the principles of administrative justice;

(v) To investigate the conduct of any person to whom or any institution which falls within the mandates of CHRAGG in the course of the exercise of the functions of his office or discharge of functions in excess of authority;

(vi) To investigate or inquire into complaints concerning practices or actions by persons holding office in the service of the Government, public institutions and private institutions or individuals where those complaints allege abuse of power, injustice and unfair treatment;

(vii) To visit prisons and places of detention or related facilities with a view of assessing and inspecting conditions of the persons held in such places and making recommendations to redress the existing problems;

(viii) To provide remedy through reconciliation, mediation, negotiation or court action;

(ix) To provide advice to the government and other public organs and private sector institutions on specific issues relating to human rights and administrative justice;

(x) To make recommendations relating to any existing or proposed legislation, regulations or administrative provisions to ensure compliance with human rights norms and standards and with the principles of good governance;

(xi) To promote ratification of or accession to treaties or conventions on human rights, harmonization of national legislation and monitor and assess compliance within the United Republic, by the Government and other persons, with human rights standards provided for in treaties or conventions or under customary international law to which the United Republic has obligations; and

(xii) To cooperate with other international agencies dealing with protection and promotion of human rights and administrative justice.

1.2 Vision

A society with a culture of respecting human rights, principles of good governance, and human dignity.

1.3 Mission

To spearhead promotion, protection, and preservation of human rights, principles of good governance for all people in collaboration with stakeholders..

1.4 Risk Management Objectives at CHRAGG

The essence of integrating risk management within CHRAGG's culture, processes, structure and operation follows a realization that the Secretariat operates in a complex and ever-changing environment, coupled with increasing public demands for best possible value of its services, accountability on resources, and higher quality standards in Ethics supervision. These factors not only place more pressure on the CHRAGG's management, but also expose it to new challenges that, if not effectively managed, will derail the Secretariat from achieving its entrusted role in management and ensuring ethical conduct of public leaders.

The overall objective for adopting risk management at CHRAGG is to provide a reasonable assurance on the achievement of objectives, and to ensure the sustainability and stability of CHRAGG's service delivery. Specifically, the risk management framework at CHRAGG seeks to:

i. Embed the management of risk as an integral part of the Commission's planning and operations;

ii. Establish an effective system of risk identification, analysis, evaluation and treatment within all areas and all levels of the Commission;

iii. Avoid exposure to significant reputational, operational and financial loss;

iv. Contribute to the achievement of the commission's objectives; and

v. Assess the benefits and costs of implementation of available options and controls to manage risk.

1.5 Structure of the Document

This document termed "Risk Management Framework" is composed of four main sections namely:

1. Chapter 2: Risk Management Policy,
2. Chapter 3: Risk Management Roles and Responsibilities,
3. Chapter 4: Risk Management Procedures and,
4. Annex: Risk Management Templates.

In a nutshell, the risk management policy sets out the CHRAGG's strategy and commitment to risk management; the other three parts of the framework (i.e. governance structure, procedures and templates) are designed to support the policy by providing details of the roles and responsibilities of officials, and procedures applicable in implementing the CHRAGG's Risk Management Policy.

The document is in line with the National Guidelines for Developing and Implementing Institutional Risk Management Frameworks in Public Sector Organization, which was issued by the Internal Auditor General's Division of the Ministry of Finance in December, 2012.

1.6 Scope of the Framework

This framework presents the commitment and approach in managing risks that endanger the achievement of the Commission's strategic and operational objectives at all levels of management.

In this case its scope applies at all levels of the Commission i.e. across all levels of the organizational structures, including all departments, Zanzibar office, branches, units, projects/programs and activities.

All employees in all areas and activities are responsible for applying risk management principles and practices in their work areas.

1.7 Standards and Legislative Context

In establishing the Risk Management Framework, a number of Standards and Laws/Regulations both within and outside the country have been considered. This framework is informed by the following:

i. The Public Finance Act (2001) as amended in year 2010.

ii. The National Guidelines for Developing and Implementing Institutional Risk Management Framework in Public Sector Organizations (2012 by the Ministry of Finance).

iii. Treasury Circular No. 12 of 2013 on Implementing Risk Management in Public Sector Organizations.

iv. The International Standards: ISO 31000 - Risk Management – Principles and Guideline on Implementations.

CHAPTER TWO

2.0 RISK MANAGEMENT POLICY

2.1 Purpose of Policy

The purpose of this policy is to communicate CHRAGG's risk management philosophy and the processes and practices that are in place to identify, communicate and manage material risks across the Commission.

The policy also ensures that responsibilities have been appropriately delegated for risk management.

2.2 Policy Statements

i. In order to reduce loss and increase the likelihood of achieving its objectives, ES is committed to managing risk in accordance with the processes set out in the National Guidelines for Developing and Implementing Institutional Risk Management Framework in Public Sector, and the International Standard ISO 31000:2009.

ii. To meet this commitment, risk is every Commission's employee's business. All employees are responsible for managing risk in so far as is reasonably practicable within their area of activity.

iii. Sound risk management principles and practices will become an integral part of the normal management strategy for all departments within CHRAGG.

iv. Implementation of risk management is a priority and will be accomplished through embedding a risk management ethos in all aspects of the commission's activity.

v.   The management of risk will be integrated into CHRAGG's existing strategic planning and operational process and is to be fully recognized in the funding and reporting processes.

vi.   CHRAGG is committed to fulfilling the requirements for managing risk as described in the Treasury Circular No. 12 of 2012.

vii.   CHRAGG will ensure that the necessary resources are made available to those accountable and responsible for the management of risk.

viii.   This policy will be reviewed and updated as required on an at least annual basis or in the event of a significant change of circumstances.

2.3 Policy Authentication

This document termed the "RISK MANAGEMENT FRAMEWORK" was adopted by the Commission for Human Right and Good Governance on. ....

Signed by:

EXECUTIVE SECRETARY

COMMISSION FOR HUMAN RIGHTS AND GOOD GOVERNANCE

CHAPTER THREE

3.0 ROLES AND RESPONSIBILITIES

This section presents the roles and responsibilities with regard to implementation of risk management in the Commission for human Right and Good Governance. This architecture also sets out the lines of communication for reporting on risk management issues and events.

3.1 The Commissioners

3.2 The Executive Secretary

The Executive Secretary i.e. Accounting Officer is accountable for the overall governance of the risk management practice at the Commission. He/she shall oversee the development and implementation of risk management framework that aligns with the Commission's operations, structure and context.

He/she shall specifically be responsible for:

i. Set an appropriate tone by supporting the adoption and implementation of effective risk management practices at the Commission.

ii. Oversee the design, implementation and enhancement of Risk Management Frameworks that align to the Commission's structure, operations, and overall context.

iii. Ensure appropriate actions are taken in respect to the recommendations of audit committee, internal audit, and external audit with regard to issues of risk management.

iv. Provide assurance to relevant stakeholders that the key risks to the Commission's objectives and activities are properly identified, assessed and mitigated

v.   Ensure that the contents of the circular are brought to the attention of all Heads of Departments/units, and all other officers entrusted with management of public resources.

3.3   Audit Committee

The Audit Committee is responsible for overseeing Risk Management within the Commission. It is an advisory body and reports to the Accounting Officer. The Audit Committee shall perform the following responsibilities:

i.   Familiarize itself with risk management process and approach of the Commission.

ii.   Make risk management as one of its standing agendas in its meetings.

iii. Catalyze risk management by enquiring from management risk assessments and treatment reports.

iv.   Ask to see the departmental/ institutional level risk registers periodically.

v.   Review all matters related to risk and risk management, through risk management reports, on the manner they are being managed

vi.   Ensure appropriate internal audit work is undertaken with regards to risks, by ensuring that internal audit plans are risk-based and focus on the most significant risk areas.

vii. Provide regular feedback to the Accounting Officer on the adequacy and effectiveness of risk management in the Commission, including recommendations for improvement.

3.4   Risk Management Coordinator

Risk management coordination is charged under the Department of Planning Monitoring and Evaluation. The Director of the Department is thus known as the Risk Management Coordinator (RMC). The RMC will assist the Accounting Officer by performing the following responsibilities:

i. Coordinate efforts for developing and enhancing appropriate risk management policies, procedures and systems

ii. Maintain the Commission's risk register and other documents/reports related to risk management;

iii. Receive action plans for risk treatment from all risk owners;

iv. Receive and compile implementation reports from other risk owners;

v. Compile, summarize and analyze institutional- wide risk management implementation reports on quarterly basis to the Accounting Officer. The reports will also be presented and discussed in the Management Committee of the Commission;

vi. Present the risk management quarterly implementation reports to Audit Committee;

vii. Liaise with the Internal Audit in getting feedback regarding evaluation of implementation of risk management activities. In that regard, the Risk Management Coordinator will disseminate audit findings to all responsible officials and ensure responses on the same;

viii. Capture and document any emerging risk in the due course;

ix. Provide advice and tools to staff and management at all levels on risk management issues within the commission, including facilitating workshops in risk identification;

x. Initiate review of Commission's risk register on annual basis.

3.5 Heads of Departments and Heads of Units

The Heads of Departments and Heads of Units are accountable for strategic risk management within areas under their control including the devolution of the risk management process to heads of sections for operational and other staff. They are also "risk owners". Specifically they are responsible for:

i. Manage the risks they have accountability for.

ii. Review the risks on a yearly basis. This includes updating risk information pertaining to the risk as well as annual review of their risk registers and related controls

iii. Identify where current control deficiencies may exist.

iv. Escalate the risk that is increasing in likelihood or consequences.

v. Provide information about the risk when it is requested. This includes giving cooperation to auditors (both internal and external) in the course of audit of risk management activities within their departments or units.

vi. Preparation of quarterly risk management implementation reports of risk treatment action plans and to submit them to the Risk Management Coordinator.

vii. Maintenance of risk register and other documents/ reports relating to risk management within their respective departments or units in a systematic manner.

3.6 Departmental Risk Management Coordinators

The departmental risk management coordinators (DRMCs) as appointed by the directors of divisions or heads of units will be responsible for the following:

i. Maintain the department's risk register and other documents/reports related to risk management at the departmental or unit level;

ii. Assist risk owners in compiling action plans for risk treatment;

iii. Assist risk owners in compiling quarterly risk management implementation;

iv. Capture and document any emerging risk in the due course;

v. Initiate review of department's risk register (in line with the institutional-wide review) on annual basis.

3.7 Head of Sections

Section heads via their line division, unit or any other superior office are accountable for:

i. Implementation of this policy within their respective areas of responsibility;

ii. Formal identification of risks that impact upon the section's objectives and functions

iii. Implementation of risk management action plans

iv. Preparation of quarterly risk management implementation reports and submit them to their respective head of division, departments or units

v. Ongoing maintenance of the risk register in so far as it impacts on their respective responsibilities; and

vi. Ensuring compliance with risk assessment procedures.

3.8 Chief Internal Auditor

The role of internal audit is to provide independent and objective assurance to the Executive Secretary on the effectiveness of the risk management framework put in place by management and recommending appropriate risks mitigation measures

Internal audit unit has the responsibility to provide overall assurance and advice to Accounting Officers by conducting the following activities

i. Evaluating the effectiveness of the risk management activities in ensuring that key risks facing the Commission are being managed appropriately

ii. Focusing internal audit work on the significant risks as identified by management.

iii. Auditing the risk management process.

iv. Providing active support and involvement in the risk management process with 'safeguard in place". These includes

a) Participating in audit committee meeting where risk management issues are discussed.

b) Monitoring activities and status reporting.

3.9 All other Staff

Every staff member of the Commission is responsible for the effective implementation risk management including the identification of potential risks.

CHAPTER FOUR

4.0 GUIDELINES AND PROCEDURES

This section give procedural guidelines on how to carry out risk management activities, especially on how to identify, evaluate, treat and report risks.

4.1 The ISO 31000: 2009 Risk Management Process

CHRAGG adopts the International Standards Organization Risk Management Process i.e. ISO 31000: 2009 (see Figure 1), which include the following processes:

i.   Establishing the context

ii.   Risk Assessment (i.e. Identifying, analyzing and evaluating risks)

iii. Treating the risks

iv.   Communicating and consulting

v.   Monitoring and reviewing.

Each of this process is given more explanation below.

Figure 1: Risk Management Process by ISO 31000: 2009
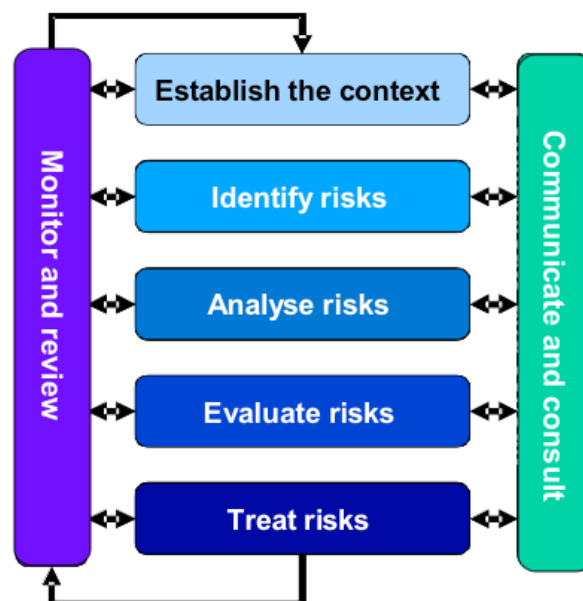
4.1.1 Establishing Context

i. This is the strategic, organizational and risk management context against which the risk management process at CHRAGG will take place.

ii. The risk management process should be aligned with the Commission's planning and budgeting process. This means that when strategic objectives, goal and targets are set, risk against them should be identified and mitigation controls be planned and incorporated within other implementation activities.

iii. In risk assessment, context should be viewed in terms of external (political, legal, technological, economic, social and environmental) and internal environments to the Secretariat (to include all departments, units, sections, programs, projects, activities in all sectors at the Commission). These are mostly where the sources of risks come from.

4.1.2 Approach to Risk Assessment

i. Risk assessment involves risk identification, risk rating, proposing mitigation controls, and assigning responsibilities to risk owners.

ii. The two main approaches may be used in conducting this process, namely the use of a survey questionnaire or a workshop session termed as Control Risk Self-Assessment (CRSA).

iii. However, the CRSA workshop approach is more preferred due to its ability to guarantee greater participation and responses among officials. It also has the advantage of acting both as a training session and building among participants a sense of ownership to the whole aspect of risk management.

iv. During the risk assessment, the participants/respondents will be involved in:

a. Risk identification and rating

b. Proposing and planning mitigating controls, and

c. Assigning responsibilities to risk owners.

4.1.3 Risk Identification and Ratings

i. This is the identification of what, why and how events may arise to stop from achieving the specific objective.

ii. The risk identification must base on a specific strategic objective, targets and operations/ functions, depending on the level that the risk register is to be developed (i.e. strategic or functional level).

iii. All identified risks must be captured in the Risk Identification and Analysis Sheet (see Template 2).

4.1.4 Risk Analysis and Evaluation

i. This is the determination of existing controls and the analysis of risks in terms of IMPACT and LIKELIHOOD in the context of those controls.

ii. The analysis should consider the range of potential consequences and how likely those consequences are to occur.

iii. Impact and likelihood are combined to produce an estimated level of risk. This will enable risks to be ranked and prioritized.

iv. Impact and likelihood will be rated using a five (5) band rating scale for both impact and likelihood (see Table 1).

Table 1: Risk Rating in a 5 Band Scale

Number	Impact	Likelihood
5	Very High (VH) also *Catastrophic*	Very High (VH) also *Almost certain*
4	High (H) also *Major*	High (H) also *Likely*
3	Medium (M) also *Moderate*	Medium (M) also *Possible*
2	Low (L) also *Minor*	Low (L) also *Unlikely*
1	Very Low (VL) also *Insignificant*	Very Low (VL) also *Rare*

4.1.5 Proposing and Planning Risk Treatment

i. The overall risk status shall be obtained by multiplying the impact and likelihood (i.e. I x L), where each risk will be given a specific color to match the product of impact and likelihood (see Table 2).

ii. Table 2 provides different levels of risk status (i.e. product of IMPACT x LIKELIHOOD) with different meaning and proposed responses.

iii. For extreme priority risks, each department that the risk is falling will be required to develop and implement specific risk management plans including funding considerations. Lower priority risks may be accepted and monitored. This information is also termed as PROPOSED CONTROLS must be reflected both in the Risk Identification and Analysis Sheet (see Template 2).

Table 2: Risk Status, Color Expression and Proposed Response

Total Risk/ Risk Status (Impact x Likelihood)	Description	Expression in Color	Meaning and Responses
15-25	Extreme or severe	Red	Very serious concern; highest priority. Take immediate action and review regularly.
10-14	High	Light brown	Serious concern; higher priority. Take immediate action and review at least three times a year
5-9	Moderate	Yellow	Moderate concern; steady improvement needed. Possibly review biannually
1-4	Low	Green	Low concern; occasional monitoring. Tolerate/ Accept. Continue with existing measures and review annually.

iv.   All Risk Identification and Analysis Sheet must be compiled to form the Secretariat's RISK REGISTER (see Template 1).

v.   As an important part of the Risk Register, a RISK HEAT MAP (see Figure 2) must be prepared to indicate where each risk falls within the regions of the heat-map, and to give an overall picture of the Commission's Risk Status.

vi. After the approval of the RISK REGISTER, each Risk Owner must complete a Risk Treatment Schedule and Action Plan as indicated by Template 3.

vii. Each Risk Owner shall be responsible for the Implementation of the risk treatment actions as proposed in the risk identification and analysis sheets.

Figure 2: Risk Heat Map
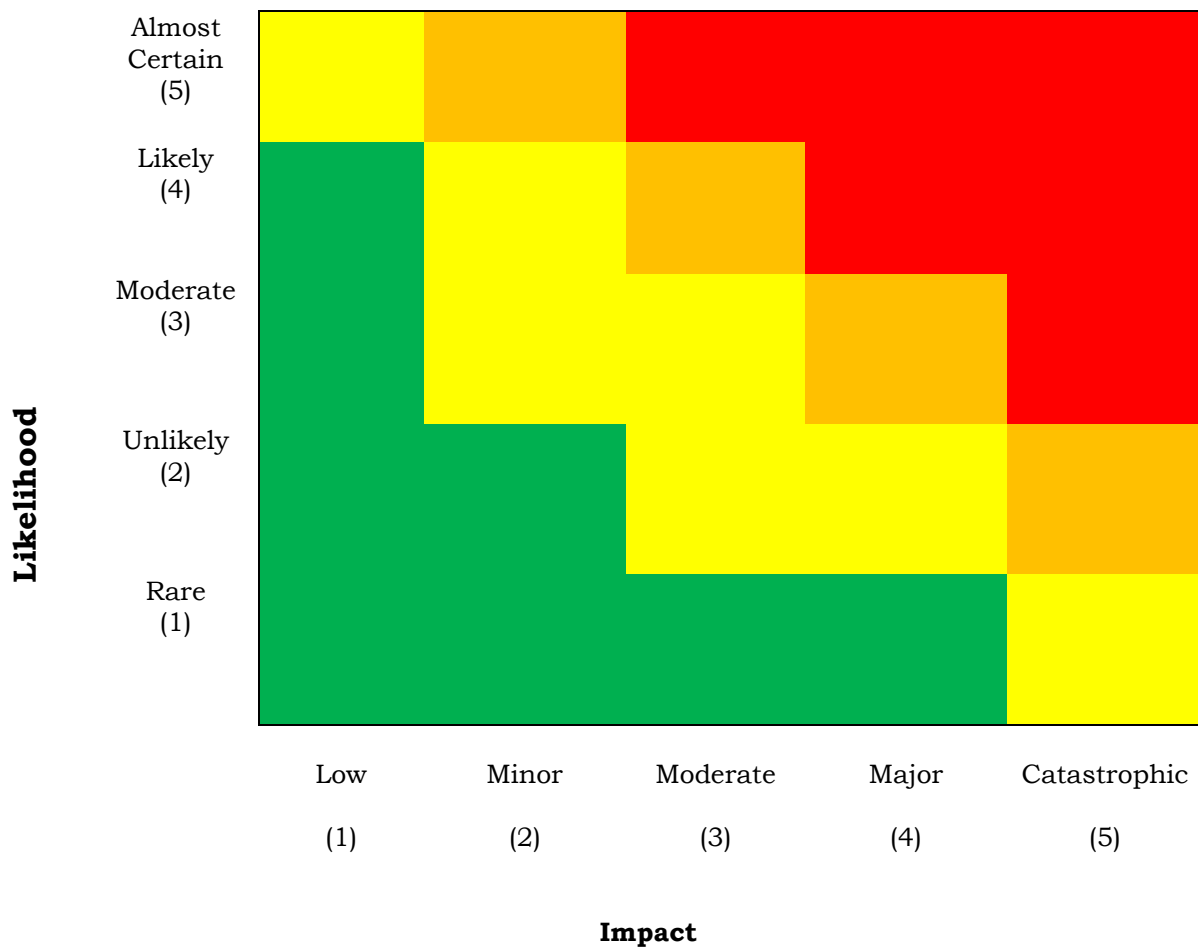
4.1.6 Monitoring, Reviewing and Reporting

i. This is the oversight and review risk management system and any changes that might affect it.

ii. Monitoring and reviewing should occur concurrently throughout the risk management process.

iii. The main tool for monitoring will be the benchmark of the proposed risk treatment action plans (in Template 3) with the actual Risk Treatment Implementation Reports (Template 4).

iv. Each Risk Owner therefore, in a quarterly basis, must report of the status of risk treatment. This will be done by complete Risk Treatment Implementation Reports as indicated in Template 4.

v. The Risk Treatment Implementation Reports shall be submitted to the Risk Coordinator, who in turn will prepare an overall Commission's Risk Management Report for the respective quarter or financial year (where appropriate).

4.1.7 Communication and Consultation

i. Appropriate communication and consultation with internal/external stakeholders should occur at each stage of the risk management process as well as on the process as a whole.

ii. As indicated above, specific quarterly Risk Management Reports will need to be completed for review by the responsible authorities within the Commission, or outside the Commission as the need may be.

4.1.8 Implementation

The Framework will be signed by the Executive Secretary as a commitment to its implementation and adherence thereto. The Risk Management Framework will be communicated throughout the Commission by means of fliers, circulars and special awareness sessions.

4.2 Framework Update

The Risk Management Framework shall be reviewed and updated after every five years to align with the Five Years Rolling Strategic Plan cycle. However, the Framework may be reviewed at any given time to accommodate substantive changes which may make the existing Framework, or any of its sections, redundant.

ANNEX

1. Extract of Risk Register

OBJECTIVE/TARGET (write the objective affected by the risk)	RISK TITLE (as it appears in the identification sheet)	CATEGORY OF RISK (as described in the identification sheet)	RISK ID (as in the identification sheet)	RESIDUAL RISK ASSESSMENT (as in the identification sheet)		RISK RATING (I X L) [Product (in number) of multiplying Impact by Likelihood]	RISK STATUS (write either EXTREME, HIGH, MEDIUM or LOW and shade it with the appropriate color)	PRINCIPAL RISK OWNER (as in the identification sheet)	PAGE (write the page number to make reference to the attached identification sheet)
				IMPACT (I)	LIKELIHOOD (L)				
Objective A (the objectives numbers or reference should be identical to those appearing in the organization's strategic plan document)	Risk A.01								
	Risk A.02								
	Risk A.02								
	Etc.								
	Etc.								
Objective B	Risk B.01								
	Risk B.02								
	Etc.								

2. Risk Assessment Sheets

Risk title: Provide a brief title of the risk	Risk ID: provide a unique identity

Overview	
Risk	*Provide a brief description of the risk*
Principal risk owner	*Include title of the person managing the risk and the area where the risk falls*
Supporting owner(s)	*Provide title of other persons affected by the risk*
Risk Category	*Is it a financial, technical etc (see template 2)*
Objective/plan	*List the objective impacted by the risk*

Details	
Causes:	*Consequence(s):*
Provide the causes that may lead to the risk materializing	*Provide description of what will happen if the risk will materialize*

Inherent risk analysis (tick the appropriate ratings basing on the scenario that current controls do not exist or completely fails)

Inherent risk	Impact:	*VERY HIGH*	*HIGH*	*MODERATE*	*LOW*	*VERY LOW*
	Likelihood:	*VERY HIGH*	*HIGH*	*MODERATE*	*LOW*	*VERY LOW*
Risk rating	**Impact x likelihood**	• *Multiply the ratings from impact and likelihood.* • *Shade this area with appropriate color (see Table 7 in section 3.3.6)*				

Key risk mitigation/controls currently in place and their weaknesses:

-briefly describe the current controls existing to reduce the inherent risk, also point out the main weaknesses for the current controls.

Residual risk analysis (tick the appropriate ratings basing remaining risk levels after the above existing controls)

Residual risk	Impact:	*VERY HIGH*	*HIGH*	*MODERATE*	*LOW*	*VERY LOW*
	Likelihood:	*VERY HIGH*	*HIGH*	*MODERATE*	*LOW*	*VERY LOW*
Risk rating	**I X L:**	• *Multiply the ratings from impact and likelihood.* • *Shade this area with appropriate color (see Table 7 in section 3.3.6)*				

Actions/mitigating controls to be taken: *(propose feasible treatment actions to be put in place to reduce the risk at tolerable levels, including resources required for each treatment action –financial, physical assets, or human)*	
Treatment:	**Resource required**
1. 2.	1. 2.

3. Control Implementation Action Plan

Department/Unit:
....
Date of review: .... Compiled by: .... Date: ....
Reviewed by: .... Date: ....

Risk title & ID (From Risk Register in priority order)	Proposed Treatment/Control Options (From Risk Identification Sheet)	Person Responsible for Implementation of Treatment Options (as mentioned in the risk identification sheet)	Time-table for Implementation (Give specific start and end dates)	How will this risk and treatment options be monitored

4. Risk Management Quarterly Implementation Report

Department/Unit:
....
....
**Risk Management Quarterly Implementation Report for the Quarter
Ending.....................................**
Prepared   by: ....   Date:
....

Risk title & ID (From Risk Register in priority order)	Proposed Treatment/ Control Options (From Risk Identification Sheet)	Person Responsible for Implementation of Treatment Options (as in the risk identification sheet)	Time-table for Implementation (Give specific start and end dates)	How will this risk and treatment options be monitored	Status of Implementation (completed, on-going, not done)	Remarks and/or Comments