Knowledge, evidence and learning for development

Lessons on the effectiveness of risk management units in reducing fiduciary risk

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Question

What lessons are there of relevance elsewhere regarding the objectives and effectiveness of UN risk management units in Somalia and Afghanistan or other contexts?

Contents

1. Summary

There is a limited amount of literature on the lessons regarding the effectiveness of UN risk management units (RMUs) in Somalia and Afghanistan. Responses from stakeholders interviewed is broadly positive. Discussion on risk management includes a range of methods used by non-governmental organisations (NGOs). This also includes a common recommendation for more co-ordination and harmonisation among donors.

The risk of fraud, diversion and misappropriation of funds has led NGOs and UN agencies to focus on risk management practices, including remote programming, withdrawal, third party monitoring (TPM) and a broad range of enterprise risk management (ERM) processes. This in turn has led to calls for mechanisms to collectively manage risk in certain contexts.

The UN risk management unit in Somalia (2011) has been replicated in Afghanistan (2014) and cited as a potentially useful example. The literature cites several potential advantages of RMUs:

- the dissemination of information on contractors and government actors who have committed fraud between NGOs to reduce ‘information gaps’;
- maintaining databases of information relevant to fiduciary risks;
- carrying out monitoring functions which field staff or national agencies may not have the capacity to do;
- allowing NGOs to take a common approach when dealing with governments or non-state actors;
- providing training or capacity building on risk management;
- sharing best practice for a given context;
- supporting investigations.

Disadvantages of the RMUs are:

- Delays created by extra risk assessments;
- The limited capacity of RMUs in the face of increasing demand;
- Confidentiality and privacy issues regarding registers of contractors and ‘blacklists’;
- Different strategies and willingness to accept risk among parties to an RMU.

The literature review is largely focused on grey literature and policy papers. While there is some documentation on the aims and functions of Risk Management Units, there are only partial evaluations of their effectiveness based on interviews. The literature on risk management provides examples from a variety of contexts from which indirect lessons can be drawn. A number of papers cite interviews pointing to the value of RMUs or similar mechanisms, or reflect on the problems brought by the absence of any collective mechanism. This review has therefore only been able to make partial conclusions as to the effectiveness of RMUs in fragile settings. The literature review is gender-blind and disability-blind.

2. Background and objectives of RMUs

Fraud is defined by the Risk Management Unit (RMU) as ‘any action or omission, including non-declaration of conflicting interest, purposeful deceit; including forgery, or any activities or behaviours designed to conceal or obfuscate the occurrence of such activities, that mislead, or attempt to mislead, the United Nations (entity / fund / programme / project) to obtain a financial benefit, gain or advantage, or to avoid an obligation' (RMU Afghanistan, n.d., p. 2). Fraud can be conceptualised as a triangle consisting of 1) a perceived opportunity, (2) an incentive or pressure, and (3) some way to rationalise or justify the activity itself' (RMU Afghanistan, n.d., p. 3). Risk management units are concerned with reducing opportunities for fraud and, by allowing discussion and developing procedures, reducing ways to rationalise fraud.

Various risk management practices have been developed to allow aid agencies to continue to operate in difficult contexts (Jacquand & Ranii, 2014, p. 12). Risk management is viewed by most organisations as preferable to either not talking about, and accepting, corruption in order to maintain access to countries and to protect their reputations, or simply withdrawing (Haver & Carter, 2016, p. 51).

Aid organisations practise a range of risk management activities, falling under the category of Enterprise Risk Management (ERM), including policy manuals and codes of conduct on finance and procurement; segregation of duties, rotation of staff, complaint mechanisms, deploying staff away from their local communications, and committees to hire staff and buy goods and services; and risk registers. Organisations also promote whistle-blower mechanisms, audits and zero-tolerance policies on fraud (Maxwell et al., 2011, p. 153; *NGO Risk Management Principles and Promising Practice*, n.d.; Stoddard, Haver, & Czwarno, 2016).

There is a widespread desire for at least some co-ordination in risk management. Although most international non-governmental organisations have some internal risk management procedures, there is seen to be fragmentation between agencies. A report on risk management practices suggests that different standards in risk identification and management between different NGOs working in the same region can create difficulties. If these organisations are members of an NGO federation or consortium, these different standards can delay important decisions (Stoddard et al., 2016, p. 16). In Afghanistan, international agencies expressed dissatisfaction with other agencies' monitoring and evaluation systems. They also complained about other agencies' 'lack of willingness to share data or lessons' on corruption issues (Harmer, Haver, & Wardak, 2017, p. 23). It is also noted that in Afghanistan, UN agencies has better fraud detection systems in Kabul than those in the provinces. This was attributed to cost (Harmer et al., 2017, p. 30). The report therefore suggests the value of discussing corruption risks at a national level, rather than with local officials, so that broad agreement can be reached (Harmer et al., 2017, p. 29). Co-ordination of information via electronic databases would also help agencies better monitor their programmes, especially when using third party monitoring (SAVE, 2015).

A Transparency International (TI) report on risk management with respect to corruption suggests that more inter-agency co-ordination is required (Harmer & Grunewald, 2017, pp. 15–16). Most risk management policies and practices have focused on individual agency measures, thus far meaning that the sharing of best practice could be useful (Harmer & Grunewald, 2017, p. 27). Many organisations practise informal information co-ordination to share names of individuals or contractors who have acted corruptly, or to discuss common approaches, in the absence of formal mechanisms (Maxwell et al., 2011, p. 156). This all implies that there is perceived to be value in having a body which can co-ordinate risk management, by helping to set common policies, guidelines and actions.

Harmonisation measures can also be used to ensure a consistent and principled approach. For example, the Harmonized Approach to Cash Transfers (HACT) is used by UN agencies in the Democratic Republic of Congo and the Occupied Palestinian Territories.[1] The use of funds pooled between agencies is another example (Jacquand & Ranii, 2014, p. 14).

Shared risk management is a potentially useful mechanism. It is widely accepted that 'sharing of risk management and other information across organisations constitutes an important resource' in fragile and conflicted-affected states (FCAS) (Donini & Maxwell, 2013, p. 405). **Co-ordination or shared management has a number of potential benefits including**:

- An OECD study argues that 'specialised units like [RMUs] can provide leadership and a responsibility focal point for more risky activities. They can also keep the public and political decision makers informed about progress and set-backs on a very regular basis, so as to create buy-in' (OECD, 2012, p. 67).
- Co-ordination can help reduced 'information gaps' between agencies or regional and national offices (OECD, 2012, p. 93).
- National NGOs often lack the capacity to establish corruption risk management systems, and would therefore benefit from training and support from consortiums (Harmer & Grunewald, 2017, p. 27). For example, in Guinea, the national Red Cross society developed better financial risk management by asking for help from the larger IFRC (International Federation of Red Cross and Red Crescent Societies), which provided hardware, software and training (Harmer & Grunewald, 2017, p. 36).
- Collective mechanisms, or simply headquarters support, can allow field staff to discuss corruption risks honestly, rather than simply taking the responsibility themselves, and perhaps therefore downplaying the risk for the sake of access or reputation (Harmer & Grunewald, 2017, p. 40).

However, it is also suggested that anti-corruption policies need to take into account contextual differences and information from local populations. Therefore, while collective risk management systems or headquarters might have some role in co-ordinating, training or supporting individual NGOs, they should not simply disseminate a standard policy to every context or region (Harmer & Grunewald, 2017, p. 27).

Moreover, **shared approaches are unlikely to work where the partners have differing strategies or approaches to risk** (Jacquand & Ranii, 2014, p. 5). Most NGOs working in fragile contexts accept some degree of risk, and some may allow for significant financial losses in order to continue working. However, the degree of this acceptance may differ considerably between NGOs, based on differing priorities and strategies, which would likely strain the working of an RMU.

[1] 'The HACT shifts the management of cash transfers from a system of rigid controls to a risk management approach by simplifying and harmonizing rules and procedures for transferring resources to implementing partners while strengthening their capacity to effectively manage resources. The approach uses macro and micro assessments, conducted with implementing partners during program preparation, to determine levels of risk and capacity gaps to be addressed. It uses assurance activities such as audits and spot checks during implementation and it introduces a new harmonized format for implementing partners to request funds and report on how they have been used' (Jacquand and Ranii, 2014, p. 12).

3. Collective risk management in Somalia

Several collective risk management mechanisms have been implemented in Somalia because of the high level of security and corruption risk. Somalia has ‘weak state structures and volatile politics’, which allows greater scope for corruption and diversion of aid. Much aid is managed remotely from Kenya, making it hard for agencies to monitor corruption risks (OECD, 2012, pp. 53–54).

There are several examples of collective risk management mechanisms, although none has been evaluated. Risk is managed collectively under the Somalia Development and Reconstruction Facility (SDRF). The SDRD includes a Joint Risk Management Strategy and a Risk Management Group. Funds are pooled to mitigate risk, but some NGOs felt that this has forced them to operate within the constraints of the least flexible or most risk-averse fund contributor’ (Honig & Cramer, 2017, p. 15). The ICRC also has a risk management unit in Somalia. It ‘maintains a directory of aid and local actors’ (UNHCR, 2014, p. 1). UNICEF runs an Audit and Risk Management Working Group to help write policies and plans. It undertakes the following initiatives (Williams, Burke, & Wille, 2013, p. 13):

- A Somalia Risk and Control Library to profile the risks of operating in Somalia and associated mitigation measures.
- Developed a cross sector third party verification system into a full-fledged monitoring system designed to assist UNICEF in avoiding misappropriation, diversion and other forms of misuse of project funds/resources.
- Establishing third party monitoring systems for specific sectoral/programme components by subcontracting monitoring to selected NGOs and Somali organisations.

A 2016 Transparency International report suggests that in future, ‘the OCHA-led Access Taskforce may also act as a critical body for addressing some of the frontline challenges in dealing with corruption’ (Majid and Harmer, 2016, p. 35).

It has not been possible to find published evaluations of these systems.

United Nations (UN) Risk Management Unit (RMU)

The UN Risk Management Unit (RMU) in Somalia was established in October 2011. It consists of a small team working from Nairobi. It is focused on fiduciary and reputational risks. It follows the ISO 31,000 risk management standards. Its resources and findings are shared between all UN country teams. It emphasises that UN agencies should have good risk management practices. It works as a ‘coordinating layer’ between agencies rather than directing or implementing particular policies (Williams et al., 2013, pp. 13–15). It helps to define common approaches through its working groups, the UN Risk Working Group and the Multi-Party Risk Working Group, and discussion with aid agencies in Somalia (RMU, n.d.).

As well as providing help to UN agencies, it ‘has also begun to engage with [international non-governmental organisations] INGOs to provide advice and feedback on an informal basis’ (Integrity Research & Consultancy, 2015, p. 19).

It performs the following functions:

- risk analysis.

- monitoring and surveillance.
- investigations support.
- direct agency support.
- enhanced due diligence processes and methods.

For example, the team will review cases of suspected malpractice brought to its attention. Another important aspect of its work is its Contractor Information Management System (CIMS), a database of projects and contractors. Problems with projects are recorded on the database and shared with UN agencies. As of 2013, the database included details of 1,200 partners with contracts worth more than USD450m.

Given the widespread fiduciary risks of working in the environment, the RMU does not aim to blacklist local bodies. Instead it aims to address problems and improve performance.

The RMU also provides 'support to the risk management strategy for the UN MPTF, the production of integrated risk profiles for the Senior Management Group (SMG) and the dissemination of risk management best practices from the UN and beyond" (*Project Risk Assessment Support*, 2016).

The RMU faces the following challenges (Williams et al., 2013, pp. 13–15)**:**

- It takes time to assess corruption risks, which can delay aid programmes.
- The unit has 'limited analytical capacity to meet the UN's needs' and is receiving a greater number of requests.
- It does not give all agencies access to its database, which limits its effectiveness. This is because of: giving everyone access would make agencies less likely to submit potentially damaging information; and the need to keep the information confidential.

Evaluation of the RMU's work in Somalia remains piecemeal. A 2015 DFID report is the most thorough, although it has limitations. The DFID report states: 'although there is clear evidence of greater awareness of risk management, it has been hard to calibrate to what extent the collective management of risk has actually improved beyond anecdotal evidence' (DFID, 2015, p. 7).

The RMU has received positive feedback from humanitarian staff and agencies. It was 'recognised as a best practice example in the Monitoring Group Report for Somalia' in June 2012 (Williams et al., 2013, pp. 13–15). One UN agency worker talked of 'hopes of improvement [in corruption] because of RMU and black-listing of several local NGOs, and increased monitoring' (Harmer & Grunewald, 2017, p. 31). On the negative side, a DFID report from 2015 suggests that 'the potential of the RMU as a risk management tool is hindered by the UN agencies' reluctance to share information or develop coherent policy approaches or standards' (Integrity Research & Consultancy, 2015, p. 28).

A 2015 DFID report on aid enablers has judged the RMU's work positively. It states that the RMU has raised the 'level of risk management' among the agencies in Somalia (DFID, 2015, p. 5). All 23 agencies within Somalia had an ERM system in 2015 (DFID, 2015, p. 7). It notes that the RMU's **'**assessment of the fiduciary risks of potential contractors was cited as especially useful'. The RMU's advice on risk handling and training were also seen as useful. The report also noted that the RMU was developing a 'civil service tracking system' to help identify duplication, and 'supporting OCHA to implement a policy of deferred prosecutions'.

One potential negative consequence of an RMU or similar mechanism is that one donor may bear a disproportionate share of the costs (DFID, 2015, p. 5). The RMU also provides support to non-UN organisations and some of its risk management training is available online for no cost. DFID notes that the RMU has diversified its funding since 2010 (DFID, 2015, p. 10), but the risk remains that some donors and agencies may freeride on another's funding of such units. The DFID review states that the RMU has been good value for money (DFID, 2015, p. 26).

Another risk is that when donors are seen to be worried about fraud, any donor refusal to fund a local NGO may be attributed to fraud concerns, whether this is the reason or not (DFID, 2015, p. 5). This risk is not created by RMUs, and an RMU or similar mechanism can help to lessen it by communicating clearly.

Other examples

The Risk Management Office (RMO) was established in Nepal in 2002 by the UK Department of International Development (DFID) and the German *Deutsche Gesellschaft für Internationale Zusammenarbeit* (GIZ). It offers advice and training to staff from the two organisations. It provides information on risks around the country and possible scenarios arising (OECD, 2012, p. 70). The RMO 'receives positive reports from field workers and management, and has adapted over time to changing circumstances. Its proactive, politically aware approach differentiates it from narrower, security-minded risk management.' However, it currently works for two agencies, but may struggle to scale up: 'different administrative systems and requirements of DFID and GIZ created a burden that could have become unmanageable with a greater number of partners' (OECD, 2014, p. 61). Figure 1 below summarises its functions in comparison to the UN RMU in Somalia.

See: Figure 1: Comparison of the Nepal Risk Management Office and the Somalia Risk Management Unit (OECD, 2014, p. 60), https://www.oecd.org/dac/conflict-fragility-resilience/docs/2014-10-30%20Approaches%20to%20Risk%20FINAL.pdf

4. UN Risk Management Unit (RMU) in Afghanistan

Background

Afghanistan is one of the most corrupt countries in the world. A Transparency International Study, based on over 120 key-informant interviews and community consultations in Badakhshan, Herat and Nangarhar provinces, and Kabul, identifies the following risks (Harmer et al, 2017, p. 2):

- corruption during the negotiation of conditions for access and area selection for programming; the awarding of contracts (to private contractors and humanitarian agencies) and the procurement of goods and services; the selection and targeting of aid recipients;
- nepotism and ethnic bias in staff hiring;
- a lack of means to reliably hold corrupt staff and organisations accountable;
- a lack of transparent and effective feedback mechanisms.

The report noted that '[c]orrupt practices were reported both within local government actors at the provincial and sub-provincial levels, as well as within the contracting chain with aid agencies (sometimes starting with the main recipient agency)' (Harmer et al, 2017, p. 2).

Remote and dangerous areas of Afghanistan are harder to monitor for corruption. Many NGOs use third party monitoring (TPM) to monitor their aid delivery in fragile or conflict-affected areas. The RMU identified a 'monitoring gap' because of 'access constraints, including the difficulty in identifying partners (both NGOs and TPMs) who have both the access and capability required to undertake monitoring to a reliable standard' (Harmer et al, 2017, p. 33). The risk of corruption is exacerbated by cuts in staff (18% between 2014 and 2016) and operating presence (30% between 2014 and 2016) (RMU Afghanistan, n.d., p. 3). A Transparency International report recommends taking steps to disseminate fraud policy to field level (Harmer et al, 2017, p. 6).

Most UN organisations had standardised fraud detection mechanisms, but many fewer had counter-fraud policies. The RMU surveyed 12 UN agencies. The only organisation that did not instead incorporated fraud detection into its procurement processes. Only just over half had specific counter-fraud policies. The rest had counter-fraud procedures, guidelines or regulations across different business areas. The RMU report argues that this approach is disjointed and ineffective (RMU Afghanistan, n.d., p. 4). In addition, according to a Transparency International report, agencies working in Afghanistan have not actively addressed corruption specifically in their joint discussions (Harmer et al, 2017, p. 4). Agencies are reluctant to talk about corruption in case it affects their reputations (Harmer et al, 2017, p. 33).

Statistics on the number of instances of reported fraud suggest that it is likely underreported. The RMU surveyed 12 UN agencies working in Afghanistan. In the period 2014-16, 77 cases of suspected fraud were reported by five agencies, while seven agencies reported no suspected fraud. The RMU report states that this may be because of poor detection, particularly as four of the agencies that reported no fraud have been told by the UN Office of Internal Oversight Services that they need better monitoring and data management. It could also be because of the lack of a common definition of fraud, which means that some agencies will only report confirmed cases while others will report suspected cases, for instance (RMU Afghanistan, n.d., p. 5).

The UN Risk Management Unit (RMU)

The United Nations (UN) Risk Management Unit (RMU) in Afghanistan was established in 2014. It advises UN entities, produces risk reports and thematic research, shares information and helps develop common standards, and provides training.

See: Figure 2: Functions of the UN Risk Management Unit in Afghanistan
http://collaborativemonitoring.com/blog/rmu-backgrounder/

The RMU in Afghanistan has undertaken the following work:

- Led the Afghanistan Monitoring Accreditation Scheme (AMAS). The scheme was a collaboration between UN agencies, NGOs and doctors. It has 'developed common minimum standards of monitoring and now seeks to identify and train individuals (men and women) who are linked to recognised organisations to become national monitors (at no cost to the participating individuals)' (Harmer & Grunewald, 2017, p. 31).

- Designed ‘Common Minimum Standards for Due Diligence to assist the UN Country Team (UNCT) members in better due diligence, and to collectively raise the level and quality of information that is collected with respect to contractors and implementing partners. These were designed to be used as a checklist against UN agencies’ own processes for implementing partner/vendor due diligence. The standards provide a number of sample declarations. In 2015 OCHA adopted these minimum standards across all Common Humanitarian Funds globally’ (Harmer & Grunewald, 2017, p. 37).
- Developed a contractor management system with nine of the largest agencies participating.
- Developed a human resources portal, ‘with the goal of allowing HR departments to communicate with each other about potential fraud risks in hiring.’ However, the portal has not yet been used because of privacy concerns.
- The RMU surveys risk management practices and patterns across agencies. For instance, a study shows that in a two-year period, 77 cases of suspected fraud were reported by five agencies, while seven agencies did not report any cases. ‘[t]he finding suggests that either the counter-fraud processes and systems employed by the UN are comprehensive and do mitigate the risk of fraud, or else that detection mechanisms are not robust enough or, possibly more likely, that fraud is not being reported’ (Harmer & Grunewald, 2017, p. 38).

According to informants in Afghanistan, the RMU has ‘played an important role in providing good practice examples to the humanitarian community’ (Harmer et al, 2017, p. 33). This is derived from a report based on 120 informant interviews in Afghanistan.

It has not been possible to locate any other in-depth published evaluations of the Risk Management Unit in Afghanistan.

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