

THE UNITED REPUBLIC OF TANZANIA
PRESIDENT'S OFFICE
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT



KAGERA REGION

**RISK MANAGEMENT FRAMEWORK (RMF)
FOR KAGERA REGIONAL SECRETARIAT**

DOCUMENT DATA:

Document Type:	Risk Management Framework Version 1_October, 2020
Institution:	Kagera Regional Secretariat
Approved by:	Regional Management Team - Kagera
Date of Approval:	... May, 2020
Last Reviewed:
Indicative Date for Next Review:	June, 2021
Responsibility for Review:	Regional Management Team - Kagera

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May, 2020

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Risk Profile

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LIST OF ABBREVIATIONS

AAS	Assistant Administrative Secretary
AIDS	Acquired Immune Deficiency Syndrome CMAC Council Multi-sectorial AIDS Committee CRSA Control Risk Self-Assessment
CSOs	Civil Society Organizations
EPICOR	Accounting software (Integrated Financial Management System- IFMS) GBV Gender Based Violence
HIV	Human Immunodeficiency Virus
IAG	Internal Auditor General
ICT	Information and Communication Technology
LGAs	Local Government Authorities
M&E	Monitoring and Evaluation
MMAC	Mtaa Multi-sectorial AIDS Committee
RS	Regional Secretariat
RAS	Regional Administrative Secretary
TOMSHA	Tanzania Output Monitoring System for non-medical HIV and AIDS
TUGHE	Tanzania Union of Government and Health Employees
VMAC	Village Multi-sectorial AIDS Committee
WMAC	Ward Multi-sectorial AIDS Committee

ACKNOWLEDGEMENT

Kagera RS (KRS) would like to convey sincere appreciations to the efforts of the Regional Administrative Secretary, the entire Management Team, Risk Coordinator, Risk Champions and other Staff in the preparation of the Risk Management Framework and initiating the risk management process at the KRS. Risk Management process should be seen as a management tool to facilitate the maximization of opportunity at the minimum of risk and thus cost and a precursor to proficient planning. Apart from maximization of opportunities at minimal risk it will also assist to establish a reliable basis for decision making and provide assurance on the achievement of KRS objectives, performance targets and enhance communication across all levels of management.

This requires sound governance processes that will enable the institution to minimize risks to development and delivery of services and infrastructure projects and optimize the allocation of resources.

At the RS level all identified and prioritized risks are contained within the KRS Risk Register, and are summarized in Risk Register Summary. The KRS Risk Register is a "living document" which will be reviewed and updated regularly. This document is available on the Regional website so that it can be easily accessed readily by those with responsibilities for implementation.

DEFINITION OF KEY TERMS

“Risk” The possibility of events (or situations) 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 hereby measured as a product of its impact (I) to the respective objective and likelihood (L) of occurring.

“Risk Management” The logical and systematic method of identifying, analyzing, evaluating, treating and monitoring risks in a way that will enable the organization to meet its objectives and minimize losses and maximize opportunities.

“Strategic Risk” Any risk which has a direct impact on the achievement of the overall objectives of a Department or which cuts across operational/divisional boundaries as opposed to risks that impact on any discrete part of the organization.

“Operational Risk” Any risk that impacts on the achievement of operational or divisional objectives and impacts on a discrete part of the organization.

“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.

“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 Chief 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.

“Risk impact, likelihood and risk status” The assessment of the impact and likelihood of risks is reached separately, through collective discussions and deliberations of the participants and later moderated by Kagera regional management team.

“Risk appetite” defined as the level of risk that an organization is prepared to accept before action is deemed necessary to reduce.

CHAPTER ONE

INTRODUCTION

1.1 Background

Organizations need a framework to manage and control significant risks that could interfere with achieving desired results and objectives. Managing risks is not new: It is fundamentally a good management practice. Mature risk management requires an organized and systematic approach to determine the best course of action under uncertainty. It is an essential part of good management and decision making at all levels of in the organization.

Risks need to be considered and addressed by everyone, whether positive (opportunities) and/or negative (threats). Management of risk should be an integral part of an organization's culture, reflected in the various policies systems and processes used to ensure sound financial management and efficient and effective service delivery.

Kagera Regional Secretariat (KRS) as a public sector organization; must provide assurance to the Permanent Secretary PO-RALG, Permanent Secretary Ministry of Finance and Planning, Permanent Secretary President's Office Public Service Management, Regional Commissioner of Kagera, Auditors and the Audit Committee that risk are managed in a systematic approach.

Like any other Public Sector Organization, Kagera Regional Secretariat faces numerous risks and these risks have potential impact to the achievement of the RS strategic and operational objectives. The primary reason for Kagera RS in managing risk is to enable institution to successfully achieve their goals. With the growing need for transparent decision-making, a structured, systematic risk management process, demonstrates the due diligence that is required and provides an audit trail for decision making.

A comprehensive understanding of the risk exposures facing Kagera RS also facilitates effective planning and resource allocation, and encourages a proactive management culture, with flow-on benefits for every aspect of an institutional operation. In implementing risk management, Kagera Regional Secretariat adopts ISO: 31000 Risk Management process as recommended by the Guideline for implementing institutional Risk Management Framework in the Public Sector (2012) in Tanzania. To implement Risk Management, Kagera Regional Secretariat is establishing the risk framework from which all the operations will be adhered to and it comprised with three major components which are risk policy, governance and management procedures as documented in the framework.

1.2 Legal Requirement

Establishment of Risk Management Framework and implementation of Risk Management processes in the Kagera Regional Secretariat is a necessity backed by Section 6(2) of Public Finance Act (2001) as amended in 2010 that give mandate to the Permanent Secretary- Treasury to issue directions and/or instruction from time to time to ensure safety and efficient use of public resources. The Permanent Secretary has directed all Accounting Officers through Circular no. 12 of 2012/13 issued in May 2013 to develop and implement Risk Management Framework in all Public Sector Organizations (PSO). The responsibility for ensuring compliance with the guidelines,

and for updating guidelines, rests with the Internal Auditor General according to Sect 37(1) of the Public Finance Act (2001) as amended in 2010.

1.3 Scope of the Framework

This Risk Management Framework will be applied to all Sections and Units as far as risk management is concerned. For effective management, risk will be an integral part of our organization's culture, and will be reflected in the various systems and processes used to ensure sound financial management and efficient and effective service delivery, this will also apply to various projects and programmes initiated by development partners and implemented by the Kagera Regional Secretariat.

1.4 Structure of the Framework

Risk Management Framework Structure

Chapter One: Introduction, Purpose and Scope

Chapter Two: The Risk Management Policy Statements

Chapter Three: Risk Management Governance Structure

Chapter Four: Risk Management Procedures

Annexes

CHAPTER TWO

RISK MANAGEMENT POLICY STATEMENT

2.1 PURPOSE

This policy establishes the process for the management of risks faced by Kagera Regional Secretariat. The aim of risk management is to maximize opportunities in all RS activities and to minimize adversity. The policy applies to all activities and processes associated with the normal operation of Kagera Regional Secretariat. It is the responsibility of KRS Management team, all staff and Risk champion to identify, analyze, evaluate, respond, monitor and communicate risks associated with any activity, functions or processes within their relevant scope of responsibility and authority.

The Framework has been developed to support good practice in Kagera Regional Secretariat risk management. Specifically, the Framework provides a minimum common risk management standard for Sections/Units and attestation by responsible officers that risk management frameworks and processes are consistent with that standard in annual reports.

The Framework provides links to a variety of risk management information resources. It also adds clarity to roles and responsibilities, both for those developing and administering risk management policies and frameworks, and those responsible for implementing risk management processes.

The Framework also promotes best practice risk management at Sections, Units and whole of Kagera RS levels. The development and implementation of the Framework in collaboration with departments and units representatives will improve communication and consultation of risk information and lead to improved coordination and effectiveness of risk management processes across Kagera Regional Secretariat.

Also, it becomes an important aspect in public sector governance when responding to the current requirements of the Public Finance Act (2001) as amended in 2010 which gives the Internal Auditor General (IAG) the responsibilities of assure the effectiveness of risk management in PSOs.

2.2 POLICY STATEMENT

Kagera Regional Secretariat recognizes that risk is inherent in each of its objectives and therefore considers the management of risk as an internal part of assuring sound governance because it provides assurance to the achievement of KRS objectives and intended targets across all Departments and Units which in turn will lead to the effectiveness and efficiency in Kagera RS performance towards providing services to the public/citizens and increase stakeholders' confidence.

The following are the specific objectives of the Risk Management Policy;-

1. To confirm and communicate Kagera RS's commitment to risk management and assist in achieving its strategic and operational goals and objectives;
2. To institutionalize and communicate a consistent and sustainable approach of managing risks for all Kagera RS operational and to establish a report protocol;

3. To ensure that all significant risks associated to Kagera RS are identified, assessed and where necessary treated and reported to Kagera RS Management Team in a timely manner through Kagera RS's Audit Committee;
4. Ensure that the knowledge, skills and attitudes required for successful risk management are included in appropriate KRS training and career development courses;
5. Enhance all stakeholder and staff safety.

Risk Management is to be integrated into the daily activities of the Secretariat. The systematic application of Risk Management will enable sound judgments' and the cost-effective use of resources throughout KRS. Risk Management shall form the basis for Kagera RS planning processes. Risks assessed as unacceptable and their treatment strategies are to be incorporated into the relevant operational plans. Progress on management and treatments of these risks will be monitored continually by the Management with recommendations provided by the Risk Coordinator and Champions where necessary, advice from the Treasury and the Internal Auditor's General Office shall be sought. In support of its mission and deliverables, Kagera RS is committed to, and places a high priority on managing its risks strategically and systematically. Risk management is an activity that begins at the highest level and is applied consistently through all levels of management. All management team and staff are therefore required to integrate risk management procedures and practices into their daily activities.

2.3 Risk Management Standard

Kagera Regional Secretariat adopts ISO: 31000:2009 Standard on Risk Management as recommended in the Guidelines for Developing and Implementing Institutional Risk Management Framework in the Public Sector (2012) in Tanzania.

2.4 Key Principles in Risk Management

The following key principles outline Kagera RS's approach to risk management:

- Creates and protects value – helps to achieve the objectives and improve performance of the Kagera RS;
- Is an integral part of all KRS processes – becomes a part of the main activities and processes of the KRS and the responsibility of all levels of management;
- Is part of decision making – facilitates making informed choices and prioritizing actions;
- Explicitly addresses uncertainty – takes account of the nature of the uncertainty and how it can be addressed;
- Is systematic, structured and timely;
- Is based on the best available information – seeks input from a comprehensive range of information sources and takes into account any limitation of the data;
- Is tailored – aligns with the Kagera RS operating environment and risk profile;
- Takes human and cultural factors into account – recognizes the human capabilities and limitations;
- Is transparent and inclusive – involves all Kagera RS stakeholders and decision makers in a timely and appropriate manner; and
- Is dynamic, iterative and responsive to change – requires regular monitoring and review of risks and operating environment and making changes as required.

2.5 Policy Review

Review of this Policy will be done annually based on change in working environment, Government Directives on developing and implementing Institutional Risk Management Framework in Public Sector of 2012 as applicable to Laws and Regulations of Tanzania as well as in the International Standards regarding to Risk management (ISO:31000).

Suggestion for any amendments, additions and improvements to the Policy should be directed to the accounting Officer (Regional Administrative Secretary) of Kagera Regional.

CHAPTER THREE

RISK MANAGEMENT GOVERNANCE STRUCTURE

3.1 Risk Management Governance

The Kagera RS Risk Management Governance Structure is designed to cover the whole process of all activities and ensure various risks are properly managed and controlled in the course of operations. Also it defines appropriate risk management roles and responsibilities of management team of Kagera Regional Secretariat, Internal Audit, Audit Committee, Risk Champion, Risk Coordinator and all Staff in implementing Risk Management with Kagera RS.

The risk management structure of Kagera RS is represented on annex 1 as a means of showing the risk management responsibilities and risk reporting relationships between Kagera RS Management Team, Audit Committee, Risk Management Coordinator and all Kagera RS staffs.

3.2 Functions and Delegations in Risk Management

A person can have more than one duty and more than one person can have the same duty at the same time. In order to ensure that, Risk Management processes are aligned to the day to day operations of Kagera RS, each person have been given his/her responsibilities to fulfill in risk management implementation process which have been outlined below in table form;-

Table 1: Show responsibilities of various groups risk management implementation

Regional Administrative Secretary (RAS)	<p>Exercise due diligence to ensure that Kagera RS complies with the Public Finance Act (2001) as amended in 2010 and Guideline as ISO: 31000:2009. This includes taking reasonable steps to;-</p> <ul style="list-style-type: none"> • To set an appropriate tone by supporting the adoption and implementation of effective Risk Management; • To design, implement and enhancement of Risk Management Framework; • To delegate responsibilities for Risk Management to Risk Management Team and internal formations so that it aligns to the existing Mara RS structure, culture and context; • To ensure appropriate action in respect of the recommendations of Audit Committee, Internal Audit and External Audit with regard to issue of Risk Management; and • Provide assurance to relevant stakeholders that key risk are properly identified, assessed and mitigated
Audit Committee	<p>The committee shall advice the RS Management Team on all relevant matters relating to risk management arising from the Annual and Audit Reports, including provide regular feedback and recommendation to the Accounting Officer on the adequacy and effectiveness of risk management in Kagera RS.</p> <p>In relation to risk management, Audit Committee has the following responsibilities;-</p>

	<ul style="list-style-type: none"> • Familiarization with risk management process and approach of the Kagera RS • Shall have a standing agenda item on risk at every meeting held and receive feedback from internal audit on the effectiveness of the implementation and performance of the four key processes - identifying, evaluating, mitigating and reporting of risks. This include quarterly check-up of departments and Units risk registers; and • To 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;
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Risk Management Coordinator	<p>Risk Management Coordinator is responsible in coordinating all risk issues. The Risk Management Coordinator, works to assist the Accounting Officer, and is therefore responsible for coordinating efforts in designing the Kagera RS risk management framework and for day-to-day activities associated with coordinating, maintaining and embedding the framework in the Kagera Regional Secretariat. The role of Risk management Coordinator are technical wherever are practical on not, and mainly focus on assisting the Accounting Officer to fulfill his/her risk management roles. The following are responsibilities of Risk Coordinator;-</p> <ul style="list-style-type: none"> • To coordinate effort for developing and enhancing appropriate risk management policies; • To Co-ordinate and monitor the implementation of risk management initiatives within Kagera RS; • To work with risk owners to ensure that the risk management processes are implemented in accordance with agreed risk management policy and strategy; • To collate and review all risk registers for consistency and completeness;
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	<ul style="list-style-type: none"> • Shall provide technical guidance to heads of Sections and Units on the implementation of the risks management framework • To oversee and update Kagera RS wide risk profiles with inputs from risk owners; • To provide advice and tools to Staff, Management Team and Accounting Officer on risk management issues within the RS, including facilitating workshops in risk identification; • To ensure the relevant risk information is reported and escalated or cascaded, as the case may be, in a timely manner that supports Kagera RS requirements; and • To attend at audit committee meeting where risk management issues are discussed.
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Head of Sections and Units (Risk Owners)	<p>According to the structure of Kagera RS, Head Sections and Units are termed as Risk Owners and are the ones who assume responsibilities for designing, implementing, and/or monitoring risk treatments. The following are responsibilities of Risk Owners;-</p> <ul style="list-style-type: none"> • To manage the risks they have accountability for; • To review the risks on regular basis.
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	<ul style="list-style-type: none"> • To identify where current control deficiencies may exist; • To update risk information pertaining to the risks; • To escalate the risk that is increasing in likelihood or consequence; • To provide information about the risk when it is required. This includes giving cooperation to auditors (both internal and external) in the course of audit of risk management activities within their Sections and Units. • To prepare quarterly risk management implementation reports of risks treatment action plans and submit them to the Risk Management Coordinator; • To conduct annual review of their risk registers and related controls; and • To maintaining risk register and other documents/reports relating to risk management within their respective Sections or Units in a systematic manner.
Risk Champions	<p>Risk Champions are people who promote risk management across the RS. They are also embedding risk management into the Kagera RS other system and processes. Risk Champions also help ensure that functional and project area are using the Kagera RS risk management processes consistently. A risk champion may hold any position within the RS , but is generally a person who:</p> <ul style="list-style-type: none"> • Has skills, knowledge and leadership qualities required to support and drive a particular aspect of risk management; • Has sufficient authority to intervene in instances where risk management efforts are being hampered by a lack of cooperation or through lack of risk management capability or maturity; and • Is capable to add value to the risk management process by providing guidance and support in managing difficult risk or risks spread across functional areas. <p>Specifically, Risk Champions will have the following responsibilities in RS:</p> <ul style="list-style-type: none"> • Acting as point of contact for risk management enquiries from their own Section or Units. The champions will assists to provide an understanding of key strategic and Operation risks; • Facilitating dissemination of risk information to all levels of the Section; • Regularly updating Heads of Section and Units regarding progress in implementing risk management programmes; • Providing basic advice to other Section members in undertaking risk assessment; • To undertake annual risk review include assist in the identification and reporting of emergent risks; • Integrating risk actions into departmental plans

	<p>and ensuring those actions are implemented and if not, report to Head of Section or Units. Risk champion will advise Head of Section or Unit and colleagues on how risk management can be applied in day-to-day activities;</p> <ul style="list-style-type: none"> • To review regularly risk actions and projects for progress; • To ensure colleagues are aware of risk related issues within Kagera RS Sections and Units; • To documenting and updating Section and Unit risk register; and sharing experience with other champions.
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Internal Audit	<p>The Internal Audit Unit has the responsibility of provide overall assurance and advise to the Accounting Officer by conducting the following activities;-</p> <ul style="list-style-type: none"> • To evaluating the effectiveness of the risk management activities in ensuring that key risks facing the RS are being managed appropriately; • Focusing internal audit work on the significant risks as identified by management; • Auditing the risk management (adequacy of institutional/KRS risk management) process; • To providing active support and involvement in the risk management process such as;- <ul style="list-style-type: none"> – Championing and coordination the adaptation of risk management practices (at the initial stages where there is no a risk management coordinator). – Participation in audit committee meetings where risk management issues are discussed. – Monitoring activities and status reporting; – Training and education of front line staff in risk management and internal control; and – To facilitating risk workshops to KRS management and Staffs.
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All Staff	<p>Staffs are supposed to comply with Risk Management Policy and contribute to the establishment and implementation of risk management systems for all functions and activities of Kagera RS. It is the responsibility of all personnel and other Stakeholders to apply the risk management process to their respective roles. Their focus should be upon identifying risk and reporting these to the relevant risk owner. Where possible and appropriate, they should also manage these risks.</p>
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CHAPTER FOUR

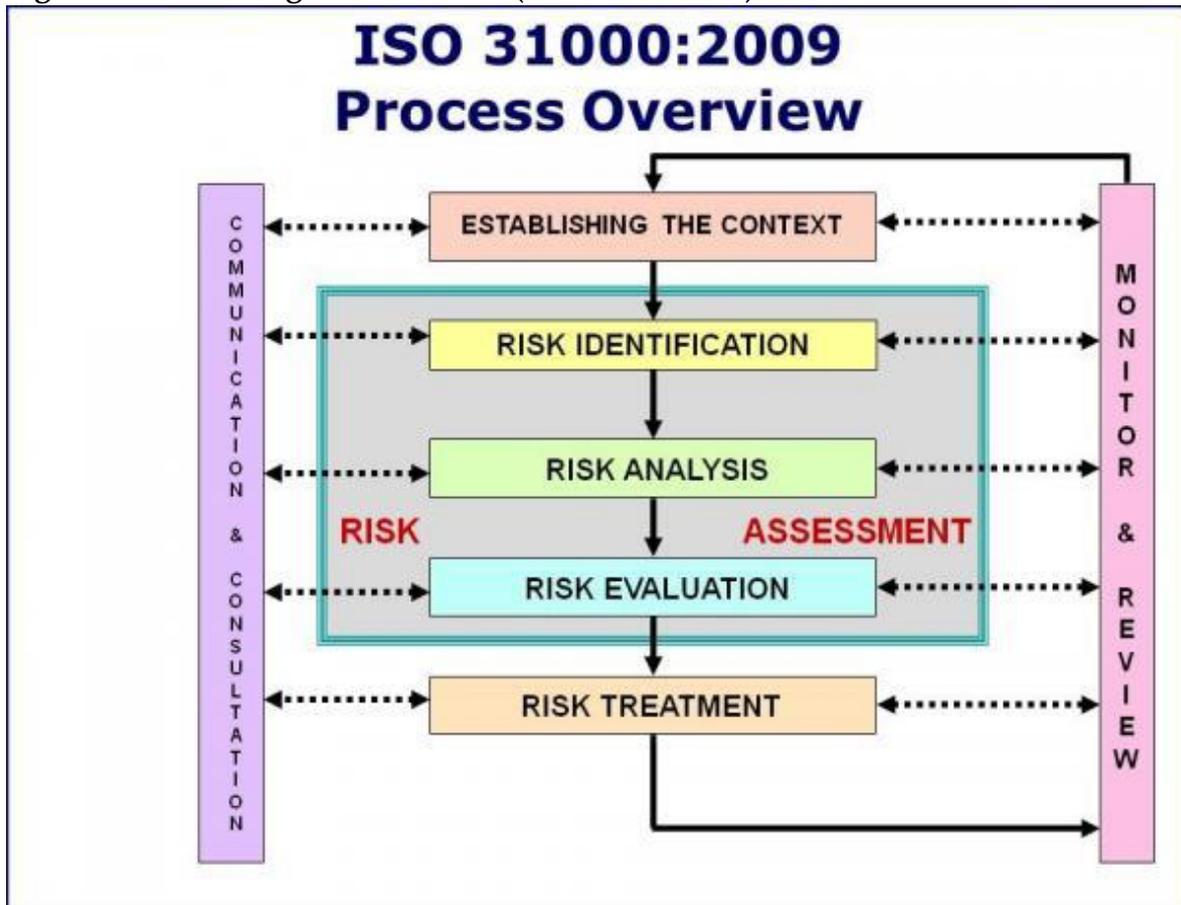
RISK MANAGEMENT PROCEDURES

4.1 Approach to Risk Management

Risks affecting organizations can have consequences in terms of economic performance and professional reputation, as well as environmental, safety and societal outcomes. Therefore, managing risk effectively helps organizations to perform well in an environment full of uncertainty.

Our approach to Risk Management procedures will be consistent with ISO: 31000:2009 as provided in the Guideline for Implementation of Institutional Risk Management Framework in the Public Sector in Tanzania. ISO 31000:2009, Risk management – Principles and guidelines, provides principles, framework and a process for managing risk. It can be used by any organization regardless of its size, activity or sector. Using ISO 31000 can help organizations increase the likelihood of achieving objectives, improve the identification of opportunities and threats and effectively allocate and use resources for risk treatment. The following figure shows Risk Management Process according to ISO: 31000:2009.

Figure 1: Risk Management Process (ISO: 31000:2009)



The risk management process is conducted by carrying out procedures stipulated in KRS Risk Management Policy and Procedures. It is expected that these procedures are in accordance to the elements of risk management process given by International

Standards. The implementation of each of these activities is given a more detailed explanation in the following:-

4.1.1 Communicate and Consultation

This stage in the process helps to make the KRS approach to risk management transparent and subject to challenge.

It should occur right through the risk management process, and facilitates the inclusion of varying perspectives and stakeholder issues within the process. The Risk Management Policy should be available to all stakeholders.

4.1.2 Establishment of the Context

This stage concerned with three important aspects;

- i. To understanding the background of the Institution/KRS and its associated risks.
- ii. The scoping that risk management activities in KRS being undertaking; and
- iii. To developing a structure for the risk management tasks to follow.

The objectives of this stage is to defines external and internal influences and sets the scope and risk criteria for the risk process. The context against which strategic risks are defined will be broader than for example those for a project risk assessment.

4.1.3 RiskAssessment

This stage involves risk identification, risk analysis and risk evaluation at sections or Units level.

- **Risk Identification** involves development of a list of risks/uncertainty based on KRS surround environment that may have an impact on the achievement of the objectives or intended targets of the Kagera Regional Secretariat in both negative and positive impacts. This risk/uncertain should including events that may or may not be within the control of the KRS. For ease of reference, Identified risks should be grouped into categories based to their nature.

Risk analysis involves developing an understanding of the risk and how it may have an impact to the RS. In order to have an understanding normally it is expressed in terms of the consequence and likelihood of occurrence.

The most relevant sources of information used during analyzing the consequences and likelihood include:-

- Past records
- Practical and relevant experience
- Relevant publication; and
- Results of public consultation

All the identified risks were rated using a five (5) band rating scale for both impact and likelihood (see Table 2).

Table 2: Risk Ratings in 5 - Band rating 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

Table 3 and 4 gives detailed classification guidance on the nature of each scale as shown below;

Table 3: Shows Classification Guidance on Risk Impact

Rank	Score	Explanatory Note
Very High (Catastrophic)	5	<ul style="list-style-type: none"> ▪ Non-delivery of service/impact that would result in failure to achieve three or more of our strategic aims, objectives or key performance targets. ▪ Significant financial loss (e.g budget reduction by 20%). ▪ Multiple loss of life and /or loss of reputation or image that may take more than five (5) years to recover or involves litigation. ▪ Event that involves significant management time.
High (Major)	4	<ul style="list-style-type: none"> ▪ Non-delivery of services/impact that would result in failure to achieve three or more of our strategic aims, objectives or key performance targets. ▪ High financial loss (e.g budget reduction by 10%) ▪ Multiple loss of life and /or loss of reputation or image that may take 2-5 years to recover or involves litigation. ▪ Event that involves relatively higher management time.
Medium (Moderate)	3	<ul style="list-style-type: none"> ▪ Partial delivery of service/restricted ability to achieve one or more of our strategic aims, objectives or key performance targets. ▪ Moderate financial loss (e.g budget reduction by 5%). ▪ Moderate loss of life and / or loss of reputation or image that may take 1 year to recover.
Low (Minor)	2	<ul style="list-style-type: none"> ▪ Delivery of services with acceptable levels of problems/ some aspects of one or more of our strategic aims, objectives or key performance targets. ▪ Minor financial loss (e.g budget reduction below 5%). ▪ Event that involves little management time.
Very Low (Insignificant)	1	<ul style="list-style-type: none"> ▪ No impact ▪ Insignificant financial Loss.

Table 4: Classification Guidance on Risk Likelihood

Rank	Score	Explanatory Note
Very High (Almost Certain)	5	<ul style="list-style-type: none"> The adverse event will definitely occur, probably multiple times in a year
High (Likely)	4	<ul style="list-style-type: none"> The adverse event is expected to occur in most circumstances e.g from 60% onwards chance of occurring in the next 12 months or 6 out of every 10 years. History of events in the institution or similar organizations
Medium (Possible)	3	<ul style="list-style-type: none"> The risk event should occur at some time e.g between 10%-59% chance of occurring in the next 12 months or 2-5 out of every 10 years i.e (50/50 chance of occurring within the next year).
Low (Unlikely)	2	<ul style="list-style-type: none"> The risk event may occur only in exceptional circumstance e.g. below 10% chance of occurring in the next 12 months or once in 10 years.
Very Low (Rare)	1	<ul style="list-style-type: none"> Highly unlikely to occur in the next 5 years. No history of adverse event in the organization.

Determination of the overall risk rating

After rating the likelihood and impact, they are combined to determine the overall risk rating. This is done by multiplying the two (i.e likelihood x impact).

In 5-band rate scale, the highest level of product is 25 (i.e 5x5) and the lowest is 1 (i.e 1x1). Table No. 5 show, the ranking, colors and possible responses:

Table 5: Risk Rank levels, Color Expression and Response for 5-Band Rating Scale

Tota 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; highest 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; occasionally monitoring. Tolerate/Accept. Continue with existing measures and review annually.

Risk evaluation involves making a decision about what should be done about the risk, determining appropriate treatments for the risk, and what level of risk the RS can

tolerate. Risk tolerance must be interpreted intuitively by individual Head of section or Unit with consultation with risk management committee when deciding on the acceptance or otherwise of higher level risks.

4.1.4 Risk Treatment

This stage of Risk Treatment involves modifying the risk in some way so that the positive outcomes are maximized, and negative outcomes are minimized for RS to achieve its Objectives and intended targets.

Before starting implementing risk treatment, preparation of risk treatment action plans is needed and the successful implementation of the risk treatment require an effective management system that specified the methods chosen, assign responsibilities and individual accountabilities for actions by allocate resource according and monitor them against specified criteria. Refer to template No. 2 (See Annex) for simple of risk Treatment Action Plan that needs to be completed for effective risk treatment.

Linking the risk treatment option with daily implementation of strategic or operational activities will maximize the potential for curbing the risk identification.

Risk treatment options which can be used includes:-

- To avoiding the risk by ceasing the activity
- To accepting the risks in order to pursue an opportunity after calculate its impact and positive impact exceed negative impact.
- To removal of the source of risk (using an alternative input)
- To making amendments in order to change the likelihood of the event occurring (normally controls are often designed to prevent the event occurring).
- To making amendments for the purpose of change the consequences from the event (e.g. contracts with limited liability) and also to sharing the risks with others (e.g. via contract or insurance).

Treating risks involves the following key steps, each of which are covered in in this section:

i. First is to Identify risk treatment options

Based on a comprehensive understanding of how a risk was arising, this includes understanding of the immediate causes of an event and underlay factors that influence whether the proposed treatment will be effective.

ii. Conduct a cost-benefit analysis

Reason for conduct cost-benefit analysis is to see the actual impact of the risks and gain of forgone such risk. Normally, the cost of the proposed treatment should not exceed the actual cost of the impact of that risk.

iii. Assign Risk Ownership

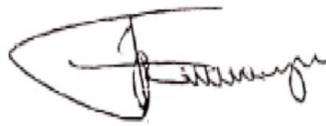
Allocate responsibility to risks according to the nature and category of the risks with appropriate action which is needed to be taken for treatment plans.

4.1.5 Monitoring and Review

As with communication and consultation, monitoring and review is an ongoing part of risk management that is integral to every step of the process. Monitoring and review ensure that the important information generated by the risk management process is captured, used and maintained.

Few risks remain static. Factors that may affect the likelihood and consequences of an outcome may change, as the factors that affect the suitability or cost of the various treatment options. Review Kagera RS is an integral part of the risk management treatment plan.

As discussed earlier, risk management in Kagera RS is an integral part of all core activities, and it should be seen and treated as such. Risk management should be fully incorporated into the operational and management processes at every level of the Kagera Regional Secretariat and should be driven from the top down.

A handwritten signature in black ink, appearing to read 'Faustin Kamuzora', written over a large, stylized, teardrop-shaped graphic element.

Prof. FAUSTIN KAMUZORA
REGIONAL ADMINISTRATIVE SECRETARY
KAGERA REGION

KAGERA REGIONAL SECRETARIAT OVERAL RISK PROFILE

KRS overall risk profile is depicted in the risk heat map in figure 2 below

Figure 2: Risk - Map showing KRS overall Risk Profile

Likelihood	Almost Certain (5)					1003-E02 1003-E01 2006-C02
	Likely (4)				1015-E02 2001-D01 2004-C01 2006-C04 1002-E01S03 1002-E02S01	2006-C02
	Moderate (3)			2002-D01 2003-C01 2002-D03 2002-D02 1002-E01S01 1002-E01S03	2001-A01 2004-C02 2002-C01 1015-E01 1015-E03 1015-E04 2001-E01 1002-E01S02	
	Unlikely (2)		1001-A01 1001-B01 2006-C01	2004-C03		1001-E01 1001-C02
	Rare (1)					
		Low (1)	Minor (2)	Moderate (3)	Major (4)	Catastrophic (5)
Impact						

Key:

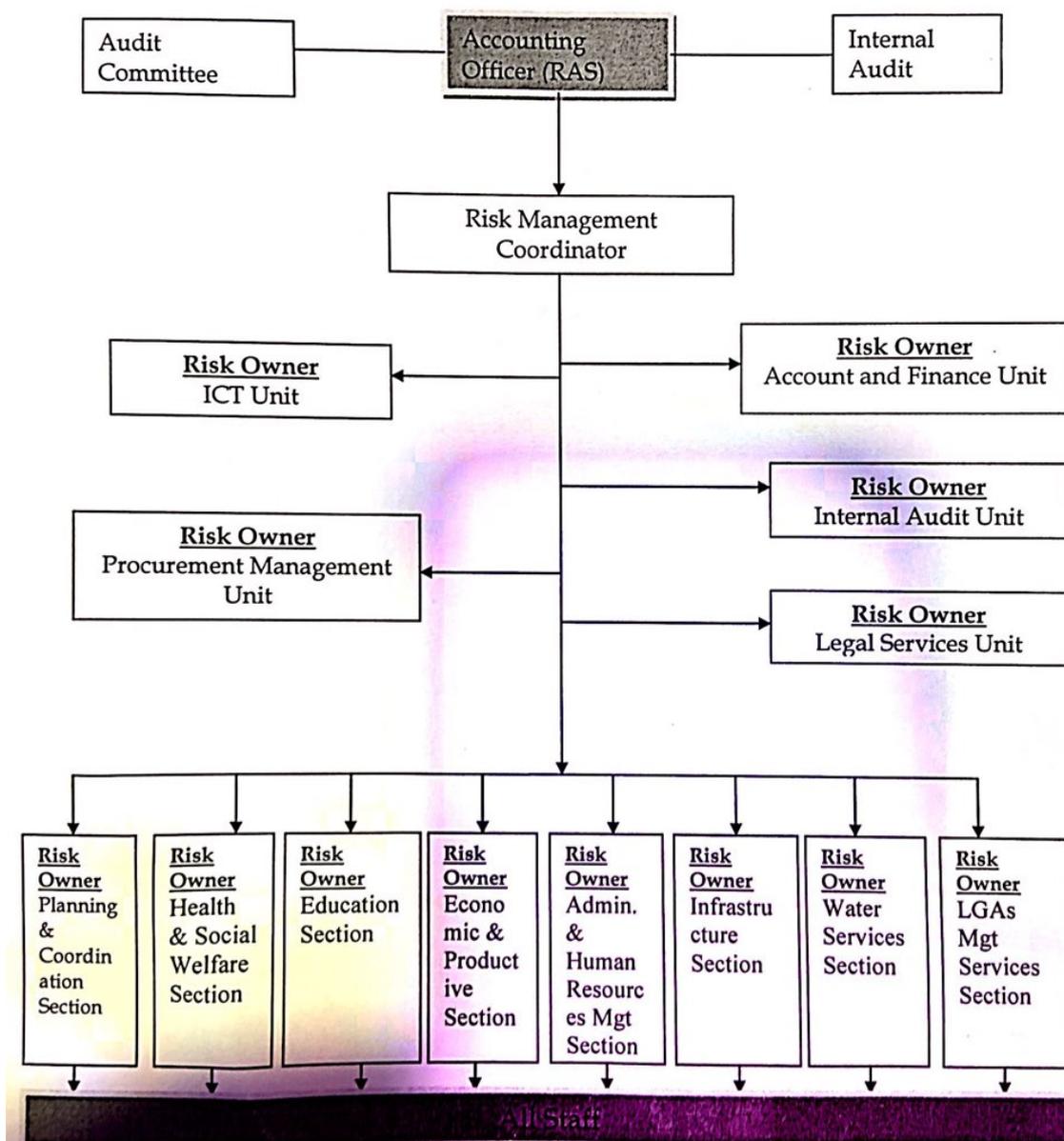
1001-A01, 1015-B01, 2002-C02 are risk ID result from multiply the rating from impact and likelihood.

The heat-map follows a summarized view of all the risks from the risk register and mapped in terms of their severity as a product of impact and likelihood. Their status is indicated in different colors, and each group of risks in a given region requires different responses.

Table 6: Risk Management Process (ISO: 31000:2009)

i. Risk in the red region	Very serious concern; highest priority. Take immediate action and review regularly
ii. Risk in the light brown region	Serious concern: higher priority. Take immediate action and review at least three times a year
iii. Risk in the yellow region	Moderate concern; steady improvement needed. Possibly review biannually
iv. Risk in the green region	Low concern; occasional monitoring. Tolerate/accept. Continue with existing measures and review annually

RISK MANAGEMENT GOVERNANCE STRUCTURE FOR KAGERA REGIONAL SECRETARIAT



ANNEXES

Template 1: Risk Identification and Analysis Sheet

Risk title: Provide a brief title of the risk	Risk ID: A.01
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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 person affected by the risk
Risk Category	Is it a financial, technical, administrative etc. (See template 2)
Objective/Plan	List the Objective impacted by the risk

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

Risk Analysis						
	Impact	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x Likelihood	<ul style="list-style-type: none"> ▪ Multiply the rating from impact and likelihood ▪ Shade this area with appropriate color. 				

Key risk mitigation/controls <i>currently in place and their weaknesses:</i> <ul style="list-style-type: none"> ▪ Briefly describe the current controls existing to reduce the inherent risk, also point out the main weaknesses for the current controls.
--

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: 1.	Resource Required: 1.

**KAGERA REGIONAL SECRETARIAT
IDENTIFICATION AND ANALYSIS SHEET**

KAGERA REGIONAL SECRETARIAT IDENTIFICATION AND ANALYSIS SHEET

Risk title: Vulnerability of Kagera RS staff to HIV Infection	Risk ID: 2001-A.01
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Overview	
Risk	Vulnerability of Kagera RS staff to HIV Infection when executing their duties at the RS
Principal risk owner	RAS
Supporting owner(s)	AAS - P&C and AAS - H
Risk Category	Operational
Objective/plan	A. Services improved and HIV/AIDS infections reduced

Details	
<p>Cause(s)</p> <ul style="list-style-type: none"> Inadequate knowledge of HIV and AIDS to some RS staff Difficulties in behavioural changes to RS staff Lack of awareness of HIV and AIDS policy at Work Place Nature of RS work Poor support services to staff living with HIV and AIDS 	<p>Consequence(s):</p> <ul style="list-style-type: none"> Increased number of HIV and AIDS new infections Organization objectives may not be achieved Increased absenteeism and decreased manpower Negative image to the RS Increased costs for HIV & AIDS workplace interventions

Risk analysis						
	Impact:	<i>VERY HIGH</i>	<i>HIGH</i>	<i>MODERATE</i>	<i>LOW</i>	<i>VERY LOW</i>
	Likelihood:	<i>VERY HIGH</i>	<i>HIGH</i>	<i>MODERATE</i>	<i>LOW</i>	<i>VERY LOW</i>
Risk rating	Impact x likelihood	12 (HIGH)				

<i>Key risk mitigation/controls currently in place and their weaknesses:</i>
<ul style="list-style-type: none"> Focused work place HIV/AIDS strategy/program in place but not successfully implemented Regional AIDS Team (RAT) in place but has not been effective in coordinating HIV and AIDS activities Budget is allocated and disbursed for service to Staff living with HIV but it is not sufficient HIV and AIDS intervention programmes at workplace is implemented to employees only but other stakeholders are not involved

Actions/mitigating controls to be taken:

Treatment: <ul style="list-style-type: none"> Quarterly RAT Meetings and follow-up of HIV Interventions Carry out intervention programmes to all Employees and stakeholders. Implement successfully RS HIV and AIDS work place Policy. 	Resource Required: <ul style="list-style-type: none"> Financial Resources Human resources
--	--

Risk title: New HIV/AIDS infection to Kagera RS Staffs	Risk ID: 1001-A.01
---	---------------------------

Overview	
Risk	New HIV/AIDS Infection to RS Staffs when executing their duties at the RS
Principal risk owner	RAS
Supporting owner(s)	RAS, AASs and Heads of Unit
Risk Category	Technical and Operational
Objective/plan	B. Service improved and HIV and AIDS infection reduced

Details	
Cause(s) <ul style="list-style-type: none"> Inadequate information and proper knowledge on HIV/AIDS situation at RS Difficulties in changing behaviours Absence of HIV/AIDS Work Place policy Nature of work of Some RS staffs 	Consequence(s): <ul style="list-style-type: none"> Increased number of weak staff due to HIV and AIDS infections and lack of diet. Organization objectives may not be achieved Increased absenteeism and decreased human resources Increased costs for HIV & AIDS workplace interventions

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	4 (LOW)				

Key risk mitigation/controls currently in place and their weaknesses: <ul style="list-style-type: none"> Regional HIV and AIDS Strategic Plan document is available but not reviewed HIV and AIDS workplace programme/training is conducted to employees only and not at family level.

Actions/mitigating controls to be taken:	
Treatment: <ul style="list-style-type: none"> Develop RS HIV and AIDS work place Policy. 	Resource Required: Financial Resources

<ul style="list-style-type: none"> Carry out Work place training on HIV and AIDS issues to all Employees and families. Quarterly Regional AIDS Team Meetings and follow-up of HIV Interventions 	Human Resources
---	-----------------

Risk title: Insufficient clients' service satisfaction on Kagera RS roles.	Risk ID: 1001-B.01
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Overview	
Risk	Mistrust due to involvement on corruption issues when executing activities
Principal risk owner	RAS
Supporting owner(s)	AASs and Heads of Unit
Risk Category	Technical and Operational
Objective/plan	B. Enhance, sustain and effective implementation of the National Anti-corruption Strategy

Details	
Cause(s) <ul style="list-style-type: none"> Lack of Exhibitions notice/memos on corruption issues Immoral behaviour to some staffs 	Consequence(s): <ul style="list-style-type: none"> Misunderstanding of some practices by our clients. Complaints on service delivered which might tarnish RS image; Possibility of RS staff to conduct corruption practices without knowing/unaware;

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	4 (LOW)				

<i>Key risk mitigation/controls currently in place and their weaknesses:</i> <ul style="list-style-type: none"> National Anti-corruption plan in place (not fully implemented) Complaints management system established Registry system in place and operational Clients' Service Charter draft in place (not reviewed)
--

Actions/mitigating controls to be taken:	
Treatment <ul style="list-style-type: none"> To prepare and put in place the exhibitions memo on corruption free zone to Kagera RS Prepare RS Anti-corruption plan. Training complaints Officers and improve desk complaints system 	Resource Required Financial Resources, Human resources

<ul style="list-style-type: none"> Review and approval of Clients' Service Charter 	
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Risk title: Theft of the RS properties	Risk ID: 1001-C.02
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Overview	
Risk	Theft of the Kagera Regional Secretariat's properties
Principal risk owner	RAS
Supporting owner(s)	AAS-AHR
Risk Category	Operational
Objective/plan	C: Quality of life socially and economically improved

Details	
Cause(s) <ul style="list-style-type: none"> Lack of modern security system (CCTV Camera). Lack of skilled and trained staffs on security issues Existence of some unfaithfully/integrity staffs 	Consequence(s): <ul style="list-style-type: none"> Huge loss to the organization. Loose image reputation of the organization; Much use of the organization resources Failure to reach the organization goals

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	10 (HIGH)				

Key risk mitigation/controls currently in place and their weaknesses:
<ul style="list-style-type: none"> Existence of Security guards but lacking modern security skills Existence of few Security guards compare to the guarded area Existence of security's fence but not systematically embedded for security issues

Actions/mitigating controls to be taken:	
Treatment <ul style="list-style-type: none"> Installation of modern security system (CCT Camera). Training the existing Security guards on modern and technical skills on security issues Subcontracting the security issues 	Resource Required Financial Resources Personnel

Risk title: Disintegration of Infrastructures	Risk ID: C.01
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Overview	
Risk	Collapse of the Infrastructures

Principal risk owner	RAS
Supporting owner(s)	AAS-MM
Risk Category	Technical
Objective/plan	C. Quality of life socially and economically improved.

Details	
Cause(s) <ul style="list-style-type: none"> Unskilled staffs. Natural climates eg. Earth quake Poor supervision Untested materials for buildings Poor feasibility study 	Consequence(s): <ul style="list-style-type: none"> Death Huge loss Economic and social impact Commutation brake down

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	6 (MODERATE)				

Key risk mitigation/controls currently in place and their weaknesses:
<ul style="list-style-type: none"> Supervision is done by Regional Secretariat once per year due to financial constraints Technical teams due meet but not in time. Lack of Skilled staffs in RS for technical support for LGAs

Actions/mitigating controls to be taken:	
Treatment: <ul style="list-style-type: none"> Supervision to be done quarterly accordingly Technical team will meet quarterly. To organise a task force technical team in the regional that will give technical support to LGAs 	Resource Required: Financial Resources Skilled staffs

Risk title: Emerging diseases, outbreak and disaster	Risk ID: 2004C01
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Overview	
Risk	Emerging disease outbreak and frequent occurrence of emergencies and disaster
Principal risk owner	RAS
Supporting owner(s)	AAS Health
Risk Category	Operational
Objective/plan	C: Quality of life socially and economically improved

Details	
<p>Cause(s)</p> <ul style="list-style-type: none"> • Geographical locations of the region itself (bouders and Island) • Inadequate community knowledge on emergencies, outbreak of diseases and disasters • Availability of household with unimproved latrine • Compliance enactment of sanitation by laws and Public health regulations • Inadequate fund allocated for emergencies, outbreak of diseases and disasters • Spread of diarrhoea and waterborne diseases • Increase in illegal trades of substance abuse 	<p>Consequence(s):</p> <ul style="list-style-type: none"> • Deaths • Reduction of man power • Influx of illegal immigrants, importation of diseases, threats of outbreaks,

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	16 (EXTREM)				

<p>Key risk mitigation/controls currently in place and their weaknesses:</p> <ul style="list-style-type: none"> • Emergency preparedness and response team in place not effective • Supervision and follow up conducted but not effectively conducted • Health education provided mostly to health facilities but not effectively in community as a whole • Existence of laws and Public health regulations but it is inadequate implemented and followed • Cross boarder meeting conducted 	
Actions/mitigating controls to be taken:	
<p>Treatment</p> <ul style="list-style-type: none"> • Revitalize and orient Emergency preparedness and response teams • Make sure all emergence medicines and medical supplies available (SS) • Provide health education and community sensitization to both health facilities and community as a whole • Plan for health promotion (Radio Sessions) 	<p>Resource Required</p> <ul style="list-style-type: none"> • Financial Resources, • Human resources

<ul style="list-style-type: none"> Follow up to council on effective implementation of laws and Public health regulations 	
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Risk title: Inadequate of medicines and medical supplies.	Risk ID: 2004C02
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Overview	
Risk	Inadequate medicine and medical supplies and equipments
Principal risk owner	RAS
Supporting owner(s)	AAS Health
Risk Category	Operational
Objective/plan	C: Quality of life socially and economically improved

Details	
Cause(s) <ul style="list-style-type: none"> Lack of knowledge on ordering and forecasting and documentation which led to unnecessary stock out of medicines Inadequate medicine audit Shortage of staff at facility level 	Consequence(s): <ul style="list-style-type: none"> Inadequate essential medicines, medical supplies and equipments to HFs Mortality

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	12 (HIGH)				

Key risk mitigation/controls currently in place and their weaknesses:
<ul style="list-style-type: none"> Guidelines on supply chain management in place Integrated Logistic System (ILS) in place but some staff are not skilled Ordering of medicines and medical supplies done according to the schedule but no proper forecast Availability of nearby MSD

Actions/mitigating controls to be taken:	
Treatment <ul style="list-style-type: none"> Conduct orientation on Guidelines on supply chain management and Integrated Logistic System Conduct supervision and follow up to make sure all supply chain systems are properly used On job training on proper ordering and documentation of consumption Supervise councils and make sure prioritization and forecasting of medicines medical supplies and equipment are properly done 	Resource Required <ul style="list-style-type: none"> Financial resources Human resources

Risk title: Street Children.	Risk ID: 2004C03
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Overview	
Risk	Increase of Street children in the region
Principal risk owner	RAS
Supporting owner(s)	AAS Health
Risk Category	Operational
Objective/plan	C: Quality of life socially and economically improved

Details	
Cause(s) <ul style="list-style-type: none"> • Family relation and family conflicts • Human trafficking • Economic status of the family • Inadequate parental care • Lack adequate family care and support • Orphanage • Social isolation 	Consequence(s): <ul style="list-style-type: none"> • Increase amount of violence against children cases • Increase of Crime • Enhance Substance abuse • Early pregnancy • Disabilities

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	6 (MODERATE)				

Key risk mitigation/controls currently in place and their weaknesses: <ul style="list-style-type: none"> • Law of the child Act (2009) and regulations in place but there is low community understanding of the Child Act and regulations • Public awareness about street children done but not effectively done • Awareness creation on the community about family and parenting skills not done properly
--

Actions/mitigating controls to be taken:	
Treatment <ul style="list-style-type: none"> • Conduct community awareness on families and parental care (Radio sessions) • Strengthen the capacity of families by introducing income generating activities (IGA) so as to increase income of the families • Community awareness on the Law of the child Act (2009) and its regulations 	Resource Required <ul style="list-style-type: none"> • Financial resources • Human resources

Risk title: Examination Leakage	Risk ID: 2006-C.01
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Overview	
Risk	Examination leakage.
Principal risk owner	RAS
Supporting owner(s)	AAS ED/TECHNICAL STAFF
Risk Category	Operational
Objective/plan	c. Quality of life socially and economically improved

Details	
Cause(s) <ul style="list-style-type: none"> • Lack of accountability • Improper storage and security of Examinations • Lack of Education to the supervisors • Inadequate of skilled security Officers 	Consequence(s): <ul style="list-style-type: none"> • Upgrading unqualified candidates • Incompetent professionals • Termination of teachers or civil servants due to offence in examination issues. • Loss of government fund • Weakens the status of the country.

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	4 (LOW)				

Key risk mitigation/controls currently in place and their weaknesses: To train teachers and civil servant about importance of examination safety and to enforce examination laws.

Actions/mitigating controls to be taken:	
Treatment <ol style="list-style-type: none"> 1. To set budget to train civil servants handling exams. 2. Strong measures should be taken to teachers and other civil servants found with examination leakage offence. 3. To increase skilled security officers. 	Resource Required <ol style="list-style-type: none"> 1. Extension of Financial resources 2. Personnel 3. Co-operation of different department and stakeholders.

Risk title: Misallocation of budgeted fund	Risk ID: 2006-C.02
Overview	
Risk	Misallocation of budgeted fund
Principal risk owner	RAS

Supporting owner(s)	AAS ED/TECHNICAL STAFF
Risk Category	Financial
Objective/plan	C.Quality of life socially and economically improved

Details	
Cause(s) <ul style="list-style-type: none"> • Lack of accountability • Lack of funds in other department/sectors • Fraud • Purposively distruction of other departments plan and budget 	Consequence(s): <ul style="list-style-type: none"> • Incompletion of government plan/objectives • Loss of fund • Termination of teachers or civil servants due to incompletion of itended activities.

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	25 (EXTREME)				

Key risk mitigation/controls currently in place and their weaknesses: -Accountability and responsibility of civil servants. -Activities allocation and continuous management.
--

Actions/mitigating controls to be taken:	
Treatment <ol style="list-style-type: none"> 1.Accountability and responsibility to civil servants. 2.Strong measures should be taken to teachers and other civil servants found making frauds. 3.Good co-opearation among department sectors 	Resource Required <ol style="list-style-type: none"> 4. Social Ethics seminors to sivil cervants 5. Fund 6. Time

Risk title: Money delay	Risk ID: 2006-C.03
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Overview	
Risk	Money delay
Principal risk owner	RAS

Supporting owner(s)	AAS ED/TECHNICAL STAFF
Risk Category	Financial
Objective/plan	D. Quality of life socially and economically improved

Details	
Cause(s) <ul style="list-style-type: none"> • Lack of accountability • Lack of funds in other department/sectors • Fraud • Purposively destruction of other departments plan and budget 	Consequence(s): <ul style="list-style-type: none"> • Incompletion of government plan/objectives • Loss of fund • Termination of teachers or civil servants due to incompletion of intended activities.

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	20 (EXTREME)				

Key risk mitigation/controls currently in place and their weaknesses: Accountability and responsibility of civil servants, to increase co-operation in the department and other department.

Actions/mitigating controls to be taken:	
Treatment <ol style="list-style-type: none"> 1.Accountability and responsibility to civil servants. 2.Strong measures should be taken to teachers and other civil servants found making frauds. 3.Good co-operation among department sectors. 4.Needs audit advice. 	Resource Required <ol style="list-style-type: none"> 7. Social Ethics seminars to civil servants 8. Fund 9. Time

Risk title: Uhuru Torch	Risk ID: 2006-C.04
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Overview	
Risk	Inadequate of fund to conduct uhuru torch
Principal risk owner	RAS

Supporting owner(s)	AAS ED/TECHNICAL STAFF
Risk Category	Financial
Objective/plan	C. Quality of life socially and economically improved

Details	
Cause(s) <ul style="list-style-type: none"> • Lack of accountability • Inadequate budget • Lack of patriotism • Poor time management 	Consequence(s): <ul style="list-style-type: none"> • Incompletion of government plan on Uhuru Torch • Complains • Termination of civil servants due to incompletion of intended activities. • Depts

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	16 (EXTREME)				

Key risk mitigation/controls currently in place and their weaknesses:
 To ensure improvement of time management hence to conducting good preparation.
 To increase financial transparency to our stakeholders and to increase the number of donors.

Actions/mitigating controls to be taken:	
Treatment <ol style="list-style-type: none"> 1.Acountability and responsibility to civil servants. 2.Strong measures should be taken to teachers and other civil servants found making frauds. 3.Good co-operation among department sectors 	Resource Required <ol style="list-style-type: none"> 10. Social Ethics seminars to civil servants 11. Fund 12. Time

Risk title: Low output Agricultural production and productivity	Risk ID: 2002-C.01
--	---------------------------

Overview	
Risk	Poor production and productivity of agricultural produce
Principal risk owner	AAS - EP
Supporting owner(s)	Agricultural Officers and engineers
Risk Category	Technical and Operational
Objective/plan	C. Quality of life socially and economically improved

Details	
Cause(s) <ul style="list-style-type: none"> • Low farmers adaptation to Good Agricultural Practices • Lack of quality Agricultural Inputs (seeds, pesticides) • Occurrence of crop pests and diseases • Lack of enough Agricultural Field Officers 	Consequence(s): <ul style="list-style-type: none"> • Food insecurity at household level • Malnutrition among community • Low income among community

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	12 (HIGH)				

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

- Presence of ASDP III. (Budget constraints.)
- Availability of development partners. (They target specific events)
- Availability of Farmers Extension Centres. (Working under capacity)

Actions/mitigating controls to be taken:

<p>Treatment:</p> <ul style="list-style-type: none"> • Requesting for more Agricultural Field Officers to be hired and distributed at all villages • Advising and supervising proper use of the available Farmers Extension Centres • Coordinating trainings to Support Agro Dealers to supply the right kind of agricultural inputs 	<p>Resource Required:</p> <p>Financial Resources Ministerial support</p>
--	---

Risk title: Non remittance of Budgeted fund.	Risk ID: 2001-D.01
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Overview	
Risk	Inadequate funding for RS to execute coordination of interventions in LGA's
Principal risk owner	RAS
Supporting owner(s)	AAS P&C, AAS - LGMS
Risk Category	Financial and Operational
Objective/plan	D: Linkage between MDAs and LGAs Improved

Details	
<p>Cause(s)</p> <ul style="list-style-type: none"> • Insufficient fund resources to carry out activities • Lack of quality working facilities • Inadequate number of RS staff to coordinate interventions in LGAs 	<p>Consequence(s):</p> <ul style="list-style-type: none"> • Poor services provision • Complaints on service delivered which might tarnish RS image; • Failure in achievement of development plans

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	16 (EXTREME)				

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

- Plans and Budget for fund requests are prepared and submitted but not implemented as planned.

Actions/mitigating controls to be taken:

Treatment <ul style="list-style-type: none"> Involvement of other key stakeholders under Public Private partnership (PPP) 	Resource Required Financial Resources
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Risk title: Unsustainable industries	Risk ID: 2002-D.01
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Overview	
Risk	Establishment of unsustainable industries in the region
Principal risk owner	AAS - EP
Supporting owner(s)	Trade Officer
Risk Category	Technical
Objective/plan	D. Linkage between MDAs and LGAs Improved

Details	
Cause(s) <ul style="list-style-type: none"> Insufficient research for industrial establishment Lack of enough guidance from government to industrial investors on areas to concentrate. 	Consequence(s): <ul style="list-style-type: none"> Discouraging other investors to invest in the region Low performing industrial sector in the region

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	9 (MODERATE)				

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

- Development of Kagera Investment Guide (Not yet completed)
- Introduction of Kagera Investment Promotion Week (Planned for 2019 only)

Actions/mitigating controls to be taken:

Treatment <ul style="list-style-type: none">• Coordinating the development and early distribution of Kagera Investment.• Coordinating Annual Kagera Investment Week.	Resource Required Financial Resources, Manpower and Time
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Risk title: Low performing tourism industry	Risk ID: 2002-D.02
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Overview	
Risk	The tourism industry growing at slow pace in the region
Principal risk owner	AAS - EP
Supporting owner(s)	Natural resource, Wildlife Officer
Risk Category	Technical and Operational
Objective/plan	D. Linkage between MDAs and LGAs Improved

Details	
Cause(s) <ul style="list-style-type: none">• low promotion of tourist sites• Lack of supporting infrastructure for tourists visit• Lack of tour companies	Consequence(s): <ul style="list-style-type: none">• Small number of tourists visits in the region• Low contribution of tourism to the regional GDP

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	9 (MEDIUM)				

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

- Promotion of new National parks in Kagera (overshadowed by neighbouring Region sharing the same parks)
- Development of new supporting infrastructure towards tourist sites (Slow implementation of plans)
- Encouraging the establishment of tourist guide companies (Investors still reluctant to invest in Kagera tourism)

Actions/mitigating controls to be taken:

<p>Treatment</p> <ul style="list-style-type: none"> • Coordinating stakeholders to Improve promotion of all tourist sites in Kagera through forums and exhibitions. • Coordinating infrastructure development that supports tourism through responsible institutions. • Encouraging the establishment of tourist companies in the region through forums, meetings and exhibitions. 	<p>Resource Required</p> <p>Financial Resources, Time</p>
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Risk title: poor linkage between producers and off takers	Risk ID: 2002-D.03
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Overview	
Risk	Lack of reliable market for agricultural produce
Principal risk owner	AAS - EP
Supporting owner(s)	Trade, Agricultural Officers
Risk Category	Technical and Operational
Objective/plan	D. Linkage between MDAs and LGAs Improved

Details						
<p>Cause(s)</p> <ul style="list-style-type: none"> • Unavailability of working structured market • Existence of untrustworthy middle men between producers and off takers • Producers illiteracy on market value 	<p>Consequence(s):</p> <ul style="list-style-type: none"> • Low income to farmers from their produce • Failure of farmers to transform towards business farming • Government tax loss 					
Risk analysis						
	Impact:	<i>VERY HIGH</i>	<i>HIGH</i>	<i>MODERATE</i>	<i>LOW</i>	<i>VERY LOW</i>
	Likelihood:	<i>VERY HIGH</i>	<i>HIGH</i>	<i>MODERATE</i>	<i>LOW</i>	<i>VERY LOW</i>
Risk rating	Impact x likelihood	9 (MEDIUM)				

<p>Key risk mitigation/controls currently in place and their weaknesses:</p> <ul style="list-style-type: none"> • Presence of ASDP III. (Budget constraints.) • Existence of agricultural strategic markets structures (low Stakeholders support) • Existence of Cooperative unions, SACCOS and AMCOS (Low financial power)

Actions/mitigating controls to be taken:	
Treatment <ul style="list-style-type: none"> Coordinating LGA's in the implementation of the ASDP III program by incorporating its market activities in their budget Coordinating stakeholders' meetings and seminars on the importance and benefits of using structured agricultural markets. To coordinate, monitor, supervise and advise on the performance of cooperative unions, SACCOS and AMCOS 	Resource Required Financial Resources, Time

Risk title: Inadequate ICT Infrastructural Capacity	Risk ID: 1015-E.01
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Overview	
Risk	Insufficient Infrastructure Capacity for Provision of Internet to RS KAGERA
Principal risk owner	RAS
Supporting owner(s)	RAS, AASs and Heads of Unit
Risk Category	Technical
Objective/plan	E. Good governance, Administrative and Human Resources Management Services improved

Details	
Cause(s) <ul style="list-style-type: none"> Damage of optic fibres/network cables Relying on single service provider Low bandwidth 	Consequence(s): <ul style="list-style-type: none"> Slowness of Internet Services Frequently downtime Unavailability of online Services

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	12 (HIGH)				

Key risk mitigation/controls currently in place and their weaknesses: <ul style="list-style-type: none"> Backup network devices such as Wireless and Modem but limited to number of users Protection mechanism in place to protect Backbone
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Actions/mitigating controls to be taken:	
Treatment: <ul style="list-style-type: none"> Improvement of internet bandwidth. 	Resource Required: Financial Resources

Risk title: Computer Virus Attack.	Risk ID: 1015-E.02
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Overview	
Risk	Computer Virus Attacks which affect Computing environment
Principal risk owner	RAS
Supporting owner(s)	AASs and Heads of Unit
Risk Category	Technical and Operational
Objective/plan	E. Good governance, Administrative and Human Resources Management Services improved

Details						
Cause(s)			Consequence(s):			
<ul style="list-style-type: none"> Lack of updated Antivirus Lack of knowledge on protection mechanisms to identify and treat a virus Failure to observe ICT policies and recommended working practices. Use of outdated computers 			<ul style="list-style-type: none"> Infection of data. Poor Performance issues with ICT services Loss of data Breach of data 			
Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	16 (EXTREME)				

Key risk mitigation/controls currently in place and their weaknesses:
<ul style="list-style-type: none"> Computers are installed antivirus but not updated Existence of ICT policy which is outdated and lack of awareness to users

Actions/mitigating controls to be taken:	
Treatment	Resource Required
<ul style="list-style-type: none"> Acquire and install updated antivirus. Regular check-up for virus threat and taking remedial measures Review ICT policy Provide awareness to RS users on Safety usage of ICT services Equip RS staff with up-to-date Computers 	Financial Resources, Manpower and Time

Risk title: Internal fraud or sabotage	Risk ID: 1015-E.03
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Overview	
Risk	Internal user practice theft in the system and sabotage the system.
Principal risk owner	RAS
Supporting owner(s)	RAS, AASs and Heads of Unit
Risk Category	Operational
Objective/plan	E. Good governance, Administrative and Human Resources Management Services improved

Details	
Cause(s) <ul style="list-style-type: none"> • Lack of accountability • Faults and bugs on systems • Weak passwords • Sharing of password • Computer literacy 	Consequence(s): <ul style="list-style-type: none"> • Loss of Revenue • Data breach • Loss of data. • Mismanagement of data

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	12 (HIGH)				

Key risk mitigation/controls currently <u>in place</u> and their weaknesses:
<ul style="list-style-type: none"> • Provide credential to eligible users though eligible users misuse the rights granted • Existence of user guidelines on system usage although users don't abide • Regular monitoring and interventions of the system

Actions/mitigating controls to be taken:	
Treatment <ul style="list-style-type: none"> • Continuo monitoring the system • Enhance usage of system guidelines to users. 	Resource Required <ul style="list-style-type: none"> • Financial resources • Personnel • Time

Risk title: Unreliable power Supply	Risk ID 1015-E.04
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Overview	
Risk	Frequent power outage required to support operation of ICT infrastructure and Systems
Principal risk owner	RAS
Supporting owner(s)	RAS, AASs and Heads of Unit
Risk Category	Operational
Objective/plan	E. Good governance, Administrative and Human Resources Management Services improved

Details	
Cause(s) <ul style="list-style-type: none"> • Relying power from one source • Thunderstorms 	Consequence(s): <ul style="list-style-type: none"> • Distraction of ICT devices • Un availability of online ICT Services • Inconvenience in daily operation due to manual work • Delays to meet deadlines • Poor services

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	12 (HIGH)				

Key risk mitigation/controls currently in place and their weaknesses: <ul style="list-style-type: none"> • Power backup such as UPS and generator but not reliable. • Existence of lightning arrestor
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Actions/mitigating controls to be taken:	
Treatment: <ul style="list-style-type: none"> • Installing powerful and standby generator • Installing heavy duty UPS to Support Network equipment's • Installation of lightning arrestor on all building 	Resource required: <ul style="list-style-type: none"> • Financial • Personnel

Risk title: RS staff not attending training	Risk ID: 2001-E.01
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Overview	
Risk	Failure of RS staff to attend trainings
Principal risk owner	RAS
Supporting owner(s)	AASs and Head of Units
Risk Category	Strategic, Operational and Financial
Objective/plan	E. Good governance, Administrative and Human Resources Management Services improved

Details	
Cause(s)	Consequence(s):
<ul style="list-style-type: none"> • Labour turnover • Mismatch between Workers and technological change 	<ul style="list-style-type: none"> • Poor quality service delivery • Incompetent professionals

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	12 (HIGH)				

Key risk mitigation/controls currently in place and their weaknesses: Availability of RS training programme but lack of fund to implement successfully Some staffs are attending different courses but lack of funds to train more staff especially on their professionals.
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Actions/mitigating controls to be taken:	
Treatment	Resource Required
<ol style="list-style-type: none"> 4. To involve other stakeholders to support in staff trainings. 5. To ensure RS training programme is successfully implemented. 	<ol style="list-style-type: none"> 13. Financial resources 14. Personnel 15. Time

Risk title: Liquidity risk refers to the non -availability of cash or cash equivalents.	Risk ID: 1002-E01S01
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Overview	
Risk	Liquidity risk refers to the risk that Ras Kagera will not enough liquidity to fulfil current liabilities/ outstanding liabilities.

Principal risk owner	RAS
Supporting owner(s)	Finance and Accounts Heads of Unit
Risk Category	Financial and compliance
Objective/plan	Good governance, Administrative and Human Resources Management Services improved

Details	
<p>Cause(s)</p> <ul style="list-style-type: none"> • Incorrect judgment or complacent attitude of the Ras Kagera towards timing of its cash in- and out-flows. • Inadequate allocation of funds • Unanticipated change in the cost of capital/cost or availability of funding and breakdown power in payments and settlement system – EPCOR 10. 	<p>Consequence(s):</p> <ul style="list-style-type: none"> • Failure to facilitate payments on various office running expenses • Organization objectives may not be achieved • Increased outstanding liabilities of staffs and suppliers • inability to pay creditors on due dates

Risk analysis						
	Impact:	<i>VERY HIGH</i>	<i>HIGH</i>	MODERATE	<i>LOW</i>	<i>VERY LOW</i>
	Likelihood:	<i>VERY HIGH</i>	<i>HIGH</i>	MODERATE	<i>LOW</i>	<i>VERY LOW</i>
Risk rating	Impact x likelihood	9(Moderate)				

Key risk mitigation/controls currently in place and their weaknesses:
<ul style="list-style-type: none"> • Regional Management in place but has not been effective in coordinating Budget control and activities and breakdown of power. • Pre-Audit/Examination- <i>Financial risks</i> (relating to the procedures/systems/accounting records in place to ensure that the organization is not exposed to avoidable financial risks, including risks to assets but not effectiveness.

Actions/mitigating controls to be taken:	
<p>Treatment:</p> <ul style="list-style-type: none"> • Quarterly review/evaluation and follow-up of monitoring • Compliance of laws, regulation, circulars, accounting standard, 	<p>Resource Required:</p> <p>Financial Resources, time, and manpower</p>

Risk title: Changes in funding allocations of Payables and Accruals	Risk ID: 1002-E01S02
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Overview	
Risk	Changes in funding allocations of Payables and Accruals
Principal risk owner	RAS
Supporting owner(s)	Chief Accountant
Risk Category	Financial and Operational
Objective/plan	Good governance, Administrative and Human Resources Management Services improved

Details	
Cause(s) <ul style="list-style-type: none"> Payables and Accruals in access Approved. Wrong codes of payments Insufficient discipline to limit Changes in funding in allocation budget. 	Consequence(s): <ul style="list-style-type: none"> Increased in outstanding liabilities of staffs and suppliers. Over/ under spending budget allocation resource in activities

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	12 (HIGH)				

Key risk mitigation/controls currently in place and their weaknesses:
<ul style="list-style-type: none"> Effectively implement Pre-Audit/ Examination and auditors' recommendations but not effective

Actions/mitigating controls to be taken:	
Treatment <ul style="list-style-type: none"> Effectively implement auditors' recommendations. Discipline to limit Changes in funding allocation budget Set strong Pre-Audit/ Examination 	Resource Required Financial Resources, Manpower and Time

Risk title: Over/ under spending budget allocations cost centre	Risk ID: 1002-E01S03
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Overview	
Risk	Over/ under spending budget allocations in cost centre
Principal risk owner	RAS
Supporting owner(s)	Chief Accountant/ Management
Risk Category	Financial and Operational
Objective/plan	Good governance, Administrative and Human Resources Management Services improved

Details	
<i>Cause(s)</i> Unanticipated change allocation of funds outstanding liabilities Budget and actual spending inconsistency	<i>Consequences</i> Increased of

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	16(EXTREME)				

Key risk mitigation/controls currently in place and their weaknesses: Availability of the relevant Finance Acts, regulations, circulars but not effectiveness

Actions/mitigating controls to be taken:	
Treatment 6. To ensure adherence to the relevant finance acts, regulations, circulars are effectiveness 7. Budget and actual spending consistency 8. Effective budget control for achieving a resource allocation that reflects expenditure policy priorities; 9. Audits by Internal Audit and External auditors conducted regularly.	Resource Required 16. Financial resources 17. Personnel, man power 18. Time

Risk title: Errors/ omissions in financial statements	Risk ID: 1002-E01S03
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Overview	
Risk	Errors/ omissions in financial statements
Principal risk owner	RAS
Supporting owner(s)	Chief Accountant/ Management
Risk Category	Financial and Operational
Objective/plan	Good governance, Administrative and Human Resources Management Services improved

Details	
Cause(s) <ul style="list-style-type: none"> None to compliance of laws, regulation, circulars, Accounting standards and code of ethics of professional body. Missing supporting documents 	Consequence(s): <ul style="list-style-type: none"> Audit queries Qualified / adverse opinion disclaimer of opinion.

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	9(MODERATE)				

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

Availability of the relevant Finance Acts, regulations, circulars, Accounting standards and code of ethics of professional body, Pre-Audit/Examination but not effectiveness

Actions/mitigating controls to be taken:

Treatment	Resource Required
<ol style="list-style-type: none"> To ensure adherence to the relevant finance acts, regulations, circulars, Accounting standards and code of ethics of professional body are effectiveness recommendations Effective budget control for achieving a resource allocation that reflects expenditure policy priorities, Budget and actual spending should be consistency 	<ol style="list-style-type: none"> Financial resources Personnel, man power Time

3. Pre-Audit/Examination, Audits by Internal Audit and External auditors conducted regularly.	
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Risk title: Inadequate of professional/skills	Risk ID: 1002- E02S01
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Overview	
Risk	Inadequate of professional/skills
Principal risk owner	RAS
Supporting owner(s)	Finance and Accounts Heads of Unit
Risk Category	Financial and compliance
Objective/plan	Good governance, Administrative and Human Resources Management Services improved

Details	
Cause(s)	Consequence(s):
<ul style="list-style-type: none"> Not attend to Professional Review Classes, Seminar's and workshop Inadequate allocation of funds 	<ul style="list-style-type: none"> Human error Poor performance Inadequate of expert

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	16(EXTREME)				

Key risk mitigation/controls currently in place and their weaknesses:
<ul style="list-style-type: none"> Professional Review Classes, Seminar's and workshop in place but staffs not been attended Seminar's and workshop for example nbaa work shop

Actions/mitigating controls to be taken:	
Treatment: Funds allocation for Training	Resource Required: Financial Resources, time, staffs

Risk title: Inadequate resources management	Risk ID: 1003-E01
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Overview	
Risk	Inadequate performance on financial management
Principal risk owner	
Supporting owner(s)	AASs & Head of Units
Risk Category	Operational
Objective/plan	E. Quality financial management and Governance services improved

Details	
Causes: <ul style="list-style-type: none"> ➤ Negligence of LGAs in complying with guidelines. ➤ Inadequate performance of Audit Committees 	Consequence(s): <ul style="list-style-type: none"> ➤ Poor performance on financial management. ➤ Increased audit queries by CAG & Internal Audit) as a result of qualified/adverse audit opinion.

Inherent risk analysis								
Inherent risk	Impact:	✓	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW	
	Likelihood :	✓	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW	
Risk rating	Impact x likelihood	25 (EXTREME)						

Key risk mitigation/controls currently in place and their weaknesses: <ul style="list-style-type: none"> ➤ Financial regulations and frameworks issued by PORALG & MoF ➤ Quarterly submission of Financial reports ➤ Quarterly Internal & External Audit services <p><i>Although those controls are available at RS do not adequately address the weaknesses observed in financial management.</i></p>
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Residual risk analysis								
Residual risk	Impact:		VERY HIGH	HIGH	✓ MODERATE	LOW	VERY LOW	
	Likelihood :		VERY HIGH	HIGH	✓ MODERATE	LOW	VERY LOW	
Risk rating	Impact x likelihood:	9 (MODERATE)						

Actions/mitigating controls to be taken:	
Treatment: 1. Conduct frequent supervision 2. Frequent capacity building to Management Team	Resource required 1. Fund

Risk title: Under or non-implementation of PAC directives	Risk ID: 1003-E02
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Overview	
Risk	Non-adherence to PAC directives by Local Government Authorities
Principal risk owner	RAS
Supporting owner(s)	Head of Section & Head of Units
Risk Category	Operational
Objective/plan	E. Good Governance, administrative & Human Resources Services improved

Details	
Causes: <ul style="list-style-type: none"> ➤ Negligence on complying with directives. ➤ Inadequate performance of Audit Committees 	Consequence(s): <ul style="list-style-type: none"> ➤ Poor performance on resource management. ➤ Increased audit queries by CAG & Internal Audit) as a result of qualified/adverse audit opinion.

Inherent risk analysis						
Inherent risk	Impact:	✓ VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	✓ VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	25 (EXTREME)				

Key risk mitigation/controls currently in place and their weaknesses:
<ul style="list-style-type: none"> ➤ Financial regulations and frameworks issued by PORALG & MoF ➤ Quarterly submission of Financial reports ➤ Quarterly Internal Audit services <p><i>Although those controls are available weaknesses observed in financial management not adequately addressed.</i></p>

Residual risk analysis						
Residual risk	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood:	9 (MODERATE)				

Actions/mitigating controls to be taken:	
Treatment: 1. Conduct frequent supervision 2. Frequent capacity building to Management Team	Resource required 1. Fund 2. Human Resources

Risk title: Emerging of fire	Risk ID: 1001-E.01
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Overview	
Risk	Emerging of fire at Kagera RS
Principal risk owner	RAS
Supporting owner(s)	AAS AHRM
Risk Category	Operational
Objective/plan	E. Good governance, Administration and Human Resources Management Services Improved

Details	
Cause(s) <ul style="list-style-type: none"> Un overseen and not controlled situation on electricity issues. 	Consequence(s): <ul style="list-style-type: none"> Huge loss Malt effects to human and other resources

Risk analysis						
	Impact:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
	Likelihood:	VERY HIGH	HIGH	MODERATE	LOW	VERY LOW
Risk rating	Impact x likelihood	10 (HIGH)				

Key risk mitigation/controls currently in place and their weaknesses: Availability of Fire extinguishers but not serviced in time due to budget constraints Some staff sensitized on fire issues but lack of funds to train more staffs
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Actions/mitigating controls to be taken:	
Treatment 10. To set budget for servicing fire extinguishers at a sated time	Resource Required 22. Financial resources 23. Personnel

<p>11. To train more staffs on prevention on fire issues at working place</p> <p>12. To set budget for installation of fire detectors/equipment.</p>	
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**KAGERA REGIONAL SECRETARIAT RISKS
REGISTER**

KAGERA REGIONAL SECRETARIAT RISKS REGISTER

STRATEGIC OBJECTIVE	RISK TITLE	CATEGORY OF RISK	RISK ID	RISK ASSESSMENT AS PER CRSA ¹		RISK RATING ² (I X L)	RISK STATUS	PRINCIPLE RISK OWNER	PAGE OF DETAILED ASSESSMENT SHEET
				IMPACT (I)	LIKELIHOOD (L)				
Services Improved and HIV/AIDS infections reduced	Vulnerability of Kagera RS staff to HIV/AIDS infection when executing their duties at the RS	Operational	2001-A.01	4	3	12	HIGH	RAS, AASs and Heads of Unit	1
				2	2	4	LOW	RAS, AASs and Heads of Unit	2
Enhance, sustain and effective implementation of the National anti-corruption strategy	Insufficient clients' service satisfaction on Kagera RS roles	Technical and operational	1001-B.01	2	2	4	LOW	RAS, AASs and Heads of Unit	3
				5	2	10	HIGH	AAS AHR	4
Quality of life socially and economically improved	Theft of the RS properties	Operational	1001-C.02	3	3	6	MODERATE	AAS MM	5
				3	3	6	MODERATE	AAS MM	5

¹ Very High = 5; High = 4; Medium = 3; Low = 2; Very Low = 1.

² Extreme = 15 – 25; High = 10 – 14; Moderate = 5 – 9; Low = 1 – 4.

Page number of detailed assessment sheet refer to Mara Regional Secretariat Identification and Analysis Sheet

STRATEGIC OBJECTIVE	RISK TITLE	CATEGORY OF RISK	RISK ID	RISK ASSESSMENT AS PER CRSA ¹		RISK RATING ² (I X L)	RISK STATUS	PRINCIPLE RISK OWNER	PAGE OF DETAILED ASSESSMENT SHEET
				IMPACT (I)	LIKELIHOOD (L)				
	Emerging diseases, outbreak and disaster	Operational	2004-C.01	4	4	16	EXTREME	AAS Health	6
	Inadequate of medicines and medical supplies	Operational	2004-C.02	4	3	12	HIGH	AAS Health	7
	Street Children	Operational	2004-C.03	3	2	6	MODERATE	AAS Health	8
	Examination Leakage	Operational	2006-C.01	2	2	4	LOW	AAS Education	9
	Misallocation of budgeted fund	Financial	2006-C.02	5	5	25	EXTREME	AAS Education	10
	Money delay	Financial	2006-C.03	5	4	20	EXTREME	AAS Education	11
	Uhuru torch	Financial	2006-C.04	4	4	16	EXTREME	AAS Education	12
	Low output agricultural production and productivity	Technical and operational	2002-C.01	4	3	12	HIGH	AAS Economic and Productivity	13

Linkage between MDAs and LGAs improved	Non remittance of budgeted funds	Financial and Operational	2001-D.01	4	4	16	EXTREME	AAS P&C, AAS LGMS	14
	Unsustainable industries	Technical	2002-D.01	3	3	9	MODERATE	AAS Economic and Productivity	15
	Low performing tourism industry	Technical and operational	2002-D.02	3	3	9	MODERATE	AAS Economic and Productivity	16

STRATEGIC OBJECTIVE	RISK TITLE	CATEGORY OF RISK	RISK ID	RISK ASSESSMENT AS PER CRSA ¹		RISK RATING ² (X L)	RISK STATUS	PRINCIPLE RISK OWNER	PAGE OF DETAILED ASSESSMENT SHEET
				IMPACT (I)	LIKELIHOOD (L)				
	Poor linkages between producers and off takers	Technical and operational	2002-D.03	3	3	9	MODERATE	AAS Economic and Productivity	17

Good governance, administrative and human resources management services improved	Inadequate ICT Infrastructural capacity	Technical	1015-E.01	4	3	12	HIGH	RAS, AASs and Heads of Unit	18
	Computer virus attack	Technical and operational	1015-E.02	4	4	16	EXTREME	RAS, AASs and Heads of Unit	19
	Internal fraud or sabotage	Operational	1015-E.03	4	3	12	HIGH	RAS, AASs and Heads of Unit	20
	Unreliable power supply	Operational	1015-E.04	4	3	12	HIGH	RAS, AASs and Heads of Unit	21
	RS staff not attending training	Strategic, Operational and Financial	2001-E.01	4	3	12	HIGH	RAS, AASs and Heads of Unit	22
	Liquidity (non availability of cash or cash equivalent)	Financial and compliance	1002-E01S01	3	3	9	MODERATE	CA, AASs and Heads of Unit	23
	Changes in funding allocations of payables and accruals	Financial and Operational	1002-E01S02	4	3	12	HIGH	Chief Accountant	24
	Over /under spending budget allocations cost centre	Financial and Operational	1002-E01S03	4	4	16	EXTREME	Chief Accountant	25

	Errors/ omissions in financial statements	Financial and Operational	1002-E01S03	3	3	9	MODERATE	Chief Accountant	26
	Inadequate of professional/skills	Financial compliance	1002-E02S01	4	4	16	EXTREME	Chief Accountant	27
	Inadequate resources management	Operational	1003-E01	5	5	25	EXTREME	AAs and Heads of Unit	28
	Under or non-implementation of PAC directives	Operational	1003-E02	5	5	25	EXTREME	RAS, AAs and Heads of Unit	29
	Emerging Fire	Operational	1001-E.01	5	2	10	HIGH	AAS AHRM	30

KAGERA RISK TREATMENT ACTION PLAN

KAGERA RISK TREATMENT ACTION PLAN

RISK TITLE	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 treatment options be monitored
			Start date	Finish date	
Vulnerability of Kagera RS staff to HIV/AIDS infection when executing their duties at the RS	Quarterly RAT Meetings and follow-up of HIV Interventions	RAS, AAS's and Heads of Unit	Jul-20	Jun-21	Meeting Minutes and Reports
	Develop RS HIV and AIDS work place Policy.		Mar-21	Jun-21	Existence and implementation of the policy
New HIV/AIDS infection to Kagera RS staff	Carry out WPP to all Employees and families.		Jul-20	Jun-21	Training Reports

Insufficient clients' satisfaction on Mara RS roles.	Develop and disseminate Records Management Guidelines.	RAS, AAS's and Heads of Unit	Jul-20	Jun-21	Number of guidelines developed and disseminated
	Operational Records Management tracking system for RS	RAS, AAS's and Heads of Unit	Jul-20	Jun-20	Existence of records register
	Prepare RS Anti-corruption plan.	RAS, AAS's and Heads of Unit	Oct-20	Dec-20	Existence of Anti-corruption plan
	Training and operational complaints management system	RAS, AAS's and Heads of Unit	Jul-20	Jun-21	Number of staff trained and complaints attended

	Review and approval of Clients' Service Charter	RAS, AAS's and Heads of Unit	April-21	Jun-21	Revised and approved Client's Service Charter
Examination Leakage	Strong measures should be taken to teachers and other civil servants found with examination leakage offence.	RAS, REO	Jul-20	Jun-21	Number of victims found and disciplinary actions taken

Theft of RS properties	• Installation of CCTV camera in office	AAS AHR	Jul-20	Jun-21	Existence of CCTV camera
Non remittance of budgeted funds	• Involvement of other key stakeholders under Public Private partnership (PPP)	RAS, AAS's and Heads of Unit	Jul-20	Jun-21	Number of activities implemented through PPP
Disintegration of infrastructure	• Conducting training to staffs	AAS MM	Jul-20	Jun-21	Number of staff trained
	Conducting feasibility study to every project	AAS MM	Jul-20	Jun-21	Projects with feasibility studies conducted
	Testing various building materials	AAS MM	Jul-20	Jun-21	Testing certificates / rereport
Emerging diseases, outbreak and disaster	Revitalize and orient emergence preparedness and response teams	AAS Health	Jul-20	Sep-20	Availability of teams
	Make sure all emergence medicines and medical supplies available	AAS Health	Jul - 20	Jun-21	Availability of medicines and medical supplies
	Provide health education and community sensitization to both health facilities and community	AAS Health	Jul-20	Jun-21	People or community reached

	Plan for health promotion	AAS Health	Jul-20	Jun-21	Availability of plan
	Follow up to council on effective implementation of laws and public health regulations	AAS Health	Jul-20	Jul-21	M&E reports
Street children	Conduct community awareness of families and parental care	AAS Health	Jul-20	Jul-21	People reached
	Strengthening the capacity of families by introducing income generating activities	AAS Health	Jul-20	Jul-21	Families reached
	Community awareness on the laws of the child act 2009 and its regulations	AAS Health	Jul-20	Jul-21	Community reached
Misallocation of budgeted funds	Accountability and responsibility to civil servant	AAS ES	Jul-20	Jul-21	
	Strong measures should be taken to teachers and other civil servants found making mistakes	AAS ES	Jul-20	Jul-21	Measures taken to mistaken staff
	Good cooperation among department sectors	AAS ES	Jul-20	Jul-21	
Money delay	Need audit advice	AAS ES	Jul-20	Jul-21	
Uhuru torch	Set aside funds for uhuru torch	AAS ES	Jul-20	Jul-21	Activity completed effectely
Low output agricultural production and productivity	<ul style="list-style-type: none"> • Requesting for more agricultural field officers 	RAS	Jul-20	Jul-21	Number of agricultural field officers recruited
	<ul style="list-style-type: none"> • Advising and supervising proper use of the farmers extension centers 	AAS EP	Jul-20	Jul-21	
	<ul style="list-style-type: none"> • Coordinating trainings to support agro delaers to supllly the right kind of agricultural inputs 	AAS EP	Marc-21	April-21	Training provided

Unsustainable industries	<ul style="list-style-type: none"> Coordinating and implementing resolutions from Kagera Investment week 	AAS EP	Jul-20	Jun-21	Resolutions implemented
Low performing tourism industry	<ul style="list-style-type: none"> Promotion of all tourism sites 	AAS EP	Jul-20	Jun-21	Promotion campaigns done
	Coordinating infrastructure development that supports tourism	AAS EP	Jul-20	Jun-21	Tourism development infrastructure in place
	<ul style="list-style-type: none"> Encourage establishment of tourism companies in the region 	AAS EP	Jul-20	Jun-21	Number of companies established
Poor linkage between producers and off takers	Coordinating LGA's in the implementation of the ASDP III program by incorporating its market activities in their budget	AAS EP	Jul-20	Jun-21	
	Coordinating stakeholders' meetings and seminars on the importance and benefits of using structured agricultural markets	AAS EP	Jul-20	Jun-21	
	To coordinate, monitor, supervise and advise on the performance of cooperative unions, SACCOS and AMCOS	AAS EP	Jul-20	Jun-21	
Inadequate ICT Infrastructural Capacity	Improvement of internet bandwidth.	HICT	Jan-21	Marc-21	ICT with capacity
Computer Virus Attack.	Computers are installed antivirus but not updated Existence of ICT policy which is outdated and lack of awareness to users	HICT	Jul-20	Junc-21	
Internal fraud or sabotage	Continuo monitoring the system	HICT	Jul-20	Junc-21	Proper utilization of the system

	Enhance usage of system guidelines to users.	HICT	Jul-20	Junc-21	Proper utilization of the system
Unreliable power Supply	Installing powerful and standby generator	HICT	Jul-20	Junc-21	Installation standby generator
	Installing heavy duty UPS to Support Network	HICT	Jul-20	Junc-21	Heavy duty UPS
	equipment's Installation of lighting arrestor on all building	HICT	Jul-20	Junc-21	Installed equipments
RS staff not attending training	To involve other stakeholders to support in staff trainings.	AAS P&C	Jul-20	Junc-21	Staff training facilitated
	To ensure RS training programme is successfully implemented.	AAS P&C	Jul-20	Junc-21	Training reports
Liquidity risk refers to the non-availability of cash or cash equivalents. Liquidity risk refers to the non-availability of cash or cash equivalents.	Quarterly review/evaluation and follow-up of monitoring	CA	Jul-20	Junc-21	M&E reports
	Compliance of laws, regulation, circulars, accounting standard	CA	Jul-20	Junc-21	
Changes in funding allocations of Payables and Accruals	Effectively implement auditors' recommendations.	CA	Jul-20	Junc-21	
	Discipline to limit Changes in funding allocation budget	CA	Jul-20	Junc-21	Unchanged fund allocation
	Set strong Pre-Audit/Examination	CA	Jul-20	Junc-21	Pre audit performing well its functions

Inadequate of medicines and medical supplies	<ul style="list-style-type: none"> • Ensure proper planning, budgeting and estimation of requirement of medicine, medical equipment and supplies in the Council Plans. • Emphasize early ordering and request of medicine, medical equipment and supplies at facility level. • Establish monitoring tool for ordering of medicine, medical equipment and supplies at facility level at the regional. • Ensure council plan for refresher training on ordering and request of medicine, medical equipment and supplies. • Identify proper authorized supplies to supply medicine medical equipment and supplies when there is Out of stock at MSD • Ensure availability of procurement plan at the council level • Strengthening of other source of fund (CHF, NHIF, User fee to complement cost of medicines) 	RAS, RMO	Jul-20	Jun-21	Existence and adherence to procurement plans, supply of medicines
Over/ under spending budget allocations cost centre	To ensure adherence to the relevant finance acts, regulations, circulars are effectiveness	CA	Jul-20	Jun-21	
	Budget and actual spending consistency	CA	Jul-20	Jun-21	

	Effective budget control for achieving a resource allocation that reflects expenditure policy priorities;	CA	Jul-20	Jun-21	
Errors/ omissions in financial statements	To ensure adherence to the relevant finance acts, regulations, circulars, Accounting standards and code of ethics of professional body.are effectiveness	CA	Jul-20	Jun-21	
	Effective budget control for achieving a resource allocation that reflects expenditure policy priorities, Budget and actual spending should be consistency	CA	Jul-20	Jun-21	
	Pre-Audit/Examination, Audits by Internal Audit and External auditors conducted regularly.	CA	Jul-20	Jun-21	
Inadequate of professional/skills	Funds allocation for Training	CA	Jul-20	Jun-21	
Inadequate resources management	Financial regulations and frameworks issued by PORALG & MoF	Internal Auditor	Jul-20	Jun-21	
	Quarterly submission of Financial reports	Internal Auditor	Jul-20	Jun-21	
	Quarterly Internal & External Audit services	Internal Auditor	Jul-20	Jun-21	
Under or non-implementation of PAC directives	Conduct frequent supervision	Internal Auditor	Jul-20	Jun-21	
	Frequent capacity building to Management Team	Internal Auditor	Jul-20	Jun-21	
Emerging of fire	To set budget for servicing fire extinguishers at a sated time	Internal Auditor	Jul-20	Jun-21	
	To set budget for installation of fire detectors/equipment.	Internal Auditor	Jul-20	Jun-21	

