

# TANZANIA SCOUTS ASSOCIATION



## Risk Management Policy and Procedures

### Schedule of Amendments and Approval

Document Number	Revision	Approval Reference	Date
TSA/DOC/017	Creation	5 <sup>th</sup> Ordinary Meeting of the National Executive Committee	4 <sup>th</sup> June, 2016

This is an official Risk Management Policy and Procedures document for Tanzania Scouts Association, having been presented to the National Executive Committee and approved. As thus, we **members of Executive Committee** of Tanzania Scouts Association hereby commit that we will abide by this Policy and Procedures document from date of endorsement.

Thus signed on this day \_\_\_\_\_ of \_\_\_\_\_ 2016 in Dar es Salaam.

\_\_\_\_\_  
**Chief Commissioner**

\_\_\_\_\_  
**National Executive Chairperson**

\_\_\_\_\_  
**National Executive Commissioner**

\_\_\_\_\_  
**Honorary Secretary**

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## List of Abbreviations

TSA	Tanzania Scouts Association
EXCO	Executive Committee
STECO	Steering Committee
NSC	National Scout Council
ARC	Audit and Risk Committee
CC	Chief Commissioner
DCC	Deputy Chief Commissioner
ACC	Assistant Chief Commissioner
NEC	National Executive Commissioner

## **Definitions**

In this Policy and Procedures, unless otherwise provided, and for all purposes of applying them, the words imparting singular shall include plural and vice versa, and words imparting masculine gender shall include feminine. Further, unless the context otherwise requires, the following meaning of words and phrases shall apply.

**Professional Staff** means employed/salaried staff of the Tanzania Scouts Association.

**Volunteer Staff** means adult members of the Tanzania Scouts Associations who are not employed i.e. not paid any salary by the Association.

**ICT equipment** means tangible computer assets, such as computer hardware and network or communication devices

**Computer shared folders** – are folders created in designated computer or server and made accessible to all authorized staff (with user identifications) who can remotely access that folder via local area network or directly login into that designated server for the purpose of retrieving or adding electronic files in the shared folders.

## **1. Introduction and Overview**

### **1.1. Aim of this document**

To detail the TSA's risk management policy and procedures. It should be read by members of Executive Committee (EXCO), Steering Committees (STECO) and their direct reports who in turn should adhere to the policy and procedures and disseminate to the Associations professional and volunteer staff.

This policy and procedures shall raise Associations awareness and ability to follow procedure to identify and evaluate its management risks (i.e. financial, conflict of interests, operational, funding, succession planning etc.).

This policy and procedures shall apply to all Associations professional and volunteer staff.

### **1.2. What is "risk"?**

"Risk" is an event or cause leading to uncertainty in the outcome of the TSA's operations.

For example, service standards are based on expected numbers of complaints. If more complaints are received, service delivery will fall unless staff are moved from other tasks to help. Conversely, if complaint numbers fall there is an opportunity to improve customer service. Risks represent opportunities as well as threats.

### **1.3. Why we need to manage risk**

Daily we manage risk without describing this as "risk management". We consider what might go wrong and take steps to reduce the impact if things do go wrong. However, the TSA cannot rely on informal processes. Also, as a public association, we must provide assurance to the Patron, Trustees, President of Association, auditors, the Audit and Risk Committee (ARC) and all other stakeholders that we are managing risks correctly. We do need to formally identify Associations risks and mitigating actions.

### **1.4. Who should think about risk?**

The main responsibility for identifying Associations risks lies with members of STECO. Members should consider both existing risks and think about any new corporate risks. STECO input is important as members are well placed to identify and monitor corporate risks.

Members of EXCO, ARC, and other committees also have a role. Because of this, the Risk Register will be brought to relevant groups as appropriate.

Staff too have a role in identifying corporate risks. The Associations Risk Register shall be available at TSA office premises as well as computer shared folders and staff

are encouraged to contribute.

### **1.5. When to consider risk**

Risk needs to be considered when decisions are made. In particular, as association aims develop during the planning round, EXCO members and Commissioners/**managers** need to consider afresh existing association risks; looking at what we want to do over the next few years and identifying risks which may arise. Timing is important if mitigating actions are to be included in business plans.

### **1.6. Project and Departmental Risks**

Individual TSA projects may have their own risk registers. Where a project risk is considered high priority it should be included in the association risk register. The project manager or project steering group should advise Audit and Risk Committee and relevant STECO members of any such risks. The regular highlight reports to EXCO are a good way of doing this.

Individual members (staff) may also identify risks to their department's aims. Mitigating actions should be included in business plans if considered serious enough.

### **1.7. Risk Appetite**

"Risk appetite" is an expression of how much risk an organisation is prepared to take. It can vary over time and from work area to work area. If the TSA's risk appetite is clearly articulated staff can take this into account when making their decisions. STECO should therefore, when considering risk, discuss and express the risk appetite as they see it.

The risk register steers risk owners into considering risk appetite when updating a risk entry. They need to consider not only the risk status before and after existing mitigating action but also the final tolerable risk status; ie what they are aiming for in terms of status for that particular risk.

### **1.8. Options for dealing with risk**

There are various options for dealing with risk.

**Tolerate** – if we cannot reduce the risk in a specific area (or if doing so is out of proportion to the risk) we can decide to tolerate the risk; ie do nothing further to reduce the risk. Tolerated risks are simply listed in the corporate risk register.

If the risk is shown as “green” after existing mitigating actions are taken it can probably be tolerated.

**Treat** – if we can reduce the risk in a sensible way by identifying mitigating actions and implementing them, we should do so. For most of the risks on the corporate risk register this is what we are doing.

**Transfer** – here risks might be transferred to other organisations, for example by use of insurance or transferring out an area of work.

**Terminate** – this applies to risks we cannot mitigate other than by not doing work in that specific area. So if a particular project is very high risk and these risks cannot be mitigated we might decide to cancel the project.



## 2. Completion of the Corporate Risk Register

### 2.1. Completing the register

TSA shall use the risk register template as illustrated herein below:

<b>1.1 Risk area:</b> <i>The generic area with which the risk is associated with</i>	<b>Risk Category:</b> <i>Categorization of risk depending on the risk type.</i>	<b>Risk owner:</b> <i>The STECO Team member responsible for the risk and its mitigation</i>		
	<b>TSA aim:</b> <i>The aim associated with the risk.</i>			
<b>Risk description</b>				
<i>The identified risk should be described clearly as below:</i> <b>Event/cause</b> – <i>Increase in complaints received due to increased public awareness of their rights...</i> <b>Result</b> – <i>results in increase in clearance times and backlogs</i>				
<b>Risk status before existing mitigation</b> <i>See “risk status” below from para 2.2</i>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
<b>Existing mitigating actions</b>		<b>Existing assurances</b>		
<i>These are mitigating actions (controls) which are in place and happening.</i> <i>Eg ..... checks for all new staff.</i>		<i>An assurance is a process that ensures that mitigation is working.</i> <i>Eg Commissioners reviews the ..... checks and signs them off.</i>		
<b>Risk status after existing mitigation</b> <i>See “risk status” below from para 2.2</i>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
				<i>If “yes” tolerate the risk. If “no” there needs to be further action.</i>
<b>Future mitigating actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>	
<i>Planned actions which have not yet happened designed to help reduce the risk even further.</i>	<i>Commissioner/ Manager responsible for the mitigating action.</i>	<i>Expected clearance date.</i>	<i>Any relevant notes</i>	
<b>Risk status after future mitigating</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	

<b>Actions</b>				
See "risk status" below from <b>para 2.2</b>				

## 2.2. Risk Status

- i. "Risk **status**" is an assessment of the risk's seriousness and is based on:

The **probability** of the risk actually arising; and The **impact** on the TSA if a risk does actually arise.

- ii. We assign a status so that risks can be prioritised. A high impact high likelihood risk should be given more attention than a high impact low likelihood risk; for example a meteorite strike on Mbozi area.
- iii. A traffic light and numerical indicator is used to show the risk status. Annexure A provides advice on setting probability and impact while Annexure B provides Aid to Identifying Risks.
- iv. Three assessments of risk status are needed.

**Risk status before existing mitigation** – an assessment of the risk happening and its impact if no action is taken; eg what is the risk that we receive an increase in complaints without taking any action to address increasing backlogs?

**Risk status after existing mitigation** – an assessment of the risk happening and its impact, taking account of existing actions aimed at reducing the risk. For example, we receive an increase in complaints and streamline procedures to make the process faster; what do we now think the risk status is?

**Risk status after future mitigation** – an assessment of the risk level we will reach after all the mitigating actions identified have been done.

- v. If after existing mitigation we think this the risk status is acceptable then the risk should be tolerated; there is nothing more we can do. But if the status remains unacceptable (bearing in mind our risk appetite) then we should identify further mitigating actions.

## 2.3. Management summary

The risk register includes a one page management summary listing all of the risks and the various risk statuses. In addition it indicates whether or not the risk status after existing mitigation is improving.

### **3. Roles and Responsibilities**

#### **3.1. Steering Committee**

- i. Identification of corporate/association risks.
- ii. Detailed review of corporate risks and mitigating actions.
- iii. Consider risk when making decisions.
- iv. Articulate a risk appetite when making decisions.
- v. To identify risks to the achievement of their departmental business plans which might also be corporate risks, and to advise Audit and Risk Committee of such risks.
- vi. To identify any relevant mitigating actions, to include these within their departmental business plan, and to ensure the business plan is met.
- vii. To be alive to other risks that might develop in year.

#### **3.2. Executive Committee**

- i. Quarterly high level review of the risk register and mitigation of risks
- ii. Ensuring that the risk management process works properly.
- iii. Identification of additional corporate risks.

#### **3.3. Audit and Risk Committee**

- i. The provision of advice on the strategic process for risk, control and governance and the Statement on Internal Control.
- ii. Identification of additional Association risks.
- iii. To manage the risk management process ensuring that:
  - a) the Association's Risk Register is presented to Executive Committee as appropriate;
  - b) the risk register is placed in shared computer folder and TSA premises and staff are encouraged to contribute;
  - c) inconsistencies in the Corporate/Association Risk Register are questioned; and
  - d) to ensure that the Corporate/Association Risk Management Policy is kept up to date

#### **3.4. All staff**

To be alert to possible corporate risks and to raise risks they have identified with their managers.

## 4. TSA Risk Register

### 4.1. Internal Control

1. Risk area: <i>Internal Control</i>	Risk Category: <i>Operational</i>		Risk owner: <i>National Executive Commissioner</i>	
	TSA aim: <i>To ensure that there is Efficiency and Effective of Operations</i>			
<b>Risk description</b>				
<p><b>Event/cause</b> – <i>Improper use of the assets and other resources of the TSA.</i>  <i>The internal control process seeks to ensure that Assets and other resources are safe guarded against an authorized acquisition, use or disposition or loss. Personnel throughout the organization are working to achieve its objectives in a rightful manner, without excessive cost or placing other interests (such as an employee's, vendor's or customer's interest) before those of the TSA.</i></p> <p><b>Result</b> – <i>Embezzlements of funds and other resources.</i></p>				
Risk status before existing mitigation	Probability	Impact	Overall	
	High	High	Very High	
Existing mitigating actions		Existing assurances		
<p>(i.) <i>Establish segregation of duties among staff i.e the all activities should not be performed by one person.</i></p> <p>(ii.) <i>CC or DCC or NEC should monitor and evaluate all the work performed by the Subordinates depending on level of seniority or compensating roles.</i></p> <p>(iii.) <i>All works should be performed based on laid down procedures and guideline in place</i></p> <p>(iv.) <i>Staff to sign <b>Conflict of Interest Disclosure</b></i></p>		<p><i>CC or DCC checks the supporting documents and signs them off.</i></p>		
Risk status after existing mitigation	Probability	Impact	Overall	Acceptable
	Low	High		<p><i>If “yes” tolerate the risk.</i>  <i>If “no” there needs to be further action.</i>  <b>NO</b></p>
Future mitigating Actions	Owner	Due	Notes	
<ul style="list-style-type: none"> <li>➤ <i>Recruitment of an Accountant at TSA HQ</i></li> <li>➤ <i>Recruitment of qualified Camp Warden at Bahati Camp</i></li> </ul>	<p><i>Chief Commissioner</i></p>	<ul style="list-style-type: none"> <li>➤ <i>August, 2016</i></li> <li>➤ <i>February, 2017.</i></li> </ul>	<p><i>Any relevant notes</i></p>	
Risk status after	Probability	Impact	Overall	

future mitigating actions			
	Very Low	High	

2. Risk area: <i>Internal Control</i>	Risk Category: <i>Information</i>	Risk owner: <i>National Executive Commissioner</i>
	TSA aim: <i>There is reliability and completeness of Financial information</i>	

<b>Risk description</b>
<p><b>Event/cause</b> – (i) Delay in preparation of timely, reliable reports needed for decision-making within the Association. (ii) Unreliable annual financial statements and other financial-related disclosures, including those from other external uses.</p> <p>The information received by STECO, EXCO and supervisors/project managers should be of sufficient quality and integrity that recipients can rely on them in making decisions.</p> <p><b>Result</b> – Inefficient and non-effective operations.</p>

Risk status before existing mitigation	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>
	Medium	High	High

<b>Existing mitigating actions</b>	<b>Existing assurances</b>
<p>(i) CC/DCC should evaluate the activities to be performed and set target for completion of each activity/task</p> <p>(ii) Assign those activities to a specific person(s) who will be accountable for that.(Segregation of duties)</p> <p>(iii) NEC/ACCs should institute close supervision and make recommendations for improvement</p>	<p>Performance targets are sets and evaluation/appraisal reports reviewed and signed off by CC/DCC.</p>

Risk status after existing mitigation	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
	Low	Medium		<p>If “yes” tolerate the risk.</p> <p>If “no” there needs to be further action.</p> <p><b>NO</b></p>

<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>
➤ Recruitment of an Accountant at TSA	Chief Commissioner	➤ August, 2016	Any relevant notes

<b>Risk status after</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>
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future mitigating actions			
	Very Low	Medium	

3. Risk area: <i>Internal Control</i>	Risk Category: <i>Compliance</i>	Risk owner: <i>Chief Commissioner</i>
	TSA aim: <i>The activities performed Comply with applicable laws and regulations.</i>	

<b>Risk description</b>
<i>Event/cause – The activities we are performing do not comply with applicable laws and regulations, and supervisory requirements, and internal policies and procedures. This objective must be met in order to protect our Association from franchise and reputation</i> <i>Result – Loss of reputation, court cases and banned/suspensions from activities.</i>

Risk status before existing mitigation	Probability	Impact	Overall
	Medium	High	Very High

<b>Existing mitigating actions</b>	<b>Existing assurances</b>
(i) To ensure that all operations are conducted in compliance with applicable laws and regulations, supervisory requirements, and internal policies and procedures (such as TSA Constitution, Income Tax Act, Human Resource Policy and Procedures, Financial Regulations, filing with RITA (returns), filing with WOSM, filing with Pension schemes. (ii) Make staff awareness programs through training on various laws and regulations surrounding their work environment.	(i) <i>Trainings conducted and participants sign off</i> (ii) <i>Trainings attended by NEC and other HQ Commissioners.</i>

Risk status after existing mitigation	Probability	Impact	Overall	Acceptable
	Low	Medium		<i>If “yes” tolerate the risk.</i> <i>If “no” there needs to be further action.</i> <b>NO</b>

<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>
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			<i>Any relevant notes</i>
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<b>Risk status after</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>
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future mitigating actions				

## 4.2. Finance Management and Budget Control

4. Risk area: <i>Finance Management and Budget Control</i>	Risk Category: <i>Liquidity</i>		Risk owner: <i>Deputy Chief Commissioner</i>	
	TSA aim: <i>To ensure the budget approved is attainable within the available resources.</i>			
<b>Risk description</b>				
<i>Event/cause – Failure to budget in accordance with availability or allocation of resources. This objective must be met in order to protect our Association from franchise and reputation</i>				
<i>Result – Budget deficit and non-execution of some activities.</i>				
Risk status before existing mitigation	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Low			
<b>Existing mitigating actions</b>		<b>Existing assurances</b>		
(i) <i>Budget is be done timely and within available resources.</i> (ii) <i>Budget review process.</i>		(i) <i>Budget approval process is recorded` in the EXCO Meetings</i> (ii) <i>Budget review process is recorded` in the EXCO Meetings</i>		
Risk status after existing mitigation	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
				<i>If “yes” tolerate the risk. If “no” there needs to be further action. NO</i>
<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>	
			<i>Any relevant notes</i>	
Risk status after future mitigating actions	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	

5. Risk area: <i>Finance Management and Budget Control</i>	Risk Category: <i>Operational</i>		Risk owner: <i>National Executive Commissioner</i>	
	TSA aim: <i>To ensure proper approval is done to all genuine payment.</i>			
Risk description				
<i>Event/cause – failure to obtain appropriate approval.</i> <i>Result – Delays in making payment and creating backlogs.</i>				
Risk status before existing mitigation	Probability	Impact	Overall	
	Low	Medium		
Existing mitigating actions		Existing assurances		
<i>The documents for approval should be accompanied with relevant supporting document.</i>		<i>All approved payments are supported with supporting documents accompanied with Pay Vouchers.</i>		
Risk status after existing mitigation	Probability	Impact	Overall	Acceptable
	Low	Medium		<i>If “yes” tolerate the risk.</i> <i>If “no” there needs to be further action.</i> <b>NO</b>
Future mitigating Actions	Owner	Due	Notes	
			<i>Any relevant notes</i>	
Risk status after future mitigating actions	Probability	Impact	Overall	



6. Risk area: <i>Finance Management and Budget Control</i>	Risk Category: <i>Compliance</i>		Risk owner: <i>National Executive Commissioner</i>	
	TSA aim: <i>To ensure statutory payment is done on time to avoid penalties.</i>			
Risk description				
<i>Event/cause – failure to comply with legal and regulatory obligations/contractual aspect.</i>				
<i>Result – Exposure to sanctions or/and penalties.</i>				
Risk status before existing mitigation	Probability	Impact	Overall	
	Low	Medium		
Existing mitigating actions		Existing assurances		
Staff should be aware with law and regulations concerned with their works and follow them properly				
Risk status after existing mitigation	Probability	Impact	Overall	Acceptable
	Low	Medium		<i>If “yes” tolerate the risk. If “no” there needs to be further action. NO</i>
Future mitigating Actions	Owner	Due	Notes	
			<i>Any relevant notes</i>	
Risk status after future mitigating actions	Probability	Impact	Overall	

7. Risk area: <b>Finance Management and Budget Control</b>	Risk Category: <b>Counter party risk</b>		Risk owner: <i>National Executive Commissioner</i>	
	TSA aim: <i>To ensure suppliers/creditors are supplied as per the agreed terms and conditions.</i>			
<b>Risk description</b>				
<i>Event/cause – Failure of suppliers to meet contractual commitment (interms of quality, quantity and time)</i>				
<i>Result – <b>Non performance.</b></i>				
Risk status before existing mitigation	Probability	Impact	Overall	
	Low	Medium		
Existing mitigating actions		Existing assurances		
<i>Terms and conditions are properly captured in the Contracts.</i>		<i>Signed contracts are available.</i>		
Risk status after existing mitigation	Probability	Impact	Overall	<b>Acceptable</b> <i>If “yes” tolerate the risk.</i> <i>If “no” there needs to be further action.</i> <b>NO</b>
	Low	Medium		
Future mitigating Actions	Owner	Due	Notes	
			<i>Any relevant notes</i>	
Risk status after future mitigating actions	Probability	Impact	Overall	

8. Risk area: <i>Finance Management and Budget Control</i>	Risk Category: <i>Operational</i>		Risk owner: <i>National Executive Commissioner</i>	
	TSA aim: <i>To ensure only genuine invoice with relevant supporting documents is process for payment.</i>			
Risk description				
<i>Event/cause</i> – False claim or duplication of invoices received <i>Result</i> <i>Embezzlement of funds.</i>				
Risk status before existing mitigation	Probability	Impact	Overall	
	Low	Medium		
Existing mitigating actions		Existing assurances		
<i>Proper documentation of received invoices when paid.</i>		<i>Paid invoices are stamped as PAID.</i>		
Risk status after existing mitigation	Probability	Impact	Overall	Acceptable
	Low	Medium		<i>If “yes” tolerate the risk. If “no” there needs to be further action. NO</i>
Future mitigating Actions	Owner	Due	Notes	
➤ <i>Recruitment of an Accountant at TSA</i>	<i>Chief Commissioner</i>	➤ <i>August, 2016</i>	<i>Any relevant notes</i>	
Risk status after future mitigating actions	Probability	Impact	Overall	
	Low	Medium		

9. Risk area: <i>Finance Management and Budget Control</i>	Risk Category: <i>Operational</i>		Risk owner: <i>National Executive Commissioner</i>	
	TSA aim: <i>To ensure the payroll consists of existing employees</i>			
Risk description				
<i>Event/cause</i> – Risk of creating fictitious/ghost/dummy employees. <i>Result</i> – <i>Paying ghost/dummy employees.</i>				
Risk status before existing mitigation	Probability	Impact	Overall	
	Low	Medium		
Existing mitigating actions		Existing assurances		
<i>Maker checker process in practice.</i>		<ul style="list-style-type: none"> <li>▪ Signed payslips processed are available.</li> <li>▪ Signed register of employees is in place.</li> </ul>		
Risk status after existing mitigation	Probability	Impact	Overall	Acceptable
	Low	Medium		<i>If “yes” tolerate the risk. If “no” there needs to be further action. NO</i>
Future mitigating Actions	Owner	Due	Notes	
➤ <i>Recruitment of an Accountant at TSA</i>	<i>Chief Commissioner</i>	➤ <i>August, 2016</i>	<i>Any relevant notes</i>	
Risk status after future mitigating actions	Probability	Impact	Overall	
	Low	Medium		

10. Risk area: <i>Finance Management and Budget Control</i>	Risk Category: <i>Operational</i>		Risk owner: <i>National Executive Commissioner</i>	
	TSA aim: <i>To ensure fraud/theft is eliminated within the Association.</i>			
Risk description				
<i>Event/cause – Fraudulent acts of staff.</i>				
<i>Result – can bring serious financial and reputational risk.</i>				
Risk status before existing mitigation	Probability	Impact	Overall	
	Low	High		
Existing mitigating actions		Existing assurances		
<ul style="list-style-type: none"> <li>➤ <i>Proper internal systems and procedures are in place to minimise fraud or theft</i></li> <li>➤ <i>Maker checker process in practice.</i></li> </ul>		Pay vouchers dully signed are available.		
Risk status after existing mitigation	Probability	Impact	Overall	Acceptable
	Low	Medium		<i>If “yes” tolerate the risk.</i> <i>If “no” there needs to be further action.</i> <b>NO</b>
Future mitigating Actions	Owner	Due	Notes	
<ul style="list-style-type: none"> <li>➤ <i>Recruitment of an Accountant at TSA</i></li> <li>➤ <i>Installation of Accounting System ACCPAC ERP</i></li> </ul>	CC DCC	➤ <i>August, 2016</i>	<i>Any relevant notes</i>	
Risk status after future mitigating actions	Probability	Impact	Overall	
	Low	Medium		

<b>11. Risk area:</b> <i>Finance Management and Budget Control</i>	<b>Risk Category:</b> <i>Liquidity</i>		<b>Risk owner:</b> <i>National Executive Commissioner</i>	
	<b>TSA aim:</b> <i>To ensure any contingent liability is foreseen before occurrence.</i>			
<b>Risk description</b>				
<i>Event/cause – Unforeseen inclusion or contingent liabilities.</i>				
<i>Result – Under budgeting.</i>				
<b>Risk status before existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Low	High		
<b>Existing mitigating actions</b>		<b>Existing assurances</b>		
<i>Provisions are be made to any unforeseen liabilities.</i>		<i>Previous and current budgets are available for review.</i>		
<b>Risk status after existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
	Low	Medium		<i>If “yes” tolerate the risk. If “no” there needs to be further action.</i> <b>NO</b>
<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>	
<ul style="list-style-type: none"> <li>➤ <i>Recruitment of an Accountant at TSA</i></li> <li>➤ <i>Installation of Accounting System ACCPAC ERP</i></li> </ul>	<i>CC DCC</i>	<ul style="list-style-type: none"> <li>➤ <i>August, 2016</i></li> </ul>	<i>Any relevant notes</i>	
<b>Risk status after future mitigating actions</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Low	Medium		

<b>12. Risk area:</b> <i>Finance Management and Budget Control</i>	<b>Risk Category:</b> <i>Exchange rate fluctuation risk</i>		<b>Risk owner:</b> <i>NEC</i>	
	<b>TSA aim:</b> <i>To meet Associations payment liabilities in foreign currency.</i>			
<b>Risk description</b>				
<i>Event/cause –Increase of the value of foreign currencies (e.g USD, GBP etc) against Tanzania Shillings may cause TSA to spend more Tanzania Shillings to buy foreign currencies.</i>				
<i>Result – Exposure to loss due to foreign currency Exchange Rate changes against Tanzania Shillings.</i>				
<b>Risk status before existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Low	Medium		
<b>Existing mitigating actions</b>		<b>Existing assurances</b>		
(i) <i>TSA impose administrative service charges when paying in foreign currencies on behalf of local scouts attending international events coordinated by TSA HQ.</i> (ii) <i>Financial Regulations in place.</i>		<i>Management reports in place.</i>		
<b>Risk status after existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
	Low	Medium		<i>If “yes” tolerate the risk. If “no” there needs to be further action.</i> <b>NO</b>
<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>	
			<i>Any relevant notes</i>	
<b>Risk status after future mitigating actions</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Low	Medium		

<b>13. Risk area:</b> <i>Finance Management and Budget Control</i>	<b>Risk Category:</b> <i>Exchange rate fluctuation risk</i>		<b>Risk owner:</b> <i>NEC</i>	
	<b>TSA aim:</b> <i>To meet Associations payment liabilities in Tanzania Shillings.</i>			
<b>Risk description</b>				
<i>Event/cause –Increase of the value of foreign currencies (e.g USD, GBP etc) against Tanzania Shillings may cause TSA to spend more Tanzania Shillings to for funds received in foreign currencies and converted to Tanzania Shillings on receipt.</i>				
<i>Result – Exposure to loss due to foreign currency Exchange Rate changes against Tanzania Shillings.</i>				
<b>Risk status before existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Low	Medium		
<b>Existing mitigating actions</b>		<b>Existing assurances</b>		
<i>Financial Regulations in place.</i>		<i>Management reports in place.</i>		
<b>Risk status after existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
	Low	Medium		<i>If “yes” tolerate the risk. If “no” there needs to be further action. <b>NO</b></i>
<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>	
Opening of USD Bank Account	<i>NEC</i>	<i>January, 2016</i>	<i>Any relevant notes</i>	
<b>Risk status after future mitigating actions</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Low	Low		



### 4.3. Payment of Salaries and Other Personal Emolument

14. Risk area: <i>Payment of Salaries and Other Personal Emolument</i>	Risk Category: <i>Operational</i>		Risk owner: <i>NEC</i>	
	TSA aim: <i>To ensure that -Staff are paid their Salaries and other Entitlement correctly and Timely.</i>			
<b>Risk description</b>				
<i>Event/cause – The salary staff could deliberate make inclusion of dummy/ghost name of staff for the purpose of confiscating organisation's money or my deliberately delay payment of the salaries timely</i>				
<i>Result – Delay in meeting Association’s obligations to staff or embezzlement of funds .</i>				
Risk status before existing mitigation	Probability	Impact	Overall	
	Medium	High		
Existing mitigating actions		Existing assurances		
<p>(i) <i>Time should be set by STECO on due date for payment of salaries</i></p> <p>(ii) <i>Segregation of duties among salaries workers "maker and checker "</i></p> <p>(iii) <i>There should be a list of all staffs with their deductions prepared by NEC/ HR officer which will be the base of preparation payroll</i></p> <p>(iv) <i>Insist on use of other guidelines for the preparation of salaries</i></p>		<ul style="list-style-type: none"> <li>▪ <i>Signed payslips processed are available.</i></li> <li>▪ <i>Signed register of employees is in place.</i></li> </ul>		
Risk status after existing mitigation	Probability	Impact	Overall	Acceptable
	Low	Medium		<p><i>If “yes” tolerate the risk.</i></p> <p><i>If “no” there needs to be further action.</i></p> <p><b>NO</b></p>
Future mitigating Actions	Owner	Due	Notes	
➤ <i>Recruitment of an Accountant at TSA</i>	<i>CC DCC</i>	➤ <i>August, 2016</i>	<i>Any relevant notes</i>	
Risk status after future mitigating actions	Probability	Impact	Overall	
	Low	Medium		

<b>15. Risk area:</b> <i>Payment of Salaries and Other Personal Emolument</i>				
<b>Risk Category:</b> <i>Operational</i>		<b>Risk owner:</b> <i>NEC</i>		
<b>TSA aim:</b> <i>To arrive at Correct computation of statutory deductions and timely remittances of those deductions</i>				
<b>Risk description</b>				
<i>Event/cause – The Penalty or fines by the Authorities due to delay remitting the Deductions</i>				
<i>Result – Financial or/and reputational loss .</i>				
<b>Risk status before existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Medium	High		
<b>Existing mitigating actions</b>		<b>Existing assurances</b>		
(i) <i>Ensure Timely preparation of salaries and their deductions.</i> (ii) <i>Comply with the requirement of law and regulations such as income tax Act.</i>		Filed copies of deductions and statutory remittances		
<b>Risk status after existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
	Low	Medium		If “yes” tolerate the risk. If “no” there needs to be further action. <b>NO</b>
<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>	
➤ <i>Recruitment of an Accountant at TSA</i>	CC DCC	➤ <i>August, 2016</i>	Any relevant notes	
<b>Risk status after future mitigating actions</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Low	Medium		

#### 4.4. Procurement Management

16. Risk area: <i>Procurement Management</i>	Risk Category: <i>Value for money risk</i>		Risk owner: <i>NEC</i>	
	TSA aim: <i>To ensure that economy and efficiency in procurement is achieved</i>			
Risk description				
<i>Event/cause – The Tenders awarded/received do not represent best value for money and time taken to solicit and award tenders is excessive.</i>				
<i>Result –Poor procurements.</i>				
Risk status before existing mitigation	Probability	Impact	Overall	
	Medium	High		
Existing mitigating actions		Existing assurances		
(i.) <i>Ensure that competitive procedures for selection of consultants, service providers and contractors are instituted,</i> (ii.) <i>Ensure that there is competition and capacity to understand the market and ensure existence of strong procurement plan</i> (iii.) <i>Financial Regulations are in place.</i>		Procurement documentations are available for inspections.		
Risk status after existing mitigation	Probability	Impact	Overall	Acceptable
	Low	Medium		<i>If “yes” tolerate the risk.</i> <i>If “no” there needs to be further action.</i> <b>YES</b>
Future mitigating Actions	Owner	Due	Notes	
Risk status after future mitigating actions	Probability	Impact	Overall	

<b>17. Risk area:</b> <i>Procurement Management</i>	<b>Risk Category:</b> <i>Quality Risk</i>		<b>Risk owner:</b> <i>NEC</i>	
	<b>TSA aim:</b> <i>To ensure that specifications fit with the actual requirement.</i>			
<b>Risk description</b>				
<i>Event/cause – The exposure to a delivery of goods that they don't meet the actual requirement of the Association .</i>				
<i>Result –Poor procurements.</i>				
<b>Risk status before existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Medium	High		
<b>Existing mitigating actions</b>		<b>Existing assurances</b>		
<i>(i.) Ensure that there is critical assesment of user department requirement which will be matched with specification by involving technical person/staff</i> <i>(ii.)Financial Regulations are in place.</i>		<i>Procurement documentations are available for inspections.</i>		
<b>Risk status after existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
	Low	Medium		<i>If “yes” tolerate the risk.</i> <i>If “no” there needs to be further action.</i> <b>YES</b>
<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>	
<b>Risk status after future mitigating actions</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	

<b>18. Risk area:</b> <i>Procurement Management</i>	<b>Risk Category:</b> <i>Default Risk</i>		<b>Risk owner:</b> <i>NEC</i>	
	<b>TSA aim:</b> <i>To ensure that delivery is according to ordered goods in terms of quantity and quality.</i>			
<b>Risk description</b>				
<i>Event/cause</i> – Suppliers/ service provider or contractor deliver incomplete product and of low quality/not in line with specification at the agreed price or higher. <i>Result</i> – <i>Poor procurements.</i>				
<b>Risk status before existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Medium	High		
<b>Existing mitigating actions</b>		<b>Existing assurances</b>		
(i.) Effectice contract management is required (ii.) Involving technical inspection team of high integrity		<i>Procurement documentations are available for inspections.</i>		
<b>Risk status after existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
	Low	Medium		<i>If “yes” tolerate the risk. If “no” there needs to be further action. NO</i>
<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>	
<i>Formation of a Tender Board or Outsourcing of Tender Board services</i>	<i>CC</i>	<i>June, 2017</i>		
<b>Risk status after future mitigating actions</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Low	Medium		

#### 4.5. Manpower And Succession Plans

19. Risk area: <i>Manpower and Succession Plans</i>	Risk Category: <i>Business Continuity</i>		Risk owner: <i>CC</i>	
	TSA aim: <i>Undertake judicious manpower planning to avoid interruptions, which may arise due to various manpower related issues</i>			
Risk description				
<i>Event/cause – Absence of key staff</i> <i>Result – Can hamper the smooth working of departmental work.</i>				
Risk status before existing mitigation	Probability	Impact	Overall	
	Medium	High		
Existing mitigating actions		Existing assurances		
(a) Recruitment of right manpower (b) Impart continuous knowledge up-grading through regular training (c) Succession plan thorough training of alternate professional staff or volunteer. (d) <b>Business Continuity Management Policy in place</b> (e) Emergency Management Policy and Procedures in Place				
Risk status after existing mitigation	Probability	Impact	Overall	Acceptable
	Low	Medium		If “yes” tolerate the risk. If “no” there needs to be further action. <b>YES</b>
Future mitigating Actions	Owner	Due	Notes	
<i>Accounting processes will be made system driven rather than human dependent/ driven</i>		➤ <i>Jan 2017</i>	<i>Any relevant notes</i>	
Risk status after future mitigating actions	Probability	Impact	Overall	
	Low	Medium		

<b>20. Risk area:</b> <i>Manpower and Succession Plans</i>	<b>Risk Category:</b> <i>Business Continuity</i>		<b>Risk owner:</b> <i>CC</i>	
	<b>TSA aim:</b> <i>To create conducive working environment that can encourage employees and volunteers to do a better job than they otherwise would.</i>			
<b>Risk description</b>				
<i>Event/cause – Absence of key staff</i> <i>Result – Can hamper the smooth working of departmental work.</i>				
<b>Risk status before existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Medium	High		
<b>Existing mitigating actions</b>		<b>Existing assurances</b>		
<p><i>(a) Recruitment of right manpower</i>  <i>(b) Impart continuous knowledge up-gradation through regular training</i>  <i>(c) Designing a motivation strategy that will improve morale of employees and volunteers from working hard</i>  <i>(d) Designing and performing Staff performance assessment system which will be the base for reward.</i></p>		<ul style="list-style-type: none"> <li>➤ <i>Trained staff and volunteers.</i></li> <li>➤ <i>Performance appraisal is in practice</i></li> </ul>		
<b>Risk status after existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
	Low	Medium		<p><i>If “yes” tolerate the risk.</i>  <i>If “no” there needs to be further action.</i>  <b>YES</b></p>
<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>	
			<i>Any relevant notes</i>	
<b>Risk status after future mitigating actions</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	

#### 4.6. Investment and Project Management

21. Risk area: <i>Investment and Project Management</i>	Risk Category: <i>Liquidity</i>		Risk owner: <i>NEC</i>	
	TSA aim: <i>To ensure excess funds of Association are placed in secure investment portfolio.</i>			
<b>Risk description</b>				
<i>Event/cause</i> –Over investing of funds causing less liquidity to meet Association’s cash requirements . <i>Result</i> – Exposure to a loss as a result of Association's inability to meet cash flow obligations in a timely and cost-effective manner.				
Risk status before existing mitigation	Probability	Impact	Overall	
	Low	High		
Existing mitigating actions		Existing assurances		
(i) <i>Daily/Weekly investment briefs are held to analyse the daily/weekly portfolio position and cash flow forecast.</i> (ii) <i>Investment Policy document in place.</i>		<i>Investments in Call Accounts, Fixed deposits, Liquid Funds and other fixed income securities of low risk categories from time to time.</i>		
Risk status after existing mitigation	Probability	Impact	Overall	Acceptable
	Low	Medium		<i>If “yes” tolerate the risk.</i> <i>If “no” there needs to be further action.</i> <b>NO</b>
Future mitigating Actions	Owner	Due	Notes	
➤ <i>Recruitment of an Accountant at TSA</i>	<i>CC DCC</i>	➤ <i>August, 2016</i>	<i>Any relevant notes</i>	
Risk status after future mitigating actions	Probability	Impact	Overall	
	Low	Medium		



<b>22. Risk area:</b> <i>Investment and Project Management</i>	<b>Risk Category:</b> <i>Credit Risk</i>		<b>Risk owner:</b> <i>NEC</i>	
	<b>TSA aim:</b> <i>To ensure that the funds is timely available from investments.</i>			
<b>Risk description</b>				
<i>Event/cause – The risk that the settlement time lag between TSA and counterparty may expose TSA to short term risk of counterparty not honouring its obligations</i>				
<i>Result – Exposure to a loss as a result of Association's inability to meet cash flow obligations in a timely and cost-effective manner.</i>				
<b>Risk status before existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Low	High		
<b>Existing mitigating actions</b>		<b>Existing assurances</b>		
(i) <i>To be in touch with the counterparty before the maturity date, so that the counterparty is well reminded of the said maturity.</i> (ii) <i>Investment Policy document in place.</i>		<i>Investments in Call Accounts, Fixed deposits, Liquid Funds and other fixed income securities of low risk categories from time to time.</i>		
<b>Risk status after existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
	Low	Medium		<i>If "yes" tolerate the risk. If "no" there needs to be further action.</i> <b>NO</b>
<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>	
➤ <i>Recruitment of an Accountant at TSA</i>	<i>CC DCC</i>	➤ <i>August, 2016</i>	<i>Any relevant notes</i>	
<b>Risk status after future mitigating actions</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Low	Medium		

<b>23. Risk area:</b> <i>Investment and Project Management</i>	<b>Risk Category:</b> <i>Project Management</i>		<b>Risk owner:</b> <i>NEC</i>	
	<b>TSA aim:</b> <i>To initiate and implement Real Estate investments projects in order to create sufficient cash to fund Association’s operations/activities.</i>			
<b>Risk description</b>				
<i>Event/cause –Project fails to start or takes too long to complete or completes with high of cost variations.</i>				
<i>Result – Increased liabilities to the Association and causing longer payback period.</i>				
<b>Risk status before existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Low	High		
<b>Existing mitigating actions</b>		<b>Existing assurances</b>		
<i>(i.) Projects to undergo a scrutinized due diligence before project startup. (ii.) Use of skilled consultants. (iii.) Detailed Feasibility Reports. (iv.) Appointment of skilled Project Manager.</i>		<i>Minutes of STECO and EXCO on Project due deligence and progress to be available.</i>		
<b>existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
	Medium	Higher		<i>If “yes” tolerate the risk. If “no” there needs to be further action. <b>NO</b></i>
<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>	
<i>➤ Acquisition of Consultant to prepare feasibility reports on TSA HQ plot development</i>	<i>CC</i>	<i>➤ December, 2016</i>	<i>Any relevant notes</i>	
<b>Risk status after future mitigating actions</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Low	Medium		

#### 4.7. Communications, External Relations (ER) and Partnership

24. Risk area: <i>Communications, ER and Partnership</i>	Risk Category: <i>Reputation Risk</i>		Risk owner: <i>CC</i>	
	TSA aim: <i>To ensure public image of the Association is maintained consistently</i>			
Risk description				
<i>Event/cause – Failure to maintain good public perception &amp; reputation.</i>				
<i>Result – Loss of Association’s reputation.</i>				
Risk status before existing mitigation	Probability	Impact	Overall	
	Low	Very High		
Existing mitigating actions		Existing assurances		
<i>We have our Association’s culture and core values which should be followed by each members of our association.</i>		<i>Our improving Association’s public image.</i>		
Risk status after existing mitigation	Probability	Impact	Overall	Acceptable
	Low	High		<i>If “yes” tolerate the risk.</i> <i>If “no” there needs to be further action.</i> <b>NO</b>
Future mitigating Actions	Owner	Due	Notes	
<b>Implement the actions in our new Strategic Plan 2016-2020 on Strengthening Scouting Profile.</b>			Any relevant notes ➤ <i>TSA Strategic Plan 2016-2020</i>	
Risk status after future mitigating actions	Probability	Impact	Overall	
	Low	Medium		

25. Risk area: <i>Communications, ER and Partnership</i>	Risk Category: <i>Reputation Risk</i>		Risk owner: <i>ACC- JOTA/JOTI, ICT &amp; Innovation</i>	
	TSA aim: <i>To ensure that all communications are delivered in the correct manner y</i>			
Risk description				
<i>Event/cause – Ineffective communication may result in delivery of messages that are inconsistent.</i>				
<i>Result – Loss of Association’s reputation.</i>				
Risk status before existing mitigation	Probability	Impact	Overall	
	Medium	Very High		
Existing mitigating actions		Existing assurances		
(i.) <i>We have our Association’s culture and core values which should be followed by each members of our association.</i> (ii.) <i>Communications going out to public must be authorised by the CC. To provide information to the media in a relevant and timely fashion.</i> (iii.) <i>Communication Policy</i> is in place		(i.) <i>Our improving Association’s public image.</i> (ii.) <i>Authorized Press Releases.</i>		
Risk status after existin g mitigation	Probability	Impact	Overall	Acceptable
	Low	High		<i>If “yes” tolerate the risk.</i> <i>If “no” there needs to be further action.</i> <b>YES</b>
Future mitigating Actions	Owner	Due	Notes	
Risk status after future mitigating actions	Probability	Impact	Overall	

<b>26. Risk area:</b> <i>Communications, ER and Partnership</i>	<b>Risk Category:</b> <i>Reputation Risk</i>		<b>Risk owner:</b> <i>ACC- JOTA/JOTI, ICT &amp; Innovation</i>	
	<b>TSA aim:</b> <i>To ensure that TSA's profile is properly conveyed to the existing and potential partners.</i>			
<b>Risk description</b>				
<i>Event/cause – Ineffective or inefficient external relationship may lead to poor execution of TSA's External Relations strategy.</i>				
<i>Result – Loss of Association's reputation if partnering with wrong partners who are not matching to our values.</i>				
<b>Risk status before existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Medium	Very High		
<b>Existing mitigating actions</b>		<b>Existing assurances</b>		
(i.) <i>We have our Association's culture and core values which should be followed by each members of our association.</i> (ii.) <i>Frequent meeting with existing and potencial partners.</i> (iii.) <i>Communications going out to public must be authorised by the CC. To provide information to the media in a relevant and timely fashion.</i> (iv.) <i>Communication Policy is in place</i>		<i>Our improving Association's public image.</i>		
<b>Risk status after existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
	Low	High		<i>If "yes" tolerate the risk. If "no" there needs to be further action.</i> <b>YES</b>
<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>	
<b>Risk status after future mitigating actions</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	

#### 4.8. Information and Communication Technology (ICT)

27. Risk area: <i>Information and Communication Technology</i>	Risk Category: <i>Operational Risk</i>		Risk owner: <i>DCC</i>	
	TSA aim: <i>To automate all critical business processes / operations.</i>			
Risk description				
<i>Event/cause – TSA’s non-automated processes (such as accounting system, inventory system and membership system) may produce erroneous output</i>				
<i>Result – Compromised integrity of information.</i>				
Risk status before existing mitigation	Probability	Impact	Overall	
	Medium	High		
Existing mitigating actions		Existing assurances		
<i>(i.) Manual process flow with maker checker valiation. (ii.) Business Continuity Management Policy is in place.</i>		<i>Manual reports counter signed</i>		
Risk status after existing mitigation	Probability	Impact	Overall	Acceptable
	Low	Medium		<i>If “yes” tolerate the risk. If “no” there needs to be further action. <b>NO</b></i>
Future mitigating Actions	Owner	Due	Notes	
<i>(i) Plans to automate the accounting system, inventory system and membership system are in place. (ii) Plans to document a detailed Business Continuity Plan (BCP)</i>		<i>August, 2016  February, 2016</i>	<i>Any relevant notes</i>	
Risk status after future mitigating actions	Probability	Impact	Overall	
	Low	Medium		

<b>28. Risk area:</b> <i>Information and Communication Technology</i>	<b>Risk Category:</b> <i>Compliance Risk</i>		<b>Risk owner:</b> <i>DCC</i>	
	<b>TSA aim:</b> <i>To to ensure that all ICT equipments and systems are implemented and operated in a manner that does not compromise the integrity, confidentiality and continual availability of information or data.</i>			
<b>Risk description</b>				
<i>Event/cause – Non-compliance of TSA’s ICT Policy, ICT Regulations and Human Resource Manual. Result – Compromised integrity of information and non-availability of processing systems.</i>				
<b>Risk status before existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Medium	High		
<b>Existing mitigating actions</b>		<b>Existing assurances</b>		
<i>(i) ICT Policy, ICT Regulations and Human Resource Manuals are in place and staff are continuously appraised to adhere to them. (ii) All staff are compelled to certify that they acknowledge that they are aware of the TSA ICT Policy and Regulations and agree to abide by their terms.</i>		<i>The policies are available for inspections.</i>		
<b>Risk status after existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
	Low	Medium		<i>If “yes” tolerate the risk. If “no” there needs to be further action. YES</i>
<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>	
			<i>Any relevant notes</i>	
<b>Risk status after future mitigating actions</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	

<b>29. Risk area:</b> <i>Information and Communication Technology</i>	<b>Risk Category:</b> <i>Business Continuity</i>		<b>Risk owner:</b> <i>DCC</i>	
	<b>TSA aim:</b> <i>To safeguarding the memory and experience gained in different situations by achieving the hardcopies and softcopies of the memories.</i>			
<b>Risk description</b>				
<i>Event/cause – Loss or damage of the hardcopy or softcopy information (memory). Result – TSA unable to recovery the memory and experienced gained.</i>				
<b>Risk status before existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Medium	High		
<b>Existing mitigating actions</b>		<b>Existing assurances</b>		
<i>(i) Some documents eg Contracts, Reports, Minutes are scanned to CD/Memory flash disks, and copies are held by NEC/ACCs in the departmental files/folders and other soft copies saved in File Server located at TSA HQ and other copies at an alternate site. (ii) Business Continuity Management Policy in place (iii)Emergency Management Policy and Procedures in Place.</i>		<i>Documents archival are available for inspections.</i>		
<b>Risk status after existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
	Medium	Medium		<i>If “yes” tolerate the risk. If “no” there needs to be further action. YES</i>
<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>	
<i>Plans to document a detailed Business Continuity Plan (BCP)</i>	<i>DCC</i>	<i>February, 2016</i>	<i>Any relevant notes</i>	
<b>Risk status after future mitigating actions</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	



<b>30. Risk area:</b> <i>Information and Communication Technology</i>	<b>Risk Category:</b> <i>Business Continuity Risk</i>	<b>Risk owner:</b> <i>DCC</i>		
	<b>TSA aim:</b> <i>To establish level procedures to ensure the continuity of TSA's business/operational functions in the event of a disaster.</i>			
<b>Risk description</b>				
<i>Event/cause – Fail to recover in the event of disaster.</i> <i>Result –Unable to continue with business operations.</i>				
<b>Risk status before existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	Medium	High		
<b>Existing mitigating actions</b>		<b>Existing assurances</b>		
<i>Business Continuity Management Policy is in place.</i>		<i>Manual reports counter signed</i>		
<b>Risk status after existing mitigation</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	<b>Acceptable</b>
	Medium	Medium		<i>If “yes” tolerate the risk.</i> <i>If “no” there needs to be further action.</i> <b>NO</b>
<b>Future mitigating Actions</b>	<b>Owner</b>	<b>Due</b>	<b>Notes</b>	
<i>(i.) Plans to automate the accounting system, inventory system and membership system are in place.</i> <i>(ii.)Plans to document a detailed Business Continuity Plan (BCP)</i>		<i>August, 2016</i>  <i>February, 2016</i>	<i>Any relevant notes</i>	
<b>Risk status after future mitigating actions</b>	<b>Probability</b>	<b>Impact</b>	<b>Overall</b>	
	<i>Low</i>	<i>Medium</i>		

Annexures

**Annexure A – Risk Probability and Impact Setting**

**Risk Probability setting**

Probability	Criteria
Very low	0-5% - extremely unlikely or virtually impossible
Low	6-20% - low but not impossible
Medium	21-50% - fairly likely to occur
High	51-80% - more likely to occur than not
Very high	81-100% - almost certainly will occur

**Risk Impact setting**

Impact	Criteria
Very low	Likely to have minor impact in one or a few areas of the TSA.
Low	Likely to have minor impact in many areas of the TSA.
Medium	Likely to have major impact in one or a few areas of the TSA.
High	Likely to have major impact in many areas of the TSA.
Very high	Likely to have major impact on the whole TSA.

**Traffic light scoring**

Probability						Impact
Very Low (1)	Low (2)	Medium (3)	High (4)	Very High (5)		
Amber (5)	Amber (10)	Red (15)	Red (20)	Red (25)	Very High (5)	
Green (4)	Amber (8)	Amber (12)	Red (16)	Red (20)	High (4)	
Green (3)	Amber (6)	Amber (9)	Amber (12)	Red (15)	Medium (3)	
Green (2)	Green (4)	Amber (6)	Amber (8)	Amber (10)	Low (2)	
Green (1)	Green (2)	Green (3)	Green (4)	Amber (5)	Very Low (1)	

## Annexure B – Aid To Identifying Risks

Step	Action	Example
1	Identify individual / unit / TSA aims, objectives and targets	Develop and implement cost-effective programmes to tackle organisations which have not notified in accordance with their obligations, aiming to increase the register to 285,000.
2	Think about what might stop the aims etc from being achieved and describe them in terms of “event/cause” and “result”.	Lack of staff to develop and implement programme due to difficulties in recruiting result in shortfall in numbers registered and in Data Protection Fee Income.
3	For each “risk” score its impact and likelihood and prioritise accordingly.	<p>Impact “medium” as it could result in failure of the programme.</p> <p>[Impact could rise to “high” if shortfall in notification fee income was going to impact on office expenditure plans.]</p> <p>Likelihood “medium” on assumption that Notifications team are slightly understaffed and are already facing some difficulties in recruiting.</p> <p>[This could raise to “high” if these staffing and recruitment problems were more severe.]</p>
4	Identify mitigating actions and include these in business plans if appropriate. Mitigation should be specific and time limited.	<ol style="list-style-type: none"> <li>1. Identify any shortfall in numbers of staff required by December.</li> <li>2. Identify existing staff who can be used on the programme by January and agree transfers and start dates.</li> <li>3. Initiate recruitment of new staff to fill any remaining shortfall by February and plan to have staff in post by June.</li> <li>4. Monitor income shortfall and agree point at which TSA budget would need to be revised to take account of any shortfall.</li> </ol>
5	Agree risk status after mitigating action.	Assuming reasonably successful staffing of the programme the probability would fall to “low”. Impact would remain at “medium” as this has not been addressed by mitigation.

## **Annexure C –Conflict of Interest Disclosure**

