



**ETHICS AND INTEGRITY COMPLIANCE SCORE CARD
FOR MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)**

**INDEPENDENT CORRUPT PRACTICES
AND OTHER RELATED OFFENCES COMMISSION (ICPC)
NIGERIA**

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1. INTRODUCTION: THE PURPOSE OF THE ETHICS AND INTEGRITY COMPLIANCE SCORE CARD

The Independent Corrupt Practices and Other Related Offences Commission (ICPC), by its Establishment Act (Section 6 b-d), has the mandate to review, on a periodic basis, the systems, procedures and operations of public and private sector institutions, in order to determine institutional vulnerabilities that can or actually engender corruption in the organizations. The ICPC carries out this work through the Systems Study and Review Program. Although results of the studies are shared by ICPC with the institutions reviewed, there is no mechanism for ICPC to translate, in comparative perspective, the findings of the systems studies and to inform the Nigerian public about the nature of corruption or institutional vulnerabilities in private and public sector institutions. Therefore, ICPC developed an “Ethics and Compliance Score Card” (Henceforth, “The Score Card”) that will address this gap. The Score Card outlines some ethics and integrity standards that Ministries, Departments and Agencies (MDAs) must comply with in management, performance, service, and professional conduct settings. MDAs and their sector units shall be scored on a regular basis to determine the level, scope, extent, and timeliness of compliance with these integrity requirements.

The Score Card contains a structured summary of values that measure a set of indicators. The card scores, tabulates and ranks indicator items and their attributes along a range of values. Generally, in social science research, a Score Card is used to evaluate the state of an undertaking and to inform further action or policy. Similarly, the Ethics and Compliance Score Card will create a platform for comparing and analysing the weaknesses that make MDAs susceptible to corruption. The card will also measure MDA compliance with institutional integrity mandates as well as accountability principles required for effective service delivery.

The assessments resulting from the application of the Score Card will be weighted into specific scores and published for the attention of the MDAs and for consideration by the general public. The ultimate goal is to have MDAs understand the quality of their performance and take account of their level of compliance with operational, service delivery and accountability standards, as required by the mandates of the institutions. Furthermore, the assessments and scores will create a greater sense of urgency for the MDAs to strengthen their accountability systems and to operate with greater efficiency and service excellence.

Where non-compliance is detected, MDAs in collaboration with ICPC shall develop measures to address the situation. Where non-compliance is determined to result from other institutional or technical vulnerabilities or lack of capacities, MDAs shall ensure that integrity standards are in place and are functioning successfully.

Each MDA must comply with (adhere to, aggressively and unconditionally pursue) the integrity standards. All employees of all grade levels in MDAs must be provided copies of the integrity standards and compliance requirements. The standards shall also be incorporated into recruitment and promotion procedures, as well as performance appraisals. On a regular basis, each MDA shall conduct training sessions in ethics and compliance for employees and certify for each employee at the end of the training session, that they have imbibed the integrity principles and are very conversant with the compliance requirements.

Designated ICPC and ACTU officers shall monitor, assess, and report compliance/non-compliance within MDAs to ICPC on a periodic basis. These reports will be sent to ICPC for analysis and for further follow-up corrective action. The integrity compliance reporting template shall capture the integrity principles as contained in the Ethics and Compliance Score Card.

2. METHODOLOGY OF SCORING THE MDA ETHICS AND INTEGRITY COMPLIANCE SCORE CARD:

The Ethics and Compliance Score Card evaluates MDAs based on key indicators on ethics and compliance under three broad headings, each of which has several sub-headings and sub-indicators. The main headings are the following:

- Management Culture and Structure
- Financial Management Systems
- Administrative Systems

In designing the Score Card, a closer scrutiny of the following was considered:

- Formal procedures, i.e., what is intended to be done?
- Informal procedures, i.e., what is actually done?

- The management of work, i.e., how supervision is done

The scores assigned to the various indicators contained in the Ethics and Compliance Score Card carry a total of 100 points, represented as a percentage. Each sub-indicator also carries 100 points. These are then divided by the total of all the sub-indicators and divided by 100 to get the actual score (expressed as a percentage). The real scores for the sub-indicators are assigned different weights, in terms of the extent of variance of a sub-indicator from the main indicator. The variance refers to how closely or farther away the sub-indicator is from the core requirements of the main indicator. That is, values are assigned from a numerical range of low to high (e.g., 1-6). Low numbers (1) of a sub-indicator represent a variance farther away from the primary indicator in terms of importance, essence, compliance requirements and operational viability in achieving the aims of the indicator. For example, a higher numerical value (6) of a sub-indicator means it is very close to the primary indicator in terms of the importance, essence, compliance requirements and operational viability in achieving the aims of the indicator. In sum, a major consideration for the different weights is the extent to which the sub-indicator conveys the core elements of the primary indicator, meets the compliance requirements of the indicator, and can actually realize the objectives of the indicator.

We should note that the weights were determined from an agreement among the programmers regarding the meaning, essence, and level of compliance required by the indicators of the Score Card. Further, an indicator audit was done to determine conceptual accuracy. Also, the programmers reached judgments on the weighting of the scores based on approximations, as well as drawing from and cross-checking with expert opinion of similar indices in the public domain. The programmers also drew from general anti-corruption experience.

Although, we consider the current scoring system to be adequate enough to guide an acceptable interpretation of the indices with respect to their accuracy and fit, as outlined in the Score Card, we admit that the weighting process of the scores could benefit from a more robust application of factor analysis and other statistical applications to determine the relationships among the various indicators and sub-indicators as well as their variance, validity, etc. This can be done at a future time with the on-going implementation and revision of the Score Card.

On the whole, the reasons for assigning the weights is to guide implementers of the Score Card on how to understand the values assigned to the different indicators and sub-indicators and to help interpret and determine the extent to which MDAs are implementing or complying with the requirements of Ethics and Compliance Programs. On these bases, ICPC and MDAs can know the extent to which anti-corruption measures are effective in the MDAs and whether accountability systems are

functional in preventing corrupt practices and creating high ethical cultures, professional integrity, organizational integrity, more efficient operational systems, and better service delivery.

Selected References:

1. Corrupt Practices and Other Related Offences Act 2000 (ICPC Act 2000)
2. Earl Barbie, *The Practice of Social Science Research*, Belmont California: Wadsworth, 1994
3. OECD, *Public Sector Integrity: A Framework for Assessment*, 2005
4. OECD *Corporate Governance Principles*, 2012
5. Mary Hollis Johnson and Philip S. Holzman, “Scoring Manual for the Thought Disorder Index”.
(Online <<http://schizophreniabulletin.oxfordjournals.org/> Accessed February 17, 2015>)
6. 3. U4, “Overview of Integrity Assessment Tools” (<www.U4.no>)

Undertaking

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...hereby certify that all information/answers/documents supplied for the purpose of filling this Scorecard are true and accurate to the best of my knowledge. Where any information/answer/document is found to be false, the provisions of Sections 15

and 25 of the Corrupt Practices and Other Related Offences Act, 2000 may be fully enforced against me.

.....

Name of Chief Executive

.....

Signature

.....

Date

ICPC

**ETHICS AND INTEGRITY COMPLIANCE SCORE CARD
FOR MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)**

NAME OF MDA:

KEY INDICATORS ON ETHICS AND INTEGRITY COMPLIANCE

(A) MANAGEMENT CULTURE AND STRUCTURE

A high ethical culture, through adherence to organizational core values, leads to the successful achievement of an organization’s vision, mission and mandate. Moreover, how top management approaches ethics and compliance issues strongly influences the organization and plays a central role in the effectiveness of the ethics and compliance mechanism

| S/N | (i) ORGANIZATIONAL CULTURE | SCORE KEY | TOTAL ATTAINABLE SCORE | ACTUAL SCORE | GUIDE: Primary Respondents: Administration/ HR | REMARKS |
|-----|---|--|------------------------|--------------|---|---------|
| 1 | Does the Organization have document(s) relating to its values? | Scale of 1-10: Yes = 10 No = 0 | 10 | | Codes of conduct/Ethics Manual, Information, Education, Communication materials or others | |
| 2a | Does the Organization have publicly displayed statements on its mission, vision and organizational core values? | Scale of 1-5: Mission: 1.5 Vision: 1.5 Core Values: 2 | 5 | | Publicly displayed documents | |

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|----|--|---|----|--|--|--|
| 2b | Does the Organization have a system for staff to sign off as having read and understood its core values, mission and vision? | Scale of 1-5: Systems: 2 Signed statements: 3 Total | 5 | | Signed commitment documents by staff | |
| 3 | Are Management level cadre officers involved in decision-making? | Scale of 1-10: Availability of minutes: 1 If cadre forms a quorum for each meeting: 3x3 | 10 | | Ask for minutes of last 3 management meetings, Signed attendance sheet | |
| 4 | Are personnel involved in decisions that affect them? | Scale of 1-10: Minutes: 1 Each meeting 3x3 = 9 | 10 | | Ask for the minutes of departmental meetings, signed attendance sheet | |

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| 5 | Does the Organization ensure compliance with the core values, and how? | Scale of 1-20: Give 4 points to each of the following: Disciplinary actions: 4 Dismissal letters: 4 Queries: 4 Staff Committee or ACTU reports: 4 Suspension: 4 | 20 | | - Alternate respondent: ACTU - Evidence of enforcement, disciplinary actions, dismissal letters, queries, staff committee reports, ACTU reports, Suspension | |
| 6 | Do personnel of the Organization report non-compliance by staff? If yes, what actions did management take? | Scale of 1-10: Reports: 3 Action taken: 7 | 10 | | Show evidence of report and action taken. Data collection should include focus group discussions | |
| 7 | Does the Organization have an Ethics and Compliance Officer? | Scale of 1-10: Yes = 5 Active = 5 No = 0 | 10 | | ACTU or Ethics and Compliance officers. Evidence of activity reports | |

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|------------|---|---|-------------------------------|---------------------|--|----------------|
| 8a | Are there policies regarding acceptance of gifts, donations, hospitality, etc.? | Scale of 1-10: Yes = 10 No = 0 | 10 | | Proof of policy | |
| 8b | Are policies/code of conduct regarding acceptance of gifts, hospitality, donations, and sponsorship enforced, etc.? | Scale of 1-10: Evidence of declared gifts: 10 None: 0 | 10 | | Proof of evidence of declared gifts in the last 6 months | |
| | ORGANIZATIONAL CULTURE: TOTAL: 10% | | 100 | | | |
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| S/N | (ii) BOARD GOVERNANCE | SCORE KEY | TOTAL ATTAINABLE SCORE | ACTUAL SCORE | GUIDE LEGAL, BOARD AFFAIRS, BOARD SECRETARY | REMARKS |
| 1a. | Does the organization have a board in place? | Scale of 5: If Yes 5; If No 0 | 5 | | Minutes of Board Meetings, Annual Report of the Organization | |
| 1b. | Does the Organisation have an instrument for the establishment of the governing board/Council? | Scale of 5 If Yes 5; If No 0 | 5 | | B o a r d Establishment Instrument | |

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|-----|--|---|----|--------------------------|--|--|
| 2a | Does the Board hold regular meetings? | Scale of 15 If Yes 5; If No 0 | 5 | | Minutes of Meetings and Establishment Instrument | |
| 2b | Does the Board comply with quorum requirements for meetings? | If Yes 5; If No 0 | 5 | | Minutes of Meetings and Establishment Instrument | |
| 2c. | What is the mode of communication with Board members regarding meetings? | If Yes 5; If No 0 | 5 | | Circulars, Memos, E-mails, Text Messages | |
| 3. | What are the statutory functions of the Board? | Scale of 10 | 10 | Establishment Instrument | | |
| 3 | What are the statutory functions of the Board? a. Advisory b. Regulatory c. Policy formulation and implementation d. Oversight e. Oversight of financial controls | Scale of 10 2 marks allotted for each function | 10 | | Establishment Instrument | |
| 4. | Are the decisions of the Board in line with the conditions of service and operational manual of the organization? | Scale of 1-15 If Yes 15; If No 0 | 15 | | Board Proceedings, Condition of Service and Operational Manual | |

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| 5. | Is there any Code of Ethics for the Board? | Scale of 1-10 If Yes 10; If No 0 | 10 | | Code of Ethics for Board Members | |
| 6 | Does the Organization conduct induction courses for the newly appointed Board members? | Scale of 1-5 If Yes 5; If No 0 | 5 | | Induction Training Modules, Training Materials and Reports of Training | |
| 7 | Does the Organization conduct periodic capacity development training for Board members? | Scale of 1-5 If Yes 5; If No 0 | 5 | | Capacity Development Training Modules, Training Materials and Reports of Training | |
| 8. | Does the Board conduct periodic self-assessments for members? | Scale of 1-5 If Yes 5; If No 0 | 5 | | Report of Self-Assessment | |
| 9. | Do the Board and the Management of the Organisation collaborate in policy formulation and implementation? (for example, the development and implementation of the organization's strategic plan) | Scale of 1-15 If Yes 15; If No 0 | 15 | | Reports of Policy Formulation and Implementation, Strategic Action Plan | |

| 10 | Does Management implement resolutions/recommendations from the Board? | Scale of 1-10 If Yes 10; If No 0 | 10 | | Reports of Policy Formulation and Implementation | |
|-----|---|--|------------------------|--------------|---|---------|
| | Board Governance: Total: 10% | | 100 | | | |
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| S/N | (iii) EXECUTIVE MANAGEMENT | SCORE KEY | TOTAL ATTAINABLE SCORE | ACTUAL SCORE | GUIDE PLANNING, REVIEW AND STATISTICS DEPARTMENT | REMARKS |
| 1a | Does the Organization have a Strategic Plan? | Scale of 20: Yes =10 Departmental plan: 5 Operational plan: 5 No = 0 | 20 | | I n c l u d e s D e p a r t m e n t a l p l a n , O p e r a t i o n a l p l a n , e t c | |

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| 1b | Is there an Operational or Work plan from the Strategy? | Scale of 1-10: Each of the following attracts 2 points: Results framework:2 KPIs: 2 Timelines: 2 Responsible persons/ Depts: 2 Data collection, analysis and reports: 2 | 10 | | Work plan should include results framework, KPIs, specific timelines, responsible persons, data collection, analysis and reports | |
| 2a | Are the implementation of Departmental work plans ongoing or completed for the last year? | Scale of 1-5: Approved work plan: 2 Ongoing or completed projects: 3 | 5 | | The officer should ascertain when action plan was approved | |
| 2b | Are the responsible staffs submitting reports on the work plan? | Scale of 1-5: Yes = 5 No = 0 | 5 | | See report of implementation of action plan | |

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| 3a | Does the Organization conduct capacity development training for Management and Staff of the Organisation? | Scale of 1-10: Yes = 10 No = 0 | 10 | | See evidence of training: schedule, attendance sheet, notice of training to participants photographs | |
| 3b | Are the training consultants/firms duly accredited by the relevant agencies/regulatory bodies | Scale of 1-10: Yes = 10 No = 0 | 10 | | Evidence of accreditation from bid / support documents submitted by firm | |
| 4 | Has the Organization conducted monitoring and evaluation of its projects and programmes in the last six months? | Scale of 1-10: Monitoring: 5 Evaluation: 5 | 10 | | Reports of assessment and evaluation of activities in the last 6 months | |

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| 5 | Does the Management have fraud prevention strategies? | Scale of 1-10: Give 5 points to each of the following: Periodic published audited accounts: 5 Stock Verification Systems: 5 | 10 | | Strategies include checks and balances, periodic published audited accounts, stock verification systems, etc. | |
| 6 | Does Management encourage Systems Studies/Corruption Risk Assessments? How often? | Scale of 1-10: 2 CRAs completed per year: 5 x 2 | 10 | | SSR / Risk Assessment Reports as MOV | |
| 7 | Does Management use the results of Systems Studies/Corruption Risk Assessments in decision-making? | Scale of 1-10: Yes = 10 No = 0 | 10 | | Evidence of decisions embodying recommendations from SSR/CRAs | |
| | EXECUTIVE MANAGEMENT: TOTAL: 10 % | | 100 | | | |
| | MANAGEMENT, CULTURE AND STRUCTURE: TOTAL: 30 % | | | | | |

(B) FINANCIAL MANAGEMENT SYSTEMS

Each organization should have robust and effective controls to ensure financial accountability

| S/N | (i) FINANCE AND ACCOUNTS | SCORE KEY | TOTAL ATTAINABLE SCORE | ACTUAL SCORE | GUIDE RESPONDENTS: FINANCE & ACCOUNTS, AUDIT & STORE | REMARKS: |
|------------|---|---|-------------------------------|---------------------|---|-----------------|
| 1a | Has the Organisation complied fully with e-payment policy | Scale of 1-5 | 5 | | Evidence of Compliance, Payment schedule | |
| 1b | Did the Organisation make irregular payments on the e-payment platform in the year under review | Scale of 1-10 If no irregular payment on: Personnel- 4 Overhead-3 Capital-3 | 10 | | Evidence of Compliance, Payment Batch Reports, Payment Vouchers | |

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| 2 | Are the details of payments properly disclosed in the payment vouchers and on the payment platforms (GIFMIS/REMITA)? | Scale of 1-10 Yes:10 No: | 10 | | Attach Evidence (select at random 4 Payment vouchers from a stack | |
| 3 | Are all payments to beneficiaries paid DIRECTLY through their bank accounts (or through one bank account where deemed appropriate) in compliance with Government's E-payment policy? | Scale of 1-15: Yes = 15 No = 0 | 15 | | Attach Evidence (3 Payment vouchers of DTA paid to staffs) Each paid voucher should not be below N500,000.00 | |
| 4 | Are all Value Added and Withholding Taxes from Contractors and Consultants accurately calculated, deducted and remitted? | Scale of 1-5: Deductions: 1 Remittance: 4 | 5 | | Respondents: Accounts Department, FIRS -Evidence of Deductions: a. Get list of contractors from accounts, auditors b. Request for tax status from FIRS | |
| 5 | Are all Statutory deductions accurately calculated and remitted (Pension, NHIS, NHF, PAYE) | Scale of 1-10 2.5 for each accurate deduction | 10 | | Evidence of deductions and remittances | |

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| 6a | Do Personnel of the Organization make retirement on cash advances as and when due? | Scale of 1-5: Yes = 5 No = 0 | 5 | | Cash advance retirement register. | |
| 6b | Does the organization ensure that personnel retire cash advance before granting a fresh cash advance? | Scale of 1-10: Yes = 10 No = 0 | 10 | | Cash advance retirement register. | |
| 7 | Does the organization render monthly financial reports to the Office of the Accountant General of the Federation (OAGF)? | Scale of 1-10: If yes: 10 If No: 0 | 10 | | Evidence of duly submitted trial balance sheet for 3 months. | |
| 8 | Are all unspent balances remitted as and when due? | Scale of 1-5: Yes = 5 No = 0 | 5 | | Certificate of closure of Account or other forms of Evidence | |

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| 9 | Does the Organization have a functional Store Unit? | Scale of 1-10: Functional: 5 (Store Receipt Voucher: 1, Store Requisition Form: 1, Store Issuance Voucher: 1, Bin Card: 1, Ledgers: 1) | 10 | | See Store Receipts Voucher (SRN), requisition forms, Store Issuance Voucher (SIV), Bin Card-Store Ledger | |
| 10 | Does the Organization have a functional and effective Asset Verification Unit? | Scale of 1-5: Functional: 2 Effectiveness: 3 (Inventory card: 1.5, Asset Verification Report: 1.5) | 5 | | Inventory Card, Asset Verification Report | |
| FINANCE & ACCOUNT: TOTAL: 10 % | | | 100 | | | |
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| S/N | 1. (ii) AUDIT | SCORE KEY | TOTAL ATTAINABLE SCORE | ACTUAL SCORE | GUIDE RESPONDENTS: FINANCE & ACCOUNTS, AUDIT & STORE | REMARKS: |
|-----|---|---|------------------------|--------------|--|----------|
| 1 | Does Management undertake quarterly audit of all departments? | Scale of 1-10: For each quarter of the year give 2.5 points. | 10 | | Evidence of completed internal audits, such as financial audits, Stock Verification Audits, etc. | |
| 2 | Are Internal and External Audits done as and when due? | Scale of 1-10 Internal Audit Report= 5 External Audit Report= 5 | 10 | | Attach Evidence (Audit Reports) | |
| 3a | Is the Internal Audit completely independent of Management interference in the discharge of its duties? | Scale of 1-10 Yes= 10 No=0 | 10 | | Organogram Memos and Reports from Internal Audit | |
| 3b | Is the Internal Audit headed by an officer on directorate (or its equivalent) cadre? | Scale of 1-10 Yes= 10 No= 0 | 10 | | Attach Evidence | |

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| 4 | Who does the internal Auditor report to? (Internal Audit should report directly to the office of the Chief Executive of the Organisation) | Scale of 1-10 Yes= 10 No= 0 | 10 | | Organogram Memos and Reports from Internal Audit | |
| 5 | Are the observations and recommendations of the internal audit implemented by the Chief Executive of the Organization? | Scale of 1-20 Evidence of reports: 10 Actions taken: 10 | 20 | | Audited Reports Observations and queries raised in the course of audits should be provided. The officers should find out whether the issues raised through the audit process have been corrected | |
| 6 | Does your Organization carry out pre-payment and post-payment audit? | Scale of 1-5 Yes= 5 No=0 | 5 | | Sight/ Attach Evidence | |

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| 7 | Does the Organization render annual Audited account to the Office of the Auditor General of the Federation, Public Accounts Committee (PAC) of the National Assembly and other relevant organisations within the first five months of the previous year? | Scale of 1-10: Yes = 10 No = 0 | 10 | | Evidence of Compliance Date of Report and Submission | |
| 8 | What is the mode of selection of the Organisation's external auditors? | Scale of 1-10 Yes = 10 No = 0 | 10 | | Records of memo's, letters detailing selection of auditors, etc. | |
| 9 | Does the Organisation have a record of its duly submitted audited accounts to the Office of the Auditor General and Public Account Committee for the last 3 years | Scale of 1-5 Yes = 5 No = 0 | 5 | | Evidence of audited accounts. | |
| | AUDIT: TOTAL: 10% | | 100 | | | |
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| S/N | (iii) PROCUREMENT | SCORE KEY | TOTAL ATTAINABLE SCORE | ACTUAL SCORE | GUIDE PRIMARY RESPONDENT: HOD PROCUREMENT | REMARKS: |
|-----|---|------------------------------------|------------------------|--------------|---|----------|
| 1a | Does the Organisation conduct an annual needs assessment preparatory to its procurement in compliance with the provision of PPA 2007? | Scale of 1-5: Yes = 5 No = 0 | 5 | | Needs Assessment Report Procurement Planning Committee Report | |
| 1b | Does the Organization have an annual procurement plan? | Scale of 1-10: Yes = 10 No = 0 | 10 | | See Procurement plan | |
| 2 | Is the Organization's procurement plan part of the annual budget? | Scale of 1-5: Yes = 5 No = 0 | 5 | | Respondent: Admin, Finance and Accounts, Procurement. Compare projects on the procurement plan with projects listed in the budget | |

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| 3a | Does the Organization's procurement process comply with the requirements of the Public Procurement Act 2007 (PPA)? | Scale of 1-10: Bid documents: 2.5 Advertisements: 3 media sources: 5 Tenders boards: 2.5 | 10 | | Bid documents; Advertisements in at least 3 media sources, notice board, tenders journal, national dailies, Ministerial and Parastatals Tenders Boards | |
| 3b | Is the composition of the Organization's Procurement Planning Committee (PPC) in compliance with the provisions of the PPA 2007 | Scale of 1-5 Yes= 5 No= 0 | 5 | | Ask for 3 Minutes of meetings held by the PPC | |
| 3c | Is the composition of the Organization's Tenders Board in compliance with the provisions of the PPA 2007 | Scale of 1-5 Yes= 5 No= 0 | 5 | | Ask for 3 Minutes of meetings of the Ministerial or Parastatals Tenders Board | |

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| 4 | Does the Organization provide end-users and external partners with principles of ethics and compliance to guide the conduct of business? | Scale of 1-10: If any of the sources are available: 10 | 10 | | Inclusion of ethics clauses in the correspondence with end users and other external partners (websites, emails, brochures, contract agreement, award letters etc.) | |
| 5a | Does the Organisation have policies that provide sanctions for Contractors or External Partners who violate Contract Agreement? | Scale of 1-10: If Yes: 10 If No: 0 | 10 | | See evidence of policy in Contract Agreement, Award Letters, Revocation of contract or any other means of evidence | |

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| 5b | Has the Organisation received complaints from bidders, Contractors or relevant Stakeholders on violation of the PPA 2007 in the last three (3) years | Scale of 1-5: If Yes: 2 Evidence of response: 3 If no complaints due to organization's compliance: 5 | 5 | | Letters of Complaints written to the MDA Letters of response to Stakeholder by MDA | |
| 6a | Does the Organisation invite relevant Professional Bodies, NGOs and Stakeholders to be part of its procurement process in compliance with the provisions of the PPA 2007? | Scale of 1-5: If any of the evidence is available: 5 | 5 | | Letters of invitation to Stakeholders and NGOs, signed Attendance Sheet Report of Procurement Proceedings | |
| 6b | Does the Organisation comply with the requirement to give reasonable period of notice for relevant Stakeholders to attend and observe its procurement process and procedure? | Scale of 1-5: If Yes: 5 If No: 0 | 5 | | Check Letters of invitation (date received by Stakeholders) vis-a-vis date activity held, Attendance Sheet Report of procurement proceedings | |

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| 7a | Does the Organisation undertake performance certification of ongoing (works) project before approvals for payments? | Scale of 1-5: If Yes: 5 If No: 0 | 5 | | Monitoring Report Interim performance Certificates Site verification reports and pictures | |
| 7b | Does the Organisation verify goods supplied before payments are made to suppliers or contractors? | Scale of 1-5: If Yes: 5 If No: 0 | 5 | | Store Verification Reports Store Receipt vouchers | |
| 8a | Does the Organization conduct ethics and compliance training for procurement officers? | Scale of 1-5: Training completed: 5 If none: 0 | 5 | | See reports of training or other means of verification | |
| 8b | Does the Organisation fund attendance of its procurement officers at BPP organised trainings? | Scale of 1-5 Trainings attended: 5 If None: 0 | 5 | | Reports of training, Certificate of attendance, Training Materials or other means of verification | |

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| 9 | Did the Organization conduct market surveys within the year under review? | Scale of 1-5: Yes = 5 No = 0 | 5 | | Market surveys reports for the period under review. | |
| | PROCUREMENT TOTAL: 10% | | 100 | | | |
| IV. FINANCIAL TRANSPARENCY AND COMPLIANCE RECORDS (BASED ON RECORDS FROM FIRS, BPP AND ACAS) | | | | | | |
| | | SCORE KEY | TOTAL ATTAIN ABLE SCORE | ACTUAL SCORE | GUIDE: MDAS SCORES TO BE VERIFIED BASED ON RECORDS OBTAINED FROM FIRS, BPP AND ACAS | REMARKS |
| 1 | Is the organization listed on the FIRS tax defaulters list? | | 3% | | | |
| 2 | Is the Organisation listed on the BPP defaulters list or been investigated by BPP or any anti-Corruption Agency on the violation of the provisions of the PPA 2007? | | 3% | | | |
| 3 | Is there a petition /ongoing investigation by ICPC against the Organisation or its personnel for infractions or default/non-compliance with procurement/recruitment process | | 4% | | | |

| | FINANCIAL TRANSPARENCY AND COMPLIANCE RECORDS TOTAL: 10% | | | | | |
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| | FINANCIAL MANAGEMENT SYSTEMS TOTAL: 40 % | | | | | |
| (C) ADMINISTRATIVE SYSTEMS | | | | | | |
| The adherence to statutory laws, anti-corruption and other administrative policies and procedures regulating the operations of the organization is very critical | | | | | | |
| S/N | (i) POLICIES, PROCEDURES AND RECORDS | SCORE KEY | TOTAL ATTAINABLE SCORE | ACTUAL SCORE | GUIDE | REMARKS |
| 1 | Is there a Legal instrument establishing the organization? | Scale of 1-10: Yes = 10 No= 0 | 15 | | Evidence of Establishment Act, Gazette notices | |
| 2 | Are there documents that outline and explain the policies and operations of the organization? | Scale of 1-10: Evidence of any of the documents: 10 | 10 | | E.g. operational manual | |

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| 3 | Does the Organization undertake Annual Performance Reviews and Appraisals (APER) for staff or the Organisation (annual reports)? | Scale of 1-10: Availability of job description: 2.5 Performance target: 5 Annual Performance Review: 2.5 | 10 | | Evidence of last reviews, Fund releases, Performance targets. Annual reports | |
| 4 | Do Units or staff in the organization process and move files and other documents in timely manner? (Files are expected to leave an officer's table within the stipulated timeframe after receipt of the documents) | Scale of 1-10: Incoming files: 5 Outgoing files: 5 | 10 | | Check registers for movement of files (incoming and outgoing) | |
| 5 | Are there records of timely responses to requests for information by stakeholders? | Scale of 1-15: Yes:15 No: 0 | 15 | | Evidence of letters and responses to requests | |
| 6 | Are records on Organizational operations computerized? | Scale of 1-10: Yes:10 No: 0 | 10 | | Evidence | |

| | | | | | | |
|------------|---|--|-------------------------------|---------------------|---|----------------|
| 7 | Does the Organization have a website? | Scale of 1-15: Yes: 15 No: 0 | 15 | | Supply Website address | |
| 8 | Has the Organization updated its Website in the last 6 months? | Scale of 1-15: If Yes: 15 If No: 0 | 15 | | Date of update | |
| | POLICIES, PROCEDURES AND RECORDS TOTAL: 5 % | | 100 | | | |
| | | | | | | |
| S/N | (ii) ETHICS AND COMPLIANCE EDUCATION | SCORE KEY | TOTAL ATTAINABLE SCORE | ACTUAL SCORE | GUIDE: PRIMARY RESPONDENTS: ACTU AND HR: | REMARKS |
| 1a | Does the Organization training plan contain ethics and compliance educational activities? | Scale of 1-5: If yes: 5 If no: 0 | 5 | | See action plan and program of activities | |

| | | | | | | |
|----|--|--|----|--|--|--|
| 1b | Does the Management support ethics and compliance initiatives? | Scale of 1-5: Finance and material support: 3 Activities:2 No: 0 | 5 | | Alternate respondent: ACTU. Initiatives include Trainings, Workshops, Seminars, financial and material, etc. | |
| 2 | Did the Organisation undertake Ethics and Compliance Training within the year under review? | Scale of 1-20: Reports: 5 Signed attendance list: 5 Training Material: 10 | 20 | | Reports of training activities, signed lists of participants, Training Materials | |
| 3 | Does the Ethics and Compliance training identify corruption vulnerabilities and mitigation mechanisms? | Scale of 1-20: Evidence of content required: 20 | 20 | | Content analysis to ascertain that training covers Conflict of Interest issues and when, where and how corruption can happen | |

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|---|--|---|-----|--|---|--|
| 4 | Does the Organization have materials on education and awareness to continuously remind staff of the ethics principles and compliance requirements? | Scale of 1-20: Information: 5 Education: 10 Communication: 5 | 20 | | Information, Education and Communication materials (IEC, such as posters, handbooks, letters, memos, video clips. etc.) | |
| 5 | Does the Organization conduct induction and orientation training for new staff? | Scale of 1-10: Evidence of induction: 10 | 10 | | Trainings, induction manuals, photograph, signed attendance lists, reports, video clips, etc. | |
| 6 | Does the Organization conduct pupillage/ mentorship training for staff when posted to a new department? | Scale of 1-10 If yes- 10 If NO- 0 | 10 | | Pupillage / mentorship memos, reports etc | |
| 7 | Does the Organization train and retrain staff on Civil Service Rules and Code of Conduct for Public Officers and extant regulations? | Scale of 1-10: Evidence of training: 10 | 10 | | Training reports, signed participant list | |
| | ETHICS AND COMPLIANCE EDUCATION TOTAL: 5 % | | 100 | | | |

| S/N | (iii) ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTU) | SCORE KEY | TOTAL ATTAINABLE SCORE | ACTUAL SCORE | GUIDE: PRIMARY RESPONDENTS: ACTU | REMARKS: |
|-----|---|---|------------------------|--------------|---|----------|
| 1 | Has the ACTU been inaugurated, and the officers inducted by the ICPC? | Scale of 1-20: Inauguration : 10 Induction: 10 | 20 | | Evidence of inauguration: Reports, Oath of office, Pictures | |
| 2 | Is the ACTU functioning? | Scale of 1-20: Meetings and reports: 10 System Studies: 5 Sensitization and other executed projects: 5 | 20 | | Evidence of work in line with ACTU Standing Orders (e.g., meetings, periodic reports to ICPC, System Studies, executed projects, sensitization programme, etc.) | |

| | | | | | | |
|-----------|---|---|----|--|---|--|
| 3 | Does Management of the Organization provide necessary resources for the execution of ACTU activities? | Scale of 1-20: Office and equipment: 10 Budgets: 10 | 20 | | Adequate office space and equipment, budgets approved, fund releases, etc. | |
| 4 | Are the ACTU members protected from arbitrary deployment or other victimization? | Scale of 1-10: If Yes=10 If No=0 | 10 | | Evidence of deployment or posting of ACTU officers | |
| 5a | Does the ACTU have direct access to the Chief Executive of the Organization, without hindrance or interference from other Management staff? | Scale of 1-10: Yes=10 No= 0 | 10 | | ACTU memos, reports, minutes of meetings Oral evidence of 3 ACTU Members | |
| 5b | Are ACTU officers members of relevant Committees of the MDA | Scale of 1-10: Yes= 10 No=0 | 10 | | Procurement, disciplinary, awards committees, etc. | |

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|---|---|------------------------------------|-------------------------------|---------------------|---|-----------------|
| 6 | Does the ACTU have collaboration from other staff to carry out activities and implement the ethics and compliance programs? | Scale of 1-10: Yes=10 No=0 | 10 | | ACTU activities and reports, response to request for information by other departments and attendance at ACTU activities | |
| ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTU) TOTAL: 10 % | | | 100 | | | |
| | | | | | | |
| S/N | (v) COMPLAINTS AND WHISTLE BLOWING MECHANISMS | SCORE KEY | TOTAL ATTAINABLE SCORE | ACTUAL SCORE | GUIDE: PRIMARY RESPONDENT S: ACTUs | REMARKS: |
| 1 | Does the Organisation have a Whistle-blower Mechanism? | Scale of 1-10: Yes =10 No= 0 | 10 | | Evidence of Whistleblowing Document | |

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|---|--|------------------------------------|----|--|--|--|
| 2 | Is the whistleblowing mechanism accessible? | Scale of 1-10: Yes =10 No= 0 | 10 | | Check for awareness by stakeholders, publicly available platforms | |
| 3 | Does the Organization's whistleblowing mechanism provide for confidentiality? | Scale of 1-15: Yes=15 No= 0 | 15 | | Confidentiality notices/ clauses | |
| 4 | Does the Organization's whistleblowing mechanism provide protection for whistle blowers? | Scale of 1-15: Yes=15 No=0 | 15 | | Anonymous reportage allowed | |
| 5 | Are employees and other whistleblowers protected from retaliation and recrimination? | Scale of 1-15: Yes= 15 No= 0 | 15 | | Provisions against retaliation and recrimination in employee handbook, whistleblowing document records of complaints | |
| 6 | Is there any dedicated complaints redress officer for corruption reportage? | Scale of 1-10: Yes= 10 No= 0 | 10 | | ACTU members or any other dedicated officer | |

| | | | | | | |
|---|---|--|-------------------------------|---------------------|--|-----------------|
| 7 | Are there dedicated channels for corruption reportage? | Scale of 1-20: Complaints boxes: 10 Dedicated phone lines: 5 Emails, SMS: 5 | 20 | | Complaint boxes, hot lines, dedicated emails, toll free lines for calls and, SMS, etc. | |
| 8 | Are whistleblowers informed about the progress of reports made? | Scale of 1-5: Yes=5 No= 0 | 5 | | Evidence of constant and confidential correspondence with whistleblowers | |
| COMPLAINTS AND WHISTLE BLOWING MECHANISMS TOTAL: 5 % | | | 100 | | | |
| | | | | | | |
| S/N | (vi) DISCIPLINE, SANCTIONS AND REWARDS REGIME | SCORE KEY | TOTAL ATTAINABLE SCORE | ACTUAL SCORE | GUIDE: PRIMARY RESPONDENTS: HR AND ACTUs | REMARKS: |

| | | | | | | |
|---|---|--|----|--|--|--|
| 1 | Is the Organization guided by extant rules? | Scale of 1-10: Yes = 10 No = 0 | 10 | | Public Service Rules, Circulars, Conditions of service. | |
| 2 | Does the organization have domesticated/ professional codes of conduct, including clearly articulated sanctions against violations? | Scale of 1-20: If Yes=20 If No= 0 | 20 | | Copies of documents | |
| 3 | Does the organization sanction staff for violation of Public Service Rules/ codes of conduct and extant Regulations? | Scale of 1-10: If Yes= 10 If No= 0 | 10 | | HR Records and ACTU Reports | |
| 4 | Does the code/ standards specify procedures to prevent, investigate, and redress non-compliance? | Scale of 1-10: Yes= 10 No= 0 | 10 | | Departmental codes, policies and procedures | |
| 5 | Does the organization comply with the provisions for debarment of non-compliant companies from projects financed by the organization? | Scale of 1-10: If Yes=10 If No= 0 | 10 | | Evidence of sanctions, debarment letters, letters of revoked contracts, etc. | |

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|---|--|---|-----|--|--|--|
| 6 | Does the organization have a reward system for encouraging ethical behaviour and compliance with established rules and procedures? | Scale of 1-10: Yes=10 No= 0 | 20 | | Staff awards, letters of commendation etc | |
| 7 | Is the reward system transparent and consistent with the requirements of the core values of the organization? | Scale of 1-20: Give 5 to each of the following: Peer reviews 5, Awards committee 5, staff nomination forms 5, TORs for awards 5 | 20 | | Peer reviews, awards committee, evidence of staff nominations, TORs for awards | |
| | DISCIPLINE, SANCTIONS AND REWARDS REGIME TOTAL: 5 % | | 100 | | | |
| | ADMINISTRATIVE SYSTEMS TOTAL:30 % | | | | | |
| | | | | | | |

THE SCORE CARD
Sectional Summary

| S/N | Measured Indicators | Score |
|-----|----------------------------------|-------|
| 1 | Management Culture and Structure | 30% |
| 2 | Financial Management Systems | 40% |
| 3 | Administrative Systems | 30% |

TOTAL: 100.00%

COMPLIANCE RATING

| S/N | SCORE (%) | LEVEL OF COMPLIANCE | COLOR RATING |
|-----|-----------|------------------------|--------------------|
| 1 | 95 - 100 | Full Compliance | Green |
| 2 | 70 - 94 | Substantial Compliance | Light Green |
| 3 | 50 - 69 | Partial Compliance | Orange |
| 4 | 1 - 49 | Non-Compliance | Red |
| 5 | 0 | Non-Responsive | Black |

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| |
| GENERAL EVALUATION OF THE ASSESSMENT FOR THE YEAR |
| PERFORMANCE ANALYSIS: DRIVERS OF PERFORMANCE |

CHALLENGES AND BARRIERS:

DATE OF ASSESSMENT:

**ASSESSMENT TEAM:
NAME AND SIGNATURE**

1.

2.

3.

4.

5.

MODE OF SUBMISSION: ELECTRONIC, HARD COPY, COURIER/POST, ETC

GLOSSARY OF TERMS

1. ACCOUNTABILITY

Accountability involves the requirement to account for one's obligations, to answer to issues raised with respect to one's actions and their consequences, and to take responsibility for one's obligations.

2. ACTION PLAN

An Action Plan is a detailed sequence of steps that must be taken, or activities that must be performed well, for a strategy to succeed. An action plan is also called action programme. It is a tool in social planning. It is also an organizational strategy to identify necessary steps towards a goal. A written action plan serves as a token for an organization's accountability. An action plan has four major elements:

- i. **Specific tasks:** What will be done and by whom
- ii. **Time Horizon:** When work will be done
- iii. **Resource allocation:** What specific funds are available for specific activities
- iv. **Barriers:** Resistance, risks and a plan to overcome them.

3. CODE OF CONDUCT

The term “Code of Conduct” refers to a written set of guidelines issued by an organization to guide its operations and interactions. The code of conduct enables personnel within the organization and outside stakeholders to conduct their actions and affairs in accordance with established primary values and ethical standards. For instance, the “International Federation of Accountants” defined its code as the “principles, values, standards, or rules of behaviour that guide the decisions, procedures and systems of an organization in a way that contributes to the welfare of its key stakeholders and respects the rights of all constituents affected by its operations”.

A common Code of Conduct protects the organization and informs the employees about the organization's expectations. The code is ideal for even the smallest of companies. It is a document that contains important information on operational and behavioural expectations for employees. The document does not need to be complex or have elaborate policies. It should be simple enough to convey in clear terms what the company expects from each employee.

Codes of Conduct offer an invaluable opportunity for responsible organizations to create a positive public identity for themselves. This can lead to a more supportive political and regulatory environment. It also increases public confidence and trust among important constituencies and stakeholders.

4. COMMUNICATION SYSTEMS

Communication systems in an organization are the various formal and informal processes by which information is transmitted between employers and employees within the organization or between the organization itself and outsiders. Whether written, verbal, nonverbal, visual, or electronic, communication has a significant impact on the way the organization conducts business. Managers need to understand and eliminate the common obstacles that prevent effective communication. Some of the causes of communication problems in organizational settings include:

- i. Differing expectations and perceptions on the part of senders and receivers
- ii. The tendency for individuals to select what to retain when they receive a message from another.
- iii. Distractions, such as ringing telephones, unscheduled meetings and unfinished reports.

5. COMPLIANCE

Generally, compliance entails adherence or conformity with the established standards (relevant laws, regulation, policies, standards, procedures, or contractual obligations) that guide the operations of an organization. In the context of creating an effective organizational ethical culture, ethics compliance programs focus on the following:

- i. Ensure adherence to statutory standards, rules, regulations, codes, laws, procedures, timelines with respect to the implementation of ethics and integrity regimes within the MDAs
- ii. Provide monitoring and risk management mechanisms to improve a culture of ethics and organizational integrity systems
- iii. Provide prevention strategies to mitigate institutional integrity vulnerabilities and ethical breaches
- iv. Institute detection strategies to uncover risks, lapses, breaches and non-compliance (suggestions boxes, whistle blower programs, freedom of information legislation, etc.)
- v. Provide capacity development to empower and enhance ethics capabilities and ethical self-efficacy

- vi. Provide ethics advisory services to educate and advise on ethical decision making, to improve ethical judgment capabilities
- vii. Provide tools on how to resolve ethical dilemmas

6. CONFIDENTIALITY

Confidentiality limits access to or places restrictions on certain types of information. It ensures that information is accessible only to those authorized to have it. Confidentiality is at the core of whistle blowing. It requires that the information and identity of the whistle blower be kept secret to avoid victimization and recrimination. Organizations must have confidential channels for reporting non-compliance with anti-corruption and other protocols so that employees will be encouraged to blow the whistle.

7. CORRUPTION

The understanding of corruption in the ethics and compliance score card concerns what the ICPC ACT 2000 describes as “bribery, fraud and other related offences”. In addition, in the context of public sector institutions, corruption will be described as the misuse or abuse of entrusted stewardship for purposes or gratifications other than as established for the conduct of that stewardship.

8. CORRUPTION RISK ASSESSMENT

Corruption Risk Assessment is a diagnostic tool that seeks to identify weaknesses within a system that present opportunities for corruption to occur. The instrument differs from many other corruption assessment tools. It focuses on uncovering the potential for corruption, rather than the perception, existence or extent of corruption. At its core, a risk assessment tends to involve some degree of evaluation of the likelihood of corruption occurring and the impact this would have should corruption occur. The purpose of a corruption risk assessment is usually to supplement evidence of actual or perceived corruption in a given context, in order to inform anti-corruption strategies and policies or for advocacy purposes. It can be applied to all systems, including government institutions, donor support programmes, sectoral programmes, as well as individual organizations or units. Most corruption risk assessments take an institutional

approach. That is, they aim to identify weaknesses in the enforcement of rules and regulations in an institution, sector or process.

The sophistication of risk assessments ranges from identification of corruption or institutional weaknesses or gaps indicating risks of further corruption, to an analysis of the impact and estimation of the likelihood of corrupt practices. One of the key benefits of corruption risk assessment is that it gives a better understanding of a corruption situation in a given context.

9. CORRUPTION VULNERABILITY

According to the Systems Study and Review Manual of the Independent Corrupt Practices and Other Related Offences Commission (ICPC), a corruption vulnerability concerns all features of an organization that are weak and easily susceptible to corruption, engender corruption or allow incidences of corruption to occur.

10. DEBARMENT

Debarment refers to officially preventing an entity from having or doing something as a result of violations of or deviance from established standards. It is exclusion from enjoying certain possessions, rights, privileges, or practices and the act of prevention by legal means. For example, individuals, companies, firms and other organizations can be debarred (for example, from contracts) by an organization when convicted of fraud, mismanagement, bribery, poor performance, false statements as well as other causes. In cross-debarment, organizations and agencies agree to mutually exclude others based on debarment by affiliates.

11. ETHICS

Ethics refers to a systematic analysis and reflection on moral principles and values. Ethics also deals with the socially established understandings and meanings concerning core values and norms about good and bad, and right and wrong, in the life of a society or a particular organization. Thus, organizational ethics determines what an institution holds to be the preferred convictions and ways to achieve wellbeing (organizational purpose) through adherence to core values.

12. ETHICS AND COMPLIANCE OFFICERS

Ethics and Compliance Officers are personnel who are knowledgeable about ethical issues, organizational core values as well as operational and service standards. The personnel coordinate, advise, guide and train members of an organization on ethical issues relevant to the organization's culture and operations. The officers also assist other members of the institution to understand and implement, on a daily basis, the core values that form the foundation of the organization's identity and service. The goal is to assist and guide staff on how to work in line with a service ethic, to address ethics dilemmas that impact on professional practice and service excellence, as well as to exercise the public stewardship with integrity, accountability and responsibility. In the Ethics and Compliance profession, some organizations refer to the ethics officer as "Chief Ethics and Compliance Officer", "Chief Ethics Officer" or "Chief Compliance Officer".

13. ETHICAL BEHAVIOUR

The term "ethical behaviour" refers to acting in ways consistent with what a society or organization typically understands to be in conformity with moral values and norms. For instance, a behaviour or conduct will be considered ethical when it demonstrates adherence to and respect for key moral principles such as honesty, fairness, equality, dignity, diversity and individual rights. In the context of institutional operations, ethical behaviour requires organizations to act in ways that stakeholders consider to be fair and honest. This strengthens and improves the efficiency and effectiveness of organizational life, work environments, professionalism and the careers of employees.

14. ETHICAL ISSUE

The term refers to any issue that arises with respect to the pursuit of organizational core values and moral norms.

15. FEEDBACK MECHANISM

A feedback mechanism provides organizations with data from primary stakeholders about the quality and effectiveness of the organization's efforts. An ideal feedback process involves the gathering of information and communicating a response, which forms a "feedback loop". Ways of receiving feedback include monitoring and evaluation, real-time evaluation, accountability frameworks, complaints and response mechanisms, listening exercises, perception studies, social performance management systems, social audits through community score cards or citizen report cards, etc.

Feedback is essential to the working and survival of an organization. Information about an organization helps it to adjust its current and future activities in order to achieve desired results.

16.FRAUD PREVENTION STRATEGY

Fraud prevention strategy refers to a document that describes how ongoing fraud risk management will work in an organization. The document outlines a high level plan on how an institution will go about implementing its fraud prevention policy. The strategy forms the most important part of the fraud prevention plan. It is therefore highly advised that it be practical and not complicated. In order to develop and implement a fraud prevention strategy, an organization needs to consider issues such as the following:

- i. Identification and assessment of vulnerable areas
- ii. Ownership of fraud risk
- iii. Response plan
- iv. Legal frame-work
- v. Anti-fraud culture, etc.

The Fraud Prevention Strategy should focus on the following key-pillars:

- **Prevention:** A primary control which should lower the likelihood of fraud occurring
- **Detection:** Use of whistle-blowing tools to assist with detecting fraud when it occurs
- **Investigation:** To follow after the actual fraud has been committed
- **Resolution:** Focuses on post-investigation activities which can include disciplinary actions, civil recovery, awareness and communication, lesson learned, etc.

17.MANAGEMENT

Management can be viewed from two perspectives. First, it is the organization and coordination of the activities of a business or an organization in order to achieve defined objectives, while using available resources efficiently and effectively. It consists of interlocking functions of creating corporate policy and organizing, planning, controlling and directing an organization's activities and resources in order to achieve the objectives of that policy.

Second, management refers to the collective body of those who manage or direct the affairs of an organization. In this context, management refers to the directors and supervisors who have power and responsibility to make decisions and oversee activities in an organization.

18.MISSION

Mission refers to a declaration of an organization's core purpose and focus that normally remain unchanged overtime. Mission Statements communicate a sense of intended direction to the entire organization. A "mission" defines the present state or purpose of an organization. It answers three questions about why an organization exists.

- What it does
- For whom it does its work
- How it does its work

A "mission statement" is usually written succinctly in one or two sentences. All employees of an organization should be able to easily articulate their organization's mission upon request.

A "mission" is different from a "vision". While a mission is something to be accomplished, a vision is something to be realized through that accomplishment.

19.MONITORING AND EVALUATION

Monitoring involves the systematic and routine observation, collection and recording of information concerning projects and programmes. This is done for three main purposes:

- i. To learn from experiences in order to improve practices and activities in the future
- ii. To have internal and external accountability regarding the resources used and the results obtained
- iii. To take informed decisions on the future of the initiative

Monitoring is a periodically recurring task and begins from the planning stage of a project. It allows results, processes and experiences to be documented and used as a basis to steer decision-making and learning processes. It focuses on checking progress against plans. The data acquired through monitoring is used for evaluation.

The term “evaluation” refers to assessing, as systematically and objectively as possible, a completed project or programme or a phase of an on-going or completed project or programme. Evaluation appraises data and information and is used to inform strategic decisions, thus improving a project or programme. Evaluation helps to assess activities in terms of the following:

- i. Relevance
- ii. Effectiveness
- iii. Efficiency
- iv. Impact
- v. Sustainability.

Monitoring and Evaluation (M & E) is a constitutive part of every project or programme design. During an evaluation, information from previous monitoring processes is used to understand the ways in which the project or programme developed and stimulated change. The evaluation process is an analysis or interpretation of the collected data which delves deeper into the relationships between the results of the project or programme, the effects produced by the initiative as well as its overall impact.

20.ORGANIZATIONAL CORE VALUES

Organizational core values refer to the fundamental beliefs of an organization in line with organizational purpose. Core values are the guiding principles that dictate an organization's internal conduct as well as its relationship with the external body. Core values can help people within the organization to know what is right from what is wrong. Organizations can also determine if they are on the right path towards fulfilling their goals. Organizational core values are usually expressed in the organization's mission statement. Examples include the following:

- A commitment to transparency and excellence
- A commitment to doing well for the whole

The advantages of establishing strong organizational core values include:

- i. The ability to build good decision-making processes.
- ii. Clarify better the organization's identity.
- iii. Educate clients and potential customers about what the organization is about.

21.ORGANIZATIONAL CULTURE

Culture can be broadly defined as the pattern of beliefs, values, arts, customs, behaviours and habits that characterize and constitute a people's way of life. In the context of organizations (such as schools, non-profit organizations, government agencies, business entities, etc), organizational culture is understood to be a set of shared assumptions about a total way of life that guides the organization and what happens within it. Organizational culture defines appropriate ways of doing things, including collective and specific behaviours, organizational expectations, experiences, philosophy and values. These hold the organization together and are expressed as its self-image, in its inner workings, and in interactions with the outside world. Organizational culture affects the way people, groups and stakeholders interact with each other.

22. ORGANIZATIONAL OBJECTIVES

Organizational objectives refer to the overall goal, purpose and mission of an organization that management establishes and communicates with respect to its operations. The objectives are specific measurable results that an organization aims to achieve within a time frame and with available resources. Objectives are basic tools that underlie all planning and strategic activities of the organization and generally lay out short and long term goals, how much of what will be accomplished and by what timeframe.

Setting organizational objectives plays a large part in developing organizational policies and determining the allocation of organizational resources. The successful achievement of objectives helps an organization to accomplish its overall strategic goals.

23. PERFORMANCE INDICATORS

Performance indicators refer to the means by which an objective can be judged to have been achieved, or not achieved. An indicator entails a type of performance measurement which enables an organization to evaluate its success with respect to a particular activity. Further, an indicator is a measurable value that demonstrates how effectively an organization is achieving key business objectives. Organizations use performance indicators to evaluate their success at reaching targets. Indicators are therefore tied to goals and objectives and serve simply as “yardsticks” for measuring the degree of success in goal achievement. Performance indicators are quantitative tools and are usually expressed as rates, ratios or percentages. Usually, performance indicators should be formulated to be “Specific”, “Measurable”, “Achievable”, “Relevant” and “Time bound” (SMART).

24. PERFORMANCE REVIEW

Performance review refers to the systematic and periodic process that assesses an employee’s job performance and productivity in reference to certain pre-established criteria and organizational objectives. Performance review can also be referred to as performance appraisal, performance evaluation, career development discussion, or employee appraisal. A central reason for the utilization of performance reviews is to improve individual employee and organizational performance. Other benefits include reinforcing desired performance expectations, with the goal to increasing organizational effectiveness.

25.PRINCIPAL OFFICERS

Principal Officers are management level employees of an organization entrusted with the discretion in the exercise of some portion of organizational powers such as making major decisions. A Principal Officer may also be called an Executive Officer. He/she is generally responsible for running a unit in an organization. The roles of the Principal Officers vary from one organization to the next but it generally involves leading the organization.

26. PROCUREMENT PLAN

A “Procurement Plan” includes long-range plans for ensuring timely supply of goods or services critical to an organization’s ability to meet its core objectives. A procurement plan defines the products and services that an entity will obtain from external suppliers.

27. SCORE CARD

This is a structured summary of the cumulative values of a tool that measures set variables and indicators, then scores, tabulates and ranks data items and their attributes along a range of values. The score card is used to evaluate the state of an entity or undertaking and to inform further action with respect to the entity under question.

28. STAKEHOLDERS

Stakeholders are persons, groups or organizations that have interest or concern in an organization or project. A stakeholder is anybody who can affect or is affected by an organization’s strategy or project, actions and accomplishments. They can be internal or external and at senior or junior levels. The primary stakeholders in a typical organization are its investors, employees, customers and suppliers, a community, government or trade associations. Stakeholders are crucial to the success of any project. When neglected they can negatively affect an organization. However, when managed, they can actively promote the organization, an enterprise or project.

29.STRATEGIC PLAN

A strategic plan is a broadly defined plan aimed at creating a desired future. It is an internal document that does the following:

- Outlines an organization’s overall direction

- Examines an organization's current status in terms of its strengths, weaknesses opportunities and threats
- Sets long term objectives
- Formulates short term strategy to realize objectives
- Helps an organization to determine where to spend financial, time and human resources.

30.VISION

The term “vision” refers to the optimal desired future state - the mental picture - of what an organization wants to achieve in the mid-term or long term. It is intended to serve as a clear guide for choosing current and future courses of action. Thus, it provides guidance and inspiration with respect to what an organization focuses on achieving in, for example, five, ten or more years. A vision statement is written succinctly in an inspirational manner and in a way that makes it easy for all employees to repeat easily at any given time. Employees understand that their work every day ultimately contributes towards accomplishing this vision over the long term. While the vision statement is simply a description of ‘what’ the organization intends to become, the mission statement is a description of “how” the organization intends to turn the future into a reality.

31.WHISTLE BLOWING MECHANISM

This mechanism is a communication vehicle that provides employees with a means to report known or suspected illegal, unethical or generally unacceptable practices in the workplace.

A whistle blower is a person who exposes misconduct, alleged dishonest or illegal activity that they know to be occurring in an organization. Alleged misconduct ranges from violation of rules and regulation, fraud and corruption. The term “whistle blower” comes from the whistle a referee uses to indicate an illegal or foul play. It is generally said that the United States civil rights activist Ralph Nader coined the phrase in the early 1970s to avoid the negative connotations found in other words such as ‘informers’ and ‘snitches’.

Whistle blowing mechanisms should be designed to allow employees to report issues of misconduct with limited risk to their own career and financial well-being. For an effective whistle blowing mechanism, the following key components are critical:

- i. A committed tone from top management
- ii. An effective whistle blowing policy and functional robust reporting channels and mechanisms, whistle blower protections, among others.
- iii. Effective monitoring and evaluation systems.



DEVELOPED 2015
REVISED 2018, 2020 & 2021