
ORGANISATIONAL RISK AND INTEGRITY ASSESSMENT (ORIA)

Contents

PART A: ORGANISATIONAL INFORMATION	2
OBLIGATORY ATTACHMENTS.....	2
OPTIONAL ATTACHMENTS	2
1. GENERAL	3
2. ORGANISATIONAL MOTIVATION.....	4
3. ORGANISATIONAL CAPACITY.....	6
4. ORGANISATIONAL ENVIRONMENT	25
PART B: ASSESSMENT.....	27
1. GENERAL	27
2. ORGANISATIONAL MOTIVATION.....	28
3. ORGANISATIONAL CAPACITY.....	29
4. ORGANISATIONAL ENVIRONMENT	35
PART C: CONCLUSION AND SIGNATURE.....	36
1. CONCLUSION.....	36
2. SIGNATURE.....	36

Important

If the organisation itself will be invited to fill in this form, only part A can be provided.
If an external assessor will be hired, parts A and B can be provided. By placing your signature in question you declare that you have carried out the work specified and take responsibility for such work performed by others on their behalf.

The organisation appraised fulfils the relevant criteria with regard to organisational information, appendices and assessment. The information provided by the organisation is the base of part B and C. Part B and C contains the assessment of an organisation's ability and capability.

PART A: ORGANISATIONAL INFORMATION

Important

Please note that for some questions included you are obliged to provide supporting documentation. A list with the required documents can be found on this page. Additional

Please provide requested and additional documentation in support of the answers in part A. A link to the relevant documents on your website can suffice for this purpose. If these documents are not available online, the original documents must be appended. *(Please note that online documents, used for this assessment, should be downloaded and archived according regular procedures. Please, also supply the record numbers on the appendices and check the relevant boxes if appendices are provided and enclosed with this form.)*

OBLIGATORY ATTACHMENTS

The following documents should be included with this ORIA. Please check the boxes of appendices that have been enclosed with this form.

- Question 1.2.2: Articles of association (*statuten*) and deeds of incorporation (*oprichtingsakten*)
- Question 2.1: Policy and/or strategy documents
- Question 2.2: Track record cases
- Question 3.1.1: Organisational chart
- Question 3.2.2: Relevant financial information
- Question 3.3.1: Human resource policy
- Question 3.4.1: Risk management (policies)
- Question 3.4.2: Code of Conduct
- Question 3.4.2: Policy document regarding confidential counsellors
- Question 3.4.2: Policy document regarding whistle blowers
- Question 3.7.6: Annual reports (including financial reports) of the last 3 years
- Question 3.7.6: Auditor's reports and management letters of the last 3 years
- Question B1: Report of a (field)visit to the organisation by the ministry.

OPTIONAL ATTACHMENTS

Documents can be included in support of the answers in part A, additional evidence from interviews or third party references can also be included.

Suggestions:

- Question 3.5.2: Risk assessment of implementing organisations
- Question 3.6.2: Accreditations and previous assessments made by the Dutch ministry of Foreign Affairs and other donors.

1. GENERAL

1.1. CONTACT DETAILS

- 1.1.1. Organisation:
- 1.1.2. Full address:
- 1.1.3. Email:
- 1.1.4. Website:
- 1.1.5. Director:
- 1.1.6. Contact person:
- 1.1.7. Position of contact person:

1.2. LEGAL FRAMEWORK

- 1.2.1. Legal entity of the organisation:
- 1.2.2. Please provide copies of the articles of association (*statuten*) and deeds of incorporation (*oprichtingsakten*) of the organisation as appendices.
- 1.2.3. How and where registered:
- 1.2.4. Indicate the type of organisation:
 - Association/foundation
 - Government body (if in a partnering country: take into account the risk-analysis made as part of the Multi Annual Strategic Plan)
 - Network/other
 - NGO/foundation
 - UN or World Bank (take into account the possible existence of a scorecard)
 - Private sector
- 1.2.5. Is the organisation part of or sponsored by a parent, subsidiary or sister organisation(s)?
 - Yes
 - No

2. ORGANISATIONAL MOTIVATION

2.1. VISION, MISSION AND STRATEGY

Please provide policy and/or strategy documents as an appendix.

2.1.1 State the organisation's vision and mission and describe the organisation's strategy for the medium and long term:

2.1.2 Does the organisation apply (evidence based) Theory of Change in her activities?

Yes

No

2.2. TRACK RECORD

Add a track record demonstrating the experience of the organisation in reaching their goals and desired impact, especially in for the Ministry of Foreign Affairs relevant areas.

This should be done in the form of 3 to 5 cases, demonstrating the organisation's:

- expertise and effectiveness;
- evaluation and learning capacity;
- transparency, accountability and public support;
- knowledge of, and added value for, the country context(s);
- inclusive approach;
- sustainability.

Please provide the cases as appendices.

3. ORGANISATIONAL CAPACITY

3.1. STRUCTURE & GOVERNANCE

3.1.1. Organisational structure

Please provide a chart of the organisational and hierarchic structure, including any relation with field offices.

3.1.2. (Executive) Board

Describe the Board composition and how it bears collective responsibility for financial

affairs/financial management.

Does the organisation have a Supervisory Board or similar governing body?

Yes

No (*Please indicate how the supervision of the Executive Board is arranged and include the questions asked at 3.1.3.*)

Describe the process of Supervisory Board approval and stakeholders engagement on (draft) annual plans, annual reports, investment plans etc. provided by the Board.

3.1.3. Supervisory Board

Describe how the members of the Supervisory Board are recruited and remunerated.

Describe how the Supervisory Board bears joint responsibility for results, financial matters and risk assessment. In this description, pay special attention to the monitoring activities by the Supervisory Board on the following:

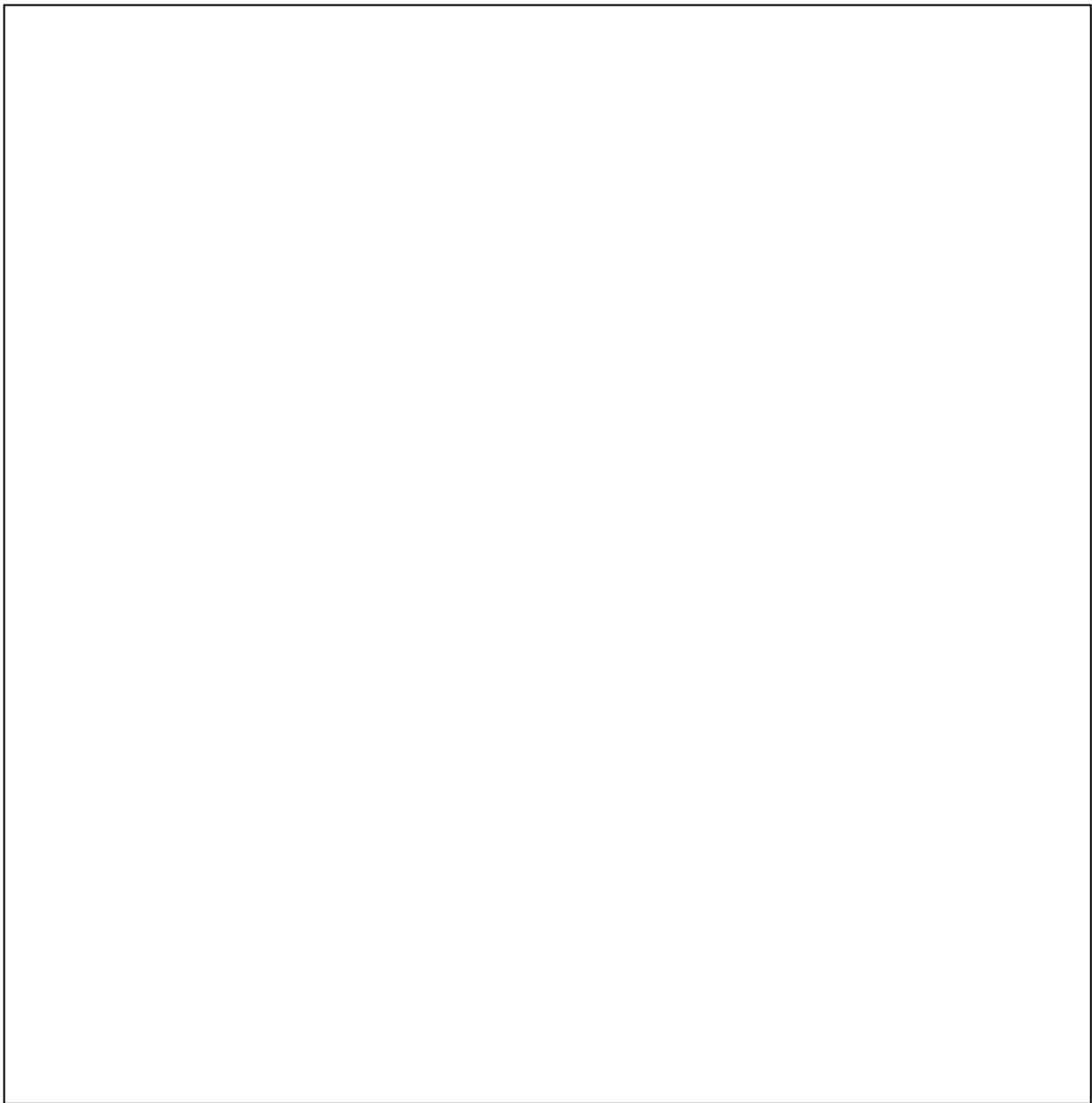
- Results and Key Performance Indicators;
- Short and long term risks;
- Annual plans, multi annual strategic plans, annual reports;
- The way in which the Executive Board performs her activities;
- (Financial) limits at which approval by the Supervisory Board is obligatory;
- The appointing of the external auditor.

3.1.4. Monitoring and evaluation

Describe the following on monitoring and evaluation (also mention how the Board remains involved):

- the internal procedure on monitoring activities;
- how and with which frequency results and performances are assessed;
- how and with which frequency results on activities are evaluated;
- how results of forementioned assessments are used in optimizing quality management;
- how contribution to good and accountable performance of the organisation is maintained.

(Please, specify the main features/characteristics of the organisation's management information system in relation to the achievement of the organisational goals).



3.2. FINANCIAL RESOURCES

3.2.1. Financial/Controlling

Is there a specific independent position and person appointed for financial affairs in the Executive Board and at management level (Mostly the CFO)?

Yes No

Does the organisation have a separate and independent financial department, who is actively involved in decision making regarding strategy and implementation?

Yes No

Does the concern controller/ financial department actively advise and check on non-financial subjects, like: integrity of information, value for money etc.?

Yes No

3.2.2. Financial information

Provide and elaborate on the following financial information and provide supporting documentation as an appendix:

- equity and reserves;
- net income (restricted/unrestricted);
- financial ratios (liquidity/solvency);
- share of income received from the Dutch Ministry of Foreign Affairs / total income;
- main sources of income during the last 3–5 years;
- cash accounting / accruals accounting.

3.3. HUMAN RESOURCES

3.3.1. Human resource policy

Does the organisation's human resource policy reflect the common principles on Human Rights and Employment as stated in chapter 4 and 5 of the [OECD Guidelines for Multinational Enterprises](#)? *(Please provide supporting documentation as an appendix.)*

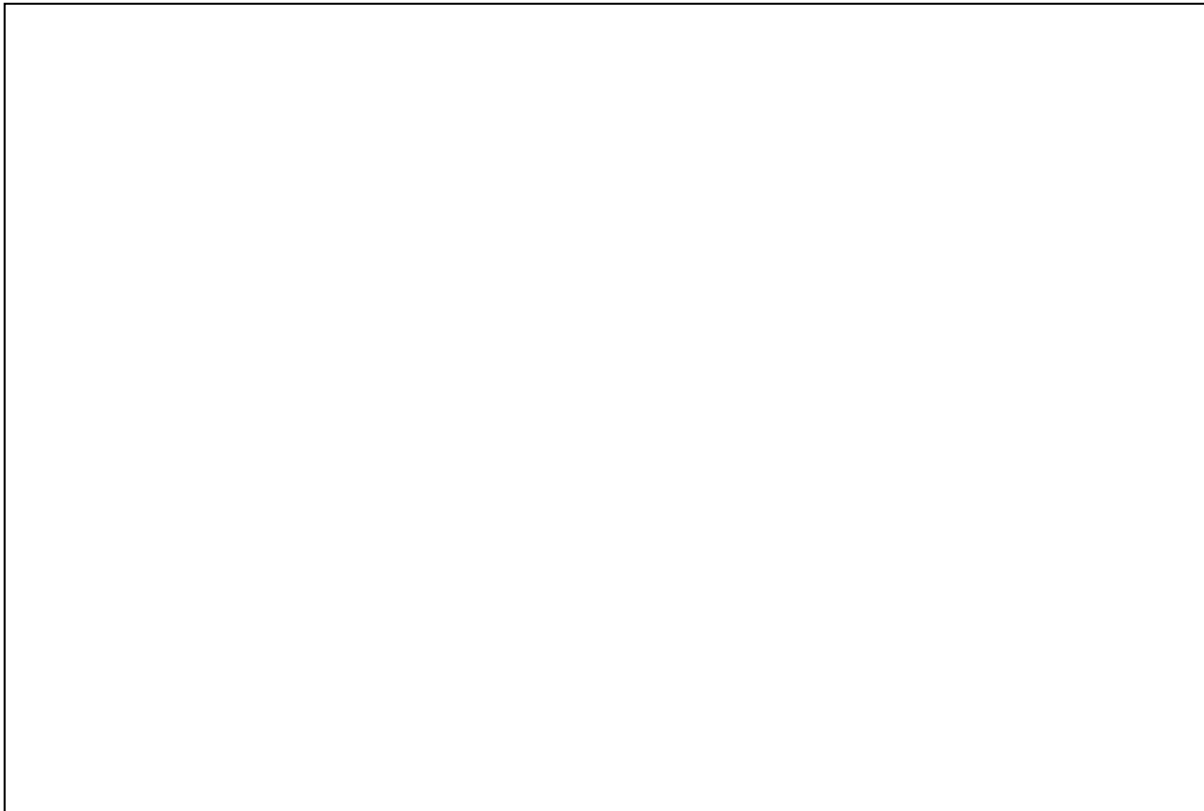
Yes

No

Describe how good employer practice is preserved and maintained in the organisation.

3.3.2. Staff composition

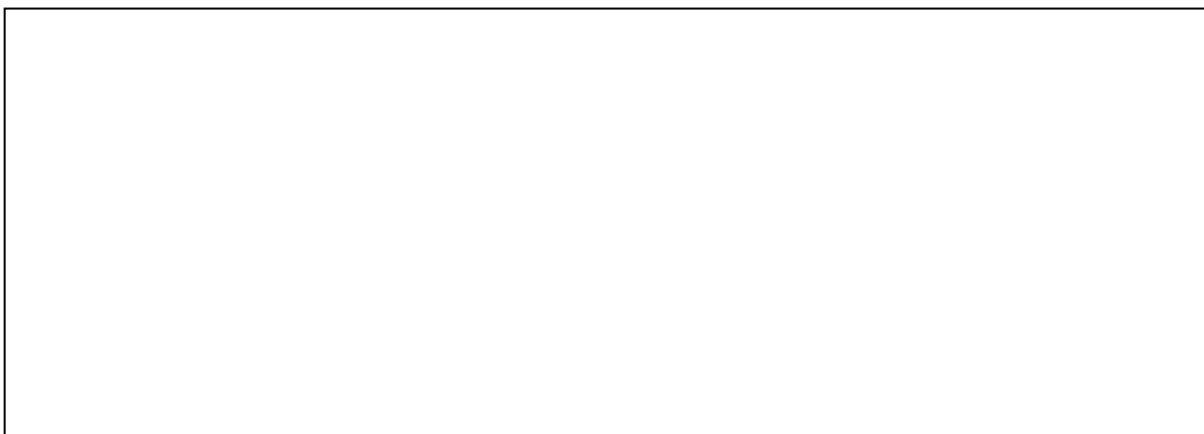
Describe the staff composition (quantity and qualifications) and its performance in key functions



of the organisation, both in the present situation and in relation to its future activities.

3.3.3. Policy regarding staff remuneration

Describe how the skills, experience level and market standards related to a position are the base of the remuneration off the organisation. *(Please provide supporting documentation as an*



appendix.)

For Netherlands based organisations: Is the remuneration of individual management and Executive and Supervisory Board members within the limits of the WNT (Wet Normering Topinkomens).

Yes

No

For organisations based in other countries than the Netherlands: Describe how the remuneration of individual management and Board members is within comparable levels, taking into account customary remuneration levels in that specific country. *(Please provide supporting documentation*

as an appendix.)

3.4. MANAGEMENT

3.4.1. Risk Management

(Please provide supporting documentation as an appendix.)

Does the organisation have a Risk Management system in place in which at least:

- Risks are identified and categorized by likelihood and impact;
- An adequate risk response is formulated by the Executive Board and Supervisory Board;
- Risks are regularly assessed and discussed by the Executive Board and Supervisory Board.

Yes

No

If the previous question is answered with 'no': How does the organisation control the impact of uncertainties and incidents that might negatively affect the continuity of its activities.

Does the organisation have the relevant (legal/financial/operational etc.) expertise and support?

Yes No

Does the organisation comply with relevant laws and regulations in such a way that misuse and unlawful use of laws and regulations is prevented and good governance is adhered?

Yes No

Describe the organisations' anti-corruption/anti-fraud policy and reporting, include at least the following aspects:

- a zero-tolerance policy;
- active measures to prevent fraud and combat corruption;
- existence of a complaints office;
- sanctions towards employees and other relevant parties including full loss recovery;

- any past contact or involvement with fraud and corruption cases and their resolution.

3.4.2. Integrity management

Does the organisation have a code of conduct? *Please provide supporting documentation as appendix.*

Yes

No

Does the code of conduct define inappropriate behavior and set out what procedures are to be followed in the case of such behavior?

Yes No

Does the code of conduct clearly describe proportionate sanctions for inappropriate behavior?

Yes No

Which procedure does the organisation have in case there is an allegation of inappropriate behaviour?

Does the organisation register incidents of inappropriate behavior adequately and report on externally the way it deals with it? *(for instance, in its annual report or a separate social annual report.)*

Yes No

Was the code of conduct breached in the last two years?

Yes No

If yes, how did management respond to the incident(s)?

Does the organisation have one or more confidential counselors? *Please provide supporting documentation as an appendix.*

Yes No

Please specify the role this confidential counselor fulfils in the organisation.

Does the organisation have regulations protecting whistleblowers or another, comparable, notification procedure? *Please provide supporting documentation as an appendix.*

Yes

No

3.5. LINKS WITH OTHER ORGANISATIONS

3.5.1. Does the organisation substantially make use of other implementing organisations (for example subcontractors)? *If yes, answer question 3.5.2.*

Yes

No

3.5.2. If the organisation substantially makes use of other implementing organisations: describe the organisation's policy on how the selection of such organisations is made.

Take into account at least the following aspects:

- Assessment of the financial management of the implementing organisation;
- Risk assessment, including the fraud- and corruption risks at the level of field offices and implementing organisation. Provide supporting documentation as an appendix;
- Progress monitoring of project implementation;
- Sanction policy in case of non-compliance;
- Audit requirements of the implementing organisation;
- Describe the organisation's prepayment system and include information on which basis payments are being made and accounted for in relation to the counterpart's liquidity

requirements.

3.6. MONITORING AND EVALUATION

3.6.1. Describe to which extent the organisation reports in conformity with IATI ([International Aid Transparency Initiative](#))–standards. Take into account the following aspects:

- Does the organisation report on all (aid–related) activities?
- Does the organisation also report on the activity results?
- What is the frequency of uploading new data of the organisation?
- How are IATI–data collected and processed before publication? Are they directly derived from (reliable) databases and what kind of procedures are in place to guarantee the publication of actual and reliable data?
- Can the organisation comply with the requirements of the Ministry ([open data and development cooperation](#))?

3.6.2. Accreditations and previous assessments

Does the organisation have any relevant accreditations?

- Yes No

Has the organisation been assessed by other parties?

- Yes No

(If yes, please provide these accreditations and assessments as appendices.)

3.7. FINANCIAL AND ADMINISTRATIVE MANAGEMENT

3.7.1. Budgeting process

Describe the budgeting process and the involvement of management in the decision-making process. Take the following aspects into account:

- Formalization of financial planning and budgeting;
- Advance planning and budgeting (at least three years) and in line with the multi-annual strategic plan;
- Balanced and transparent decision-making processes.

3.7.2. Financial (project) management

Describe the key aspects and principles of the financial (project) administration. Take the following aspects into account:

- Does the administration contain such detailed information that it is sound and verifiable?
- Are projects uniquely identifiable and administrated?
- What kind of cost calculation system is in place (for instance: direct/indirect costs; calculation of overhead costs (% and basis), calculation of rates)?

- What are the main underlying assumptions and estimates used for budgets, projects and the annual statement of accounts?

3.7.3. Procurement policy

Describe the procurement policy of the organisation.

3.7.4. Financial instruments

Does the organisation make use of derivatives or other financial instruments?

Yes

No

If yes, describe the policy on the nature and purpose of those financial instruments. Link the use of these instrument to the organisations activities. *(for example: are derivatives only used to limit financial risks or also used for other purposes? Is the policy connected to the risk analysis of the organisation and actual financial positions? Etc.)*

3.7.5. Reporting process

Describe the reporting process on:

- how the organisation provides an annual report, including a financial report and informing stakeholders on results achieved and the strategic look ahead;
- how the annual report contains the following aspects:
 - 'in control statement' of the Executive Board;
 - section compliance with legal regulations, financial management and abuse/misuse prevention policy;
 - multi annual overview of results achieved, where necessary;
 - statement of the Supervisory Board.

3.7.6. Annual report and auditor's report

Is the annual report audited by an external and independent auditor?

Yes

No

(If yes, please provide both annual reports (including financial reports) and the auditors reports of the last 3 years as an appendix.)

Is the annual report including the auditor's report published on the internet?

Yes

No

4. ORGANISATIONAL ENVIRONMENT

4.1. EXTERNAL FACTORS AND RELATIONS

4.1.1. External factors

Give an external analyses of factors that might negatively impact results and operations of activities (for example PESTEL-related factors: Political, Economic, Social, Technological,

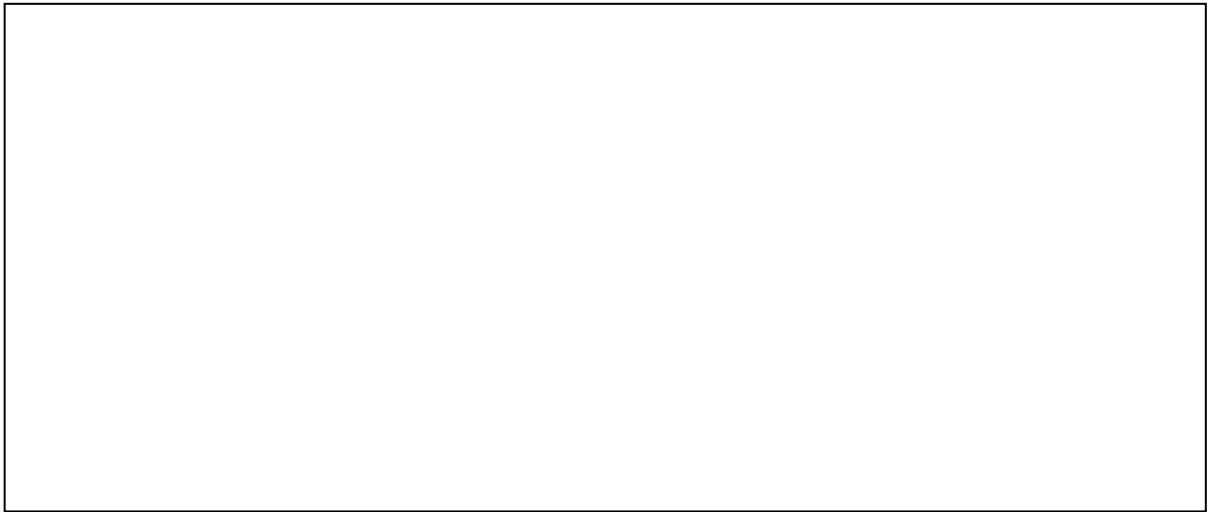
Environmental and Legal) ?

4.1.2. Stakeholder analysis

Provide an up to date stakeholder analysis, including:

- A description of the organisation's local counterparts (partner organisations) and the nature of the cooperation;

- A description of relevant relations and forms of cooperation with other organisations/actors in the sector (national and international).



PART B: ASSESSMENT

Please limit your answers to factual observations and then give your overall assessment, noting any points you think need attention for effective risk management of the activity under normal circumstances. Clearly describe the identified risks that, according to your judgement, are insufficiently recognized and/or mitigated by the organisation and elaborate on the expected effect on results and operations. Give a clear conclusion at every question whether the identified risks are acceptable or not and why.

You should also indicate if there are any aspects of this assessment that you are unable to perform properly on the basis of the information available in part A.

1. GENERAL

A visit to the organisation is always recommended.

Has the organisation been visited by a budget holder or other (local) employee?

Yes

No

If yes, provide a short report of this visit in the appendices.

2. ORGANISATIONAL MOTIVATION

2.1. VISION, MISSION AND STRATEGY

Is the organisation's vision and mission statement clearly specified and relevant in relation to its activities and the Ministry's policy?

Yes

No

Is the strategic operationalisation of the mission for the medium and long term adequate?

Yes

No

Assess the risks on your previous answer concerning the organisation's vision, mission and strategy. Take into account at least the following aspects in your assessment:

- Goals are identifiable with the mission;
- Goals are realistic in relation to the organisation's resources;
- If applied: the Theory of Change is realistic and related to the organisations' mission;
- The evidence used is reliable and verifiable.

2.2. TRACK RECORD

Does the organisation convincingly demonstrate relevant experience and successes in, for the Ministry of Foreign Affairs, relevant area's mentioned in 2.2 of part A?

Assessment of Organisational Motivation

3. ORGANISATIONAL CAPACITY

3.1. STRUCTURE & GOVERNANCE

Is the structure and governance of the organisation acceptable? Take into account at least the following aspects in your assessment:

- The organisational and hierarchic structure of the Executive and the Supervisory board;
- The Supervisory Board is sufficiently independent of the (Executive) Board and there is proof that it is substantially involved in the decision making process on major financial matters;
- The internal monitoring, performance assessment, evaluation and quality management systems contribute to good, accountable performance of the organisation.

Assessment of Structure & Governance

3.2. FINANCIAL RESOURCES

Are the financial resources acceptable for achieving the organisation's objectives? Take into account at least the following aspects in your assessment:

- The remuneration of individual management and executive and supervisory board is in accordance with Dutch regulations (WNT) or – in case of foreign organisations – customary local remuneration levels;

- The specified position and independency of the person appointed for financial affairs;
- The organisation's net income, liquidity and solvency indicate that the organisation is financially sustainable.

Assessment of Financial Resources

3.3. HUMAN RESOURCES

Are the human resources acceptable for achieving the organisation's objectives? Take into account at least the following aspects in your assessment to what extent :

- the human resource policy reflects the common principles and good employer practice is adequately maintained;
- the staff composition is fit for achieving the organisation's objectives;
- the remuneration of individual management and board members is within acceptable levels and the salary for employees is fair.

Assessment of Human resources

3.4. MANAGEMENT

Is the structure of management acceptable for achieving the organisation's objectives? Take into account at least the following aspects in your assessment to what extent:

- the organisation has an adequate and active risk management system in place;
- there is adequate expertise and support to maintain the risk management approach;

- there are adequate safeguards for the follow-up of management actions;
- the organisations’ anti-corruption/anti-fraud policy and reporting are acceptable.

Assessment of Risk Management

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Is the organisation’s policy on ethical standards and procedures for integrity acceptable? Take into account at least the following aspects in your assessment to what extent:

- the organisation’s code of conduct on integrity defines inappropriate behavior and sets out what procedures are to be followed if such behavior presents itself;
- the code of conduct clearly describes proportionate sanctions for inappropriate behavior;
- the organisation has one or more independent confidential counselors;
- the organisation has regulations protecting whistleblowers or another, comparable notification procedure;
- the organisation manages and reports on the way it deals with inappropriate behavior adequately.

Assessment of Integrity Management

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3.5. LINKS WITH OTHER ORGANISATIONS

Are the links with other organisations acceptable for achieving the organisation's objectives?

Take into account at least the following aspects in your assessment to what extent:

- the organisation substantially makes use of other implementing organisations;
- the organisation is objectively and independently related to the other organisation;
- the policy is acceptable and includes an assessment of the financial management, a risk assessment, monitoring of progress, a sanction policy, audit requirements and an acceptable prepayment system.

Assessment of Links with other organisations

3.6. MONITORING & EVALUATION

Does the monitoring and evaluation effectively support the achievement of the organisation's objectives? Take into account at least the following aspects in your assessment to what extent:

- the management information system supports internal monitoring, performance assessment and evaluation;
- the organisation reports according to IATI standards (applicable to ODA only) at result level;
- the organisation has acceptable accreditations and previous assessment.

Assessment of Monitoring & Evaluation

3.7. FINANCIAL & ADMINISTRATIVE MANAGEMENT

Does the financial and administrative management effectively support the realisation of the organisation's objectives? Take into account at least the following aspects in your assessment to what extent:

- the Board and management is involved adequately;
- the budgeting and planning process is able to deliver budgets and (multi-)annual plans based on realistic and reliable assumptions and estimates;
- the project administration is sound and verifiable and projects are uniquely identifiable;
- the breakdown of overhead costs and the percentages/ rates used are acceptable;
- the procurement policy is transparent, safeguards for fair competition are present and measures to prevent fraud and corruption are adequate;
- the policy regarding the use of derivatives and other financial instruments are aimed at minimizing risks;
- the reporting process is aimed at monitoring and managing the progress of the projects in terms of objectives, results and expenditures;
- the external auditor is independent and if he/she is a member of an IFAC organisation.

Assessment of Financial & Administrative Management

4. ORGANISATIONAL ENVIRONMENT

4.1. EXTERNAL FACTORS & RELATIONS

Assess how external factors and relations with relevant stakeholders might affect, positively or otherwise, the realisation of outputs and contribution to the sustainability of the organisation's activities.

Assessment of External factors & Relations

PART C: CONCLUSION AND SIGNATURE

1. CONCLUSION

State your end conclusion on the assessment made in Part B of this document.

End conclusion

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Based on your conclusion: Is the organisation, in your professional judgement, fully qualified to perform activities befitting BZ standards and conditions?

Yes

No

Would you advise to continue with this organisation?

Yes

No

2. SIGNATURE

Date:

Assessment performed by:

X

Assessment approved by:

X
