



Terms of Reference for the Integrated Partnership Risk and Internal Controls Function

Purpose

1. The Integrated Partnership Risk Management and Internal Controls Function (“the Function”) delivers collectively on analyzing trends and coordinating with management to identify systemic risks that could impact the integrity of the Integrated Partnership, ensuring that risk management practices remain robust and proactive. The Function will also ensure that risk oversight is consistent and aligned across the Centers and the CGIAR System Organization (SO), promoting coordination and collaboration among risk professionals to standardize practices, foster transparency, and share risk information effectively across the Integrated Partnership.
2. The Function encompasses all Centers and the SO within the Integrated Partnership, ensuring alignment with global standards and partnership objectives.
3. The Function ensures that risk management is integrated into the strategic planning and decision-making processes of the Integrated Partnership, aligning risk mitigation efforts with CGIAR’s long-term strategic objectives to enhance operational resilience, financial sustainability, and research impact.

Structure and Composition

4. The Function is composed of:
 - **An Integrated Partnership Risk Management & Internal Controls Executive** hosted by the SO, who leads the Function.
 - **Centers’ and the SO’s Risk and Controls Leads**

Roles & Responsibilities

5. The Function has the following responsibilities:
 - a. **Framework and Policy Development**
 - i. Develop a global risk management framework and policy.
 - ii. Establish methodologies and thresholds to define the Integrated Partnership's risk appetite, creating a structured approach to articulate acceptable risk levels, and

ensuring Center and SO defined risk appetites are aligned.

- iii. Ensure risk and internal control-related policies are aligned with evolving global compliance requirements, industry best practices, and the strategic objectives of the Integrated Partnership.

b. Risk Identification, Mitigation, Monitoring, and Internal Control Oversight

- i. Conduct in-depth analyses of emerging trends and systemic risks that could impact on the integrity, operations, or financial stability of the Integrated Partnership.
- ii. Develop risk assessment tools and coordinate with Center and SO management to identify systematic risks and potential vulnerabilities and opportunities for mitigations.
- iii. Oversee the implementation of internal controls within risk mitigation strategies and ensure their ongoing monitoring.
- iv. Utilize data analytics to assess Center/SO risks to identify potential Integrated Partnership risks and internal controls weaknesses to review with the Global Leadership Team (GLT).

c. Enhancing Risk Visibility and Internal Control Gaps

- i. Strengthen risk oversight by leveraging insights from the Internal Audit Function to address risk coverage gaps, enhance risk monitoring, and align internal controls with strategic priorities.
- ii. Conduct periodic reviews of risk management policies and internal control frameworks to reflect lessons learned, new technologies, and shifts in the operational landscape.
- iii. Develop detailed risk maps and dashboards for the GLT, highlighting key vulnerabilities and mitigation progress.

d. Training and Culture Development

- i. Develop e-learning modules and workshops to ensure global accessibility and consistency in training delivery across all Centers/SO, Board Secretaries, Board members and other key stakeholders.
- ii. Promote risk management principles and a strong internal control culture across the organization.

e. Continuous Improvement in Risk Management

- i. Lead periodic reviews and updates of risk management policies, frameworks, and practices to reflect lessons learned, new technologies, and shifts in the operational landscape.
- ii. Implement feedback mechanisms to refine training content and enhance staff engagement in risk management processes.

f. Comprehensive Reporting

- i. Provide structured, periodic reporting to ensure that risk management and internal control activities, trends, and mitigation actions are effectively communicated while avoiding excessive reporting.
 - Biannual Reports
 - Submitted to the IPB-AFRC -following the CGIAR-IP Risk Review with the GLT - focusing on emerging risks, mitigation updates, and internal control improvements.
 - Shared with Centers' AFRCs and the AOC, summarizing risk exposure trends and strategic risk priorities.
 - Annual Report – A comprehensive report covering the full risk landscape, key risk events, mitigation effectiveness, and forward-looking risk strategies. Submitted to the GLT, IPB-AFRC, Centers' AFRCs, and the AOC for strategic oversight and decision-making.
- ii. Engage with the IPB-AFRC and AOC to discuss the Integrated Partnership's risk appetite, global risk framework, and residual risks outside the appetite.
- iii. Ensure reports are data-driven and actionable, providing clear insights into organizational risk posture and control effectiveness. The Function will ensure that emerging risks impacting the Integrated Partnership's objectives are regularly escalated to the GLT for proactive decision-making.

g. Specialized Risk Analysis Support

- i. Provide expertise in risk analysis for special assignments or projects within the Integrated Partnership, leveraging advanced risk modeling techniques and scenario analysis.
- ii. Support strategic decision-making by assessing the potential risks and benefits of proposed initiatives.

6. Specific responsibilities of each member of the Function are set out in full detail in their respective job descriptions, and are summarized here:

a. Integrated Partnership Risk and Internal Control Executive:

- i. Lead the Function, driving consistency, quality and continuous improvement and when necessary empowered to address gaps by escalating issues.
- ii. Provide consolidated reporting across the entire Integrated Partnership and communicate insights to the IPB-AFRC.
- iii. Lead the development of a common global risk framework, methodology, appetite, strategy, approach, tools, and templates.
- iv. Ensure consistency, quality, and continuous improvement in the Integrated Partnership's risk and internal controls approaches by collaborating with other assurance functions and leveraging existing capabilities at the Centers/SO.
- v. Ensure that the Integrated Partnership Internal Audit Executive is provided with the most appropriate, up-to-date risk assessments to enable risk-based audit planning.

- vi. Address any gaps identified through audit engagements to refine and strengthen risk management strategies.
 - vii. Oversee the integration of internal controls into risk mitigation strategies, ensuring their effectiveness and alignment with compliance requirements.
 - viii. Lead the adoption of best practices and standards while providing training to strengthen the capacity of risk and internal control functions throughout the Integrated Partnership.
 - ix. Provide findings and recommendations to the IPB-AFRC.
 - x. Provide guidance and support for risk mitigation strategies, in support of the GLT's own accountability for their implementation.
 - xi. Serve in an advisory capacity during relevant GLT meetings, presenting concise and insightful summaries of risk identification and assessment and recommending effective mitigation actions to support informed decision-making.
- b. Center/SO Risk and Internal Control Leads:**
- i. Advise their respective Center/SO on risk management and internal control functions, ensuring proper implementation of the approved Risk Management Framework and internal control capabilities.
 - ii. Delivery of risk management and internal controls processes within their respective Center/SO.
 - iii. Share information at the appropriate aggregated level on risk events from their Center/the SO to enable cross-Integrated Partnership reporting.
 - iv. Facilitate the development and revision as needed of CGIAR-wide Risk Management and Internal Control Framework and Policy in collaboration with the Function, ensuring consultative processes that enable the approval of policies and in accordance with the Internal Rules Framework¹.
 - v. Collaborate to identify and analyze trends and systemic risks that may impact the integrity of the Integrated Partnership.
 - vi. Report to their Center's AFRC (or IPB-AFRC for the SO) on risk assessments related to their Center/SO.
 - vii. Identify and propose ways to address gaps in coverage and highlight significant control failures collaborating with the respective Head of Internal Audit for their Center/SO.
 - viii. Support the design and implementation of risk & internal controls training programs for all levels of staff across the Centers/SO.

Governance and Reporting

7. The Integrated Partnership Risk and Internal Control Executive reports:
 - a. Functionally and administratively to the Executive Managing Director (EMD), which is the primary reporting line. The EMD is responsible for selecting and removing the

¹ Once finalized and approved.

TORs – Integrated Partnership Risk Management and Internal Controls Function

Integrated Partnership Risk and Internal Control Executive and conducting their annual performance review, with input from other members of the Function , and the GLT.

- b. Secondary reporting line to the IPB-AFRC, providing access and contributing input to the performance review, as well as participating in the selection and, if applicable, the removal process.
8. The Center and SO Risk & Internal Control leads report:
 - a. Functionally and administratively to the Center Director General (or EMD for the SO) for their employing entity, which is the primary reporting line.
 - b. Secondary reporting line to the Center’s AFRC (IPB-AFRC for the SO), providing access and contributing input to the performance review, as well as participating in the selection and, if applicable, the removal process.

Access to Information and Information Sharing

9. To enable the Function to discharge its responsibilities, the following information shall be shared by its members with other members of the Function:
 - a. Non-confidential information such as risk strategies, methodologies, reports, and training materials, ensuring comprehensive visibility.
 - b. Risk management and internal controls reports, to provide visibility and enable analysis of any trends or systemic risks emerging which may impact the Integrated Partnership, and their root causes.
 - c. Training materials available that could benefit the Integrated Partnership.
10. To maintain transparency while safeguarding confidentiality, Centers/SO leaders shall consult with their AFRC Chair, and may draw on legal advisors where required, to determine what confidential information can be reported on a redacted basis. This ensures that all relevant insights are available for risk analysis and decision-making without compromising sensitive data.
11. A structured approach will be followed for disseminating risk-related insights, ensuring timely and accurate reporting across the Integrated Partnership.
12. All information shared within the Function is to be used solely for the purposes of discharging its responsibilities and shall remain internal to the Function.

Budget and Resources

13. The Function relies on shared resources and contributions from the Centers and the SO.
 - a. **Center and SO Capacities:**
 - o Each Center and the SO is responsible for allocating the necessary capacities and Full-Time Equivalents (FTEs) to support the respective Risk and Internal Control Leads in executing their roles.

- b. **Learning Platforms and Tools:**
 - o The budget for the development, implementation, and maintenance of learning platforms and tools required for the Function must be approved by the IPB and included in the SO's budget.
 - o Contributions from Centers toward these initiatives will be determined based on their identified benefits and alignment with their operational priorities.
 - c. **Collaborative Funding Approach:**
 - o A shared resource model will be considered to optimize capacities in initiatives or specialized projects, to determine proportional contributions, ensuring alignment with the Function's objectives and mutual benefits.
14. This collaborative budget approach ensures the efficient use of resources, alignment with strategic priorities, and shared accountability across the Integrated Partnership.

Meetings of the Function

15. The Function will meet once a month (or more frequently as needed), virtually or in person, as appropriate, to discharge its roles and responsibilities. The Function:
- a. May meet if a majority of its members as a quorum are present, including the Integrated Partnership Risk and Internal Control Executive or their delegate.
 - b. Has authority to convene additional meetings, as circumstances require.
 - c. Will invite domain experts from within or outside of the SO/Centers to support discussions.
 - d. Agendas will be prepared with appropriate briefing materials in advance of a meeting.
 - e. Minutes/Notes of each meeting will be taken and shared within the Function.

Alternates

16. To ensure the participation of all Centers and the SO, and the achievement of objectives, each member should designate a permanent alternate to attend meetings on their behalf. The alternates must be identified in advance, and their names communicated to the Risk Management & Internal Control Executive.

Review and Amendment

17. These terms of reference will be subject to periodic review and update to reflect changing circumstances and requirements over time. Amendments are approved by the IPB-AFRC, having consulted with Center AFRCs and the AOC.