

Integrated Partnership Risk and Oversight Plan

Executive Summary

1. All members of the CGIAR Integrated Partnership – all Centers and the System Organization – recognize that we collectively face joint risks to our brand, reputation and ability to deliver our common mission. Through integration of risk management and oversight, the Integrated Partnership will work jointly to achieve synergies, amplify the assurance capabilities of the network beyond the contributions of component members, and address the systemic risks we face. This Risk & Oversight Plan (“the Plan”) has been defined using the organizing principle that we share a strong commitment to joint and shared responsibility that encompasses broader, mutual responsibilities for the Integrated Partnership.
2. The Combined Assurance model described in the Plan will deliver a clear chain of accountability that benefits Centers, Funders, Partners, the System Organization and other stakeholders alike. Through integrated approaches it enhances risk coverage and assurance, reduces ‘assurance fatigue’, and increases and provides insights to leadership through increased coordination and knowledge sharing.
3. The model ensures that assurance management and oversight requirements are met by the System Organization and the Centers, with SO/Center-specific issues and risks are evaluated, reported against, managed and overseen by their respective leadership, AFRCs and boards. It also ensures that the Integrated Partnership Board and the IPB-AFRC have the aggregated reporting and cross-Partnership assurance required to oversee the Integrated Partnership’s vision, strategic direction, partnership strategy, governance and financial and programmatic performance, and provide a ‘single-lens’ through which the System Council can fulfill its strategic oversight responsibilities.
4. This Plan sets out (in annexes to this introductory document):
 - a. **A detailed narrative** describing the model and its elements, including breakdowns of roles, responsibilities and reporting lines in each assurance area and visualizations of the structure and including **an analysis of budget implications** – from a baseline of 2024’s current arrangements vs anticipated incremental cost to implement the Plan’s proposals.
 - b. **An analytical framework** of the elements of integration in each of the four key assurance areas – including deliverables, milestones, timelines and status. The Global Leadership Team will report on the status of this at each System Council meeting, including any challenges encountered, and planned adjustments as the Plan evolves over time.

5. The Plan does not start from scratch – it leverages and builds on a robust foundation of existing assurance including (but not limited to) internal audit teams already aligned to and regularly assessed against the IIA Standards, annual financial statements prepared in line with IFRS (or GAAP) and audited by Big 4 or mid-tier firms for all legal entities, consistency by using the same external provider for whistleblowing hotlines, and ongoing advancements towards common ethics policies. These are set out in the analytical framework.
6. The Plan sets out how further integration will be achieved through:
 - a. **A clear structure of Internal Audit, Ethics & Business Conduct, and Risk Management Functions - bringing together leads from each Center and the System Organization.** Each is led by a new Executive role, hosted by the System Organization, ensuring that standards, quality control and assurance reporting are aligned for the whole Integrated Partnership.
 - b. **Harmonization of how risks are identified, assessed, and managed** – through adoption of a global risk framework, ensuring consistency and alignment for risk management and internal controls.
 - c. **Coordinated internal audit planning** to minimize gaps and overlaps in assurance coverage. The audit universe and annual audit plan for the Integrated Partnership is developed by the Integrated Partnership Internal Audit Executive supported by the integrated Internal Audit Function which they lead and approved by the IPB through the IPB-AFRC. That Executive also endorses audit plans for the Centers and System Organization to ensure alignment with Partnership risks before approval by each Center’s AFRC.
 - d. **Information sharing** – via the Global Leadership Team, responsible for identifying and managing risks across the Integrated Partnership, through sharing of audit plans and reports in the Internal Audit Function, and via governance mechanisms including the AFRC structure (where the Chair or a member of each also sits on the IPB-AFRC).
 - e. **Appropriate escalation** - The Plan sets out principles for an Escalation Framework for ethics matters that will be developed to ensure matters are appropriately escalated while ensuring confidentiality – including whistleblower and implicated party protection, and due process.
 - f. **‘Single lens’ reporting** – through the assurance Functions for a holistic view of identified risks and how they are managed; on aggregated external audit findings; on findings from cross-Partnership thematic audits or findings of Center/SO level audits which are material to the overall risk to the entire Integrated Partnership; and on aggregate data on EBC cases – in order to identify systemic issues or emerging trends that affect the Partnership.
 - g. **Common policies, processes, procedures, systems, tools and reporting requirements** developed by the Integrated Functions under the guidance of the Executive roles, to facilitate all other aspects of integration and ensure consistency and objectivity.

7. Preliminary budget analysis indicates that implementation of the Plan will represent an increase in assurance function costs from \$8.5 million in 2024 to \$10.3 million in 2025, representing a 20% growth. This additional investment from Center budgets and in the System Organization highlights CGIAR's commitment to strengthening risk oversight and ethical conduct across both System and Center levels. This structure allows for balanced governance, promoting resilience and operational continuity throughout the Integrated Partnership.
8. The Global Leadership Team will continue to identify opportunities and present proposals for integration and coordination across all areas of CGIAR's activities. Investment in other potential areas of research, systems, and operations for further coordination and integration will also positively contribute to improved management of risk and compliance. The ICI Forum will become a standing body of the Global Leadership Team in charge of supporting a continuous integration agenda, through business development and improvement.
9. The Integrated Partnership Board will assess the effectiveness of the overall model as it evolves – to ensure compliance and cohesion across the Integrated Partnership. As the Plan is implemented, an ongoing refinement process will be crucial to adapting and strengthening the integration framework. Insights gained through implementing this Plan will provide valuable lessons, shaping a roadmap for continuous strengthening of integration of risk management and compliance across the CGIAR System. Through the systematic enhancement of these processes, the Integrated Partnership aims not only to improve organizational coherence and operational efficiency but also to reinforce stakeholder trust and confidence in our commitment to rigorous governance and accountability standards.