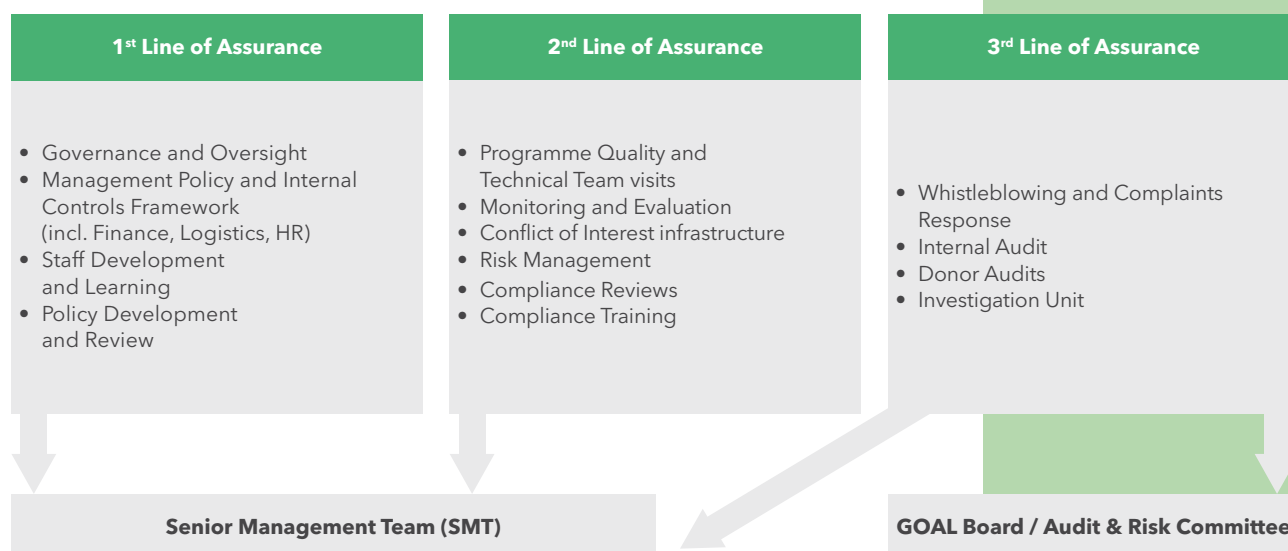


# GOAL's Workplace Integrity Framework

This document sets out the range of policies, procedures and systems that GOAL has established and the resources we've invested that comprise our Workplace Integrity Framework. Authentic workplace integrity - where a strong moral character lies at our core - is by definition a whole and ongoing organisational effort. It is more than our zero tolerance of wrongdoing. It is also more than transparency and accountability: workplace integrity includes compliance with the law and organisational standards, as well as with universal ethical principles, i.e. respect, fairness and honesty and applying these ethical norms in our professional context. It requires that we are both inward and outward focused. GOAL works to ensure that GOAL employees operate in an environment where the ethical choice is the easy choice. Simultaneously, we embrace our responsibility to society, cognisant of who we are in our broader community and how we respect these relationships, ensuring our long-term legacy is one in which we can take genuine pride. After a period of reform and reflection, we are building a culture of shared values and principles that guide what people should and should not do, a purpose-inspired values based agency where ethics and compliance thinking and practice is integrated into everyday operation of the organisation.

GOAL's whole organisational approach to achieving workplace integrity is demonstrated in the diagram below: our first line of action to promote ethical behaviour starts at the top with robust governance and oversight by our Board of Directors, and includes our investment in each member of staff. It also includes rigorous and clear policies, internal controls and management systems which empower and guide all internal stakeholders. Our second line of action is a range of mechanisms designed strengthen the agency's capacity to identify and mitigate risks. Finally, and set out in our third line we have developed systems and targeted resources to ensure that when it occurs, wrongdoing will be made known swiftly and acted upon effectively. This whole organisational effort starts with each employee and includes and is overseen by our senior leadership principally through our Audit and Risk Committee.

## GOAL's 3 Lines of Assurance



## GOAL's Assurance Indicators August 2017

# of Field Staff who have completed their mandatory Conflict of Interest (CoI) declaration

**1,648 (90%)**

# of Staff who have completed the Ethics & Compliance Training

**1,885 (96%)**

# of Communications received through Complaints Response Mechanism (CRM) (Jan - Dec 2016)

**27,000**

# of serious complaints received through CRM (Jan - Dec 2016)

**49 (0.2%)**

# of cases closed by the Complaints Response Group (CRG)

(Oct 2016 - Aug 2017)

**112 (84%)**

Average # of days for CRG to close a case

**43**

# of GOAL Country Programmes with dedicated Compliance personnel

**9/12 (75%)**

# of internal audits completed in 2016

**18**

## Staff development and learning

GOAL understands that ethical organisational behaviour starts with our staff: we work to ensure that all staff are aware of the ethical dilemmas that present themselves in our sector and that they have the skills and capacities to make decisions in line with the organisation's values. All staff members are trained in our Code of Conduct and certify same within thirty days of starting with the organisation and re-certify this Code annually. Acting in accordance with the Code is a central element in our employee performance management system. Further all staff are trained in our Ethics and Compliance policies during their 30-day induction period, and these too are central in performance management reviews. GOAL operates a Dignity at Work Policy and Grievance Procedure which aim to protect staff and volunteers from bullying, harassment and other forms of victimisation or retaliation. To ensure that staff skills and experience inform key organisational decisions GOAL has established a representative Employee Forum to enhance consultation with staff.

## Policy Infrastructure and Review

In September 2016 GOAL established a Policy Working Group (PWG) at its Head Office in Dublin. The PWG was set up to ensure that GOAL remains fully compliant with legal requirements and conforms to best practice. The PWG is chaired by GOAL's Head of Ethics and Compliance and is comprised of representatives from a variety of Head Office Departments. The group annually reviews all GOAL Policies and SOPs. In September 2016, the PWG began revising GOAL's Ethics & Compliance Policies. These policies included the Anti-Bribery & Corruption Policy, the Anti-Fraud Policy, the Conflict of Interest Policy, the Whistleblowing Policy, and the Employee Standards of Integrity. Some of the resulting changes to these policies included;

- A new Code of Conduct 2016 to combine the Standards of Integrity with a Security Code of Conduct;
- A new Anti-Fraud Policy framework that would combine the older Anti-Fraud and Anti-Bribery & Corruption Policies;
- Payments under duress guidance in Anti-Fraud Policy, as per requirements of the UK Anti-Bribery Act;
- Ensuring that all Conflict of Interest declarations go to two managers, providing extra assurance;
- A mandatory Conflict of Interest declaration for all Employees on induction and every 6 months;
- A web-based Conflict of Interest disclosure register with oversight from Legal, Compliance and Board/SMT;
- The establishment of a Complaints Response Director who handles instances of whistleblowing disclosures;
- Appointment of an external party (safecall) to receive complaints.

## Conflict of Interest Infrastructure

GOAL has established a comprehensive Conflict of Interest (Col) architecture which ensures that all staff and Board members make mandatory disclosures biannually and on an ad hoc basis when potential, perceived or actual conflicts present themselves. All members of procurement and recruitment committees are required to declare any existing or null conflicts prior to any recruitment or procurement. This Col system is underpinned by a robust Information Management system which enables us to see in real time the number and nature of disclosures, to respond with appropriate policy measures, and to remedy any gaps in disclosures.

## Managing Risk at GOAL

GOAL is guided by ISO31000 standard for scoring Risk Management. This assesses risk as a combination of the likelihood of a risk occurring with the impact of the risk on a Country Programme or across the organisation, with a score of 1 to 5 applied across each measure. The combined score results in a risk rating level from Green (low) to Red (high). We assess risk on a quarterly basis across ten key dimensions of the organisational business. The process is outlined in the diagram below.

### GOAL Risk Review Process Quarterly Cycle



# Internal Audit

GOAL's Internal Audit function provides an independent, objective assurance and advisory activity within the organisation and is designed to add value and improve its operations. It helps GOAL accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. Internal Audit is a catalyst for refining GOAL's systems by providing insight and recommendations based on analyses and assessments of data and operational processes. With commitment to both integrity and accountability, internal auditing provides value to governing bodies and senior management as an objective source of independent advice.

A risk based internal audit plan is approved by GOAL's Audit & Risk Committee annually. GOAL has a qualified and experienced Internal Audit team tasked with delivering that plan. The team also responds to investigations, and other matters of organisational priority, as they arise throughout the year.

## Strengthening Programme Quality

Technical assistance and oversight of GOAL Programmes is provided through the Programme Quality team. This team is headed by the Head of Programme Quality who also chairs GOAL's weekly Project Review Committee (PRC); an inter-departmental group that examines all concept notes and proposals prior to submission to donors. The Programmes Technical Team consists of experts who travel to individual country programmes on an on-going basis to provide programmatic coherence, technical expertise and spread institutional learning to ensure programmes are of high quality and that integrated approaches still draw-in sectoral knowledge and best practice. The work of the Programmes Technical Team is complemented by support from GOAL's Global Monitoring, Evaluation, Accountability & Learning (MEAL) team. The MEAL team provide accountability for GOAL's programming through monitoring and internal evaluation work.

## Compliance

The Compliance function is responsible for ensuring that donor funded programmes are implemented in compliance with donor and GOAL policies and procedures such as procurement, anti-terrorism & sanctions, and finance. Together the function provides both advisory and assurances services to GOAL staff at HQ and country office level.

On the advisory side the Compliance Department responds to queries on donor regulations throughout the programme life cycle. The Department is responsible for reviewing and interpreting new donor regulations and we also design and develop training materials for workshops and other tools/resources on various donors' rules and regulations. In addition to donor regulations the Department is also involved in internal policy and procedure design and review - making sure that any new policies/procedures meet donor requirements.

The Compliance Department has developed a quarterly compliance reporting system whereby each country conducts randomly selected transaction reviews on compliance issues such as HR, procurement, stock and allocations. The reports bring to light potential compliance issues within a country programme and necessary actions are documented and monitored in a Compliance Action Plan. The report allows us to see where there might be gaps either in knowledge of donor/GOAL processes or resourcing in a country programme and enables timely corrective action.

3. Risks mitigation plan drafted

4. Report, review and analysis at  
Audit and Risk committee

5. Formal Organisation  
Acceptance of Risks,  
Mitigation & Management

## Complaints Response at GOAL

GOAL Global operates complimentary Complaints Response functions at both Field and Head Office level.

In October 2016 GOAL established the Complaints Response Group (CRG) at its Head Office. The CRG is comprised of the Head of Internal Audit and two recently mandated roles, the Head of Investigations and the Complaints Response Director. Collectively they manage the Head Office Complaints, Disclosures and Investigations machinery. GOAL's Whistleblowing Policy and its' Standard Operating Procedures (SOPs) provide timelines and expectations around the response stakeholders may expect of the CRG. All disclosures whether anonymous or not, are treated with the utmost seriousness.

In the field, GOAL Global operates a community-facing Complaints Response Mechanism (CRM) in 11 of its 12 country programmes of operation.<sup>1</sup> The CRM can be accessed by beneficiaries and community members via a multiple number of entry points. While most communications processed through the CRM are enquiries or feedback that are handled in-country; communications classified as serious complaints are forwarded by the country team's Country Director to the CRG at GOAL's Head Office to be processed through the Head Office Complaints Response Procedure.

## Investigations

GOAL established an Investigations Unit in 2016 to:

- Oversee investigation of all allegations or complaints of wrongdoing
- Assist in the assessment process of all complaints coming to the attention of the organisation (Primarily through the Complaints Response Mechanism)
- Develop strategies for the prevention, detection and investigation of wrongdoing
- Provide assurances to donors relating to the protection of their funding
- Liaise with Law enforcement authorities
- Provide guidance/training to GOAL and partner staff

The Investigations Unit is comprised of a Head of Investigations, a Financial investigator, and a Complaints Response Group Administrator. The Unit also utilises auditors attached to the Internal Audit section of GOAL who have successfully completed the Certified Fraud Examiners course through the Association of Certified Fraud Examiners; and GOAL's qualified IT, Audit, and Procurement personnel that are crucial to assist with investigations and the provision of expertise in the development of this area. In excess of 100 investigations (of varying scales in terms of issues arising, complexity, financial risk, etc. have been directed and advised on during the initial 6 months of operation of the Unit.



### GOAL

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<sup>1</sup> Ethiopia, Haiti, Honduras, Iraq, Malawi, Niger, Sierra Leone, Sudan, Syria, Uganda, Zimbabwe