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Training Course on Risk Assessment and Risk Management

Contract No.16002343
Business Environment Support and
Trade Facilitation (BESTF)
UNIDO Project No:EE/MOZ/08/001
Final Report

This report contains 28 pages



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Table of Contents

| | | |
|-------|--|----|
| 1 | Introduction | 4 |
| 1.1 | Project Scope | 4 |
| 2 | Distribution | 5 |
| 3 | Executive Summary | 6 |
| 3.1 | Highlights | 6 |
| 3.2 | Observations | 7 |
| 4 | Background | 8 |
| 5 | Our Training Approach | 9 |
| 6 | Training Course | 10 |
| 6.1 | Program and Course Outline | 10 |
| 6.2 | Training Methodology | 12 |
| 7 | Participants | 17 |
| 7.1 | List of Participants and Professional Category | 17 |
| 8 | Training Evaluation | 19 |
| 8.1 | Relevance of the course contents to the Organization and to the Direct Function | 19 |
| 8.2 | Relevance of the contents selected in alignment to the principal course topic | 19 |
| 8.3 | Meeting the objectives of the course | 20 |
| 8.4 | Course Administration | 20 |
| 8.4.1 | General Evaluation | 20 |
| 8.4.2 | Demonstrated knowledge of the program content and communicated clearly | 20 |
| 8.4.3 | Trainer's involvement with the participants in order to create a learning hands on process | 21 |
| 8.4.4 | Adequate Provision of materials for later use and time management | 21 |
| 8.4.5 | Space, training and logistical aspects of Catering Services | 22 |
| 9 | Organization and Management | 23 |
| 9.1 | KPMG | 23 |
| 9.2 | Counterpart Staff | 24 |
| 10 | Conclusions and Recommendations | 25 |
| 11 | Annexes | 26 |

1 Introduction

KPMG was engaged by UNIDO to provide a Refresher Course on Risk Assessment and Risk Management to the Revenues Authority (*Autoridade Tributária de Moçambique - AT*) which was the leading counterpart in the Trade Facilitation component of this engagement.

All training course provision was done as according to the contract identified by Project number EE/MOZ/08/001. The course was attended by twenty-nine participants from AT.

The training covered the identified priority areas comprising billing and revenue collection, customs, internal control and intelligence; focusing on assisting the Revenues and Customs Authority to achieve its mission and objectives in compliance with its procedures and policies through the determination of the quantitative and qualitative value of risks related to concrete situations and recognized threat and hazards.

1.1 Project Scope

To scope of this project as noted in the contract synopsis is to provide a two day refresher on the 'training the trainer' course on Risk Assessment and Risk Management for twenty-five (25) participants. The participants are to train their colleagues across the provinces.

Our understanding as noted from the terms of reference is that the refresher course was expected to enable the participants to:

- Replicate the training for AT officials within the institution;
- Recap on the specific criteria and requirements for a competent and compliant risk assessment and risk management practitioner. Emphasis to be on Audit, Governance, Money Laundering and Forensic Investigations, Vehicle Trafficking, Drug Smuggling and Counterfeiting;
- Recap on the implementation methodologies and the required standards of risk assessment; and
- Refresh their understanding on the importance of using a systematic methodology for analysing risks, threats and hazards related to illegal practices;

The refresher course was conducted over two working days, from the 13th to 14th of July 2011. A total of 16 hours (8 hours/day * 2 days) was used to run the training.

Some of the key milestones expected from this training included:

- Measuring the participant's knowledge on the contents presented last year (October 2010) on Risk Assessment & Management;
- Reinforcing the objectives of the Risk Assessment and Risk Management in order to enable the participants to successfully run similar trainings within the AT; and
- Overall, improvement in risk management quality within AT as the risk assessment and risk management trainings are replicated across the organisation.

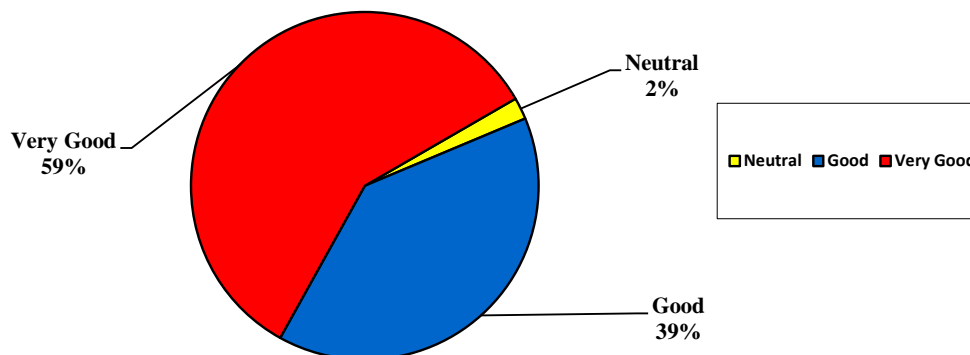
2 Distribution

Our report has resulted from the provision of the refresher and train the trainer course for participants of AT on Risk assessment and Risk Management in Maputo as contracted by UNIDO. Accordingly, this report should not be distributed to any other party without KPMG's written consent. KPMG cannot accept responsibility for any financial loss arising as a consequence of using the information gained in this report for other purposes other than the above stated purpose.

3 Executive Summary

3.1 Highlights

- Training course completed within scheduled time of two days;
- Required number of participants attended the training course with the exception of three (3) participants from the provinces who could not attend, four (4) additional participants were added to the list at the request of AT which resulted in twenty-six (26) participants taking part in the course;
- The cooperation and exchange of information between UNIDO, AT, and the KPMG trainers regarding the preparatory work for the training (background information, participants, venue, training schedule, course contents, etc) was positive including the cooperation and exchange of information during the entire project;
- Provision of course material (hardcopy and softcopy) to all participants;
- Evaluation of the participants for course material understating and participations;
- Evaluation of the course by participants for show of satisfaction;
- Good feedback from participants on course material and relevance of training course;
- The overall results of the training evaluation showed that 59% of the participants rated the training as “Very Good”, 39% as “Good” and 2% preferred to stay “Neutral”, as shown in the pie graphic below.



3.2 Observations

- There is need to provide extensive training across the country within the various provinces;
- There is need to introduce metrics to evaluate trainers throughout the year to ensure provision of training is relevant, adequate and resourced with sufficient information;
- Key performance measures that could have been used include increased productivity, changes to risk management procedures and increased revenue collections.

4 Background

The refresher course was meant to provide an opportunity to participants to revise concepts covered in the 2010 risk assessment and risk management training. The assumption was that the participants had a solid understanding of risk management theories and had hands-on experience in applying these concepts.

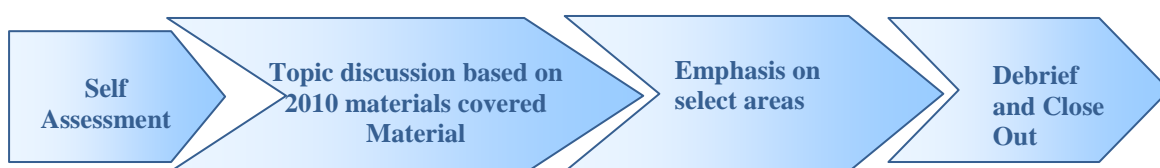
As with all such assignment, KPMG invested time before the training to understand AT as an organization, its strategic focus, current challenges and opportunities for improvement in the area of risk management. From interviews held with the Director of Training, Sra. Maria Uamba and several AT staff in Maputo, we understood that:

- The AT is a key component of the Ministry of Finance. Its main objective is revenue collection for the government through taxes and customs duties from individuals, corporate and traders.
- The organization has benefited a lot from the 2010 UNIDO sponsored trainings. The participants trained in 2010 were believed to be applying concepts learnt in their day-to-day duties. However, no performance measures or instruments had been put in place after the training to enable AT management to objectively assess the impact of the training on the job
- The full impact of the trainings might take two to three years to be realized. The *train the trainers* group is mainly from Maputo and relatively small when compared to the total staff compliment. In 2010, only 13% of the participants were from Beira and Nacala operations.
- Not all participants have adequate training facilities and equipment. For example, many regional offices do not have training equipment such as projectors or ideal training facilities.
- Based on the information gathered prior to the training, we developed a training approach tailored to AT's needs as detailed in the next section.

5 Our Training Approach

Based on the understanding we gained during the background research, we designed a four phased approach as illustrated in the diagram below. This approach enabled the participants to revise topics covered last year as well as acquire more knowledge on areas they felt they required more information or clarification. On the other hand, the trainers were able to bring new perspectives to participants' areas of concern. Drawing on examples from the local market and their knowledge of recommended international practices, the trainers provided practical solutions to the participants' operational challenges. In addition, the trainers' ability to relate the training with the participants' work environment, created an environment for participants to get insights on how to use risk management as a tool for success in their daily duties.

Our approach was divided into 4 phases as described below:



| | Steps - Phase 1 | Steps - Phase 2 | Steps- Phase 3 | Steps - Phase 4 |
|---------------------------------|---|--|--|--|
| A c t i o n s | <ul style="list-style-type: none"> • Introduction of topic • Run the self-assessment quiz; • Review the group responses, providing explanations where necessary; | <ul style="list-style-type: none"> • Discussion of the key issues covered in 2010 training materials; • Asking probing questions to confirm understanding and stimulate group discussions; | <ul style="list-style-type: none"> • For certain topics, extra slides were developed to enable participants to relate the theory to the local market • Key topics such as Corporate Governance drew participants' attention and resulted in in-depth analysis of AT operations | <ul style="list-style-type: none"> • Summary of topic, stressing the key issues noted in Step 2& 3. |

6 Training Course

6.1 Program and Course Outline

The training covered all the relevant content agreed in the contract by both parts (UNIDO and KPMG) such as Audit Risk Management and Governance and Compliance, Money Laundry, Forensic Investigation, Vehicle Traffic, Regional and Treats of Counterfeit Drugs and Regulatory Framework on National Initiatives against Counterfeiting and Piracy.

KPMG develops participant oriented training materials and all materials were provided by KPMG in both paper and electronic form to ensure the participants can replicate and use the materials for further trainings.

The final program and contents were the following:

| Hours | Topics | Trainers |
|---------------------------------|---|---|
| First Day (13 July 2011) | | |
| 07:45 - 08:00 | Registration of the Participants | Ligia Godinho/Cláudia Mutengo |
| 08:00 – 08:30 | Presentation of the Course Program and Course Opening | Miguel Alvim /Jaime Comiche / Domingos Tivane |
| 08:30-08:45 | Training Assessment and Evaluation on the Audit Risk Management | Noémia Bacar/Cláudia Mutengo |
| 08:45 – 09:45 | Risk Management and Audit | Miguel Alvim |
| 09:45 – 10:00 | Break/Café | |
| 10:00 – 10:15 | Training Assessment and Evaluation on Governance and Compliance | Noémia Bacar/Cláudia Mutengo |
| 11:15 – 11:45 | Governance and Compliance | Miguel Alvim |
| 11:45 – 12:00 | Training Assessment and Evaluation on Money Laundry and Forensic Investigation | |
| 12:00 – 13:00 | Money Laundry and Forensic Investigation | Zainadin Dalsuco |
| 13:00 – 14:00 | Break/Lunch | |
| 14:00 – 14:15 | Training Assessment and Evaluation on Due Diligence Strategies and Investigative Fraud Schemes | Noémia Bacar/Cláudia Mutengo |
| 14:15 – 14:45 | Due Diligence Strategies and Investigative Fraud Schemes | Zainadin Dalsuco |
| 14:45 – 15:00 | Training Assessment and Evaluation on Combating Vehicle Trafficking | Noémia Bacar/Cláudia Mutengo |
| 15:00 – 15:15 | Combating Vehicle Trafficking | Zainadin Dalsuco |
| 15:15 - 15:30 | Training Assessment and Evaluation on Economic and Security Implications of Regional Drug Trafficking | Noémia Bacar/Cláudia Mutengo |
| 15:30 – 15:45 | Economic and Security Implications of Regional Drug Trafficking | Zainadin Dalsuco |
| 15:45 -16:00 | Break/Cafe | |
| 16:00 – 16:30 | National and Anti –Counterfeiting Strategies | Zainadin Dalsuco |

| Hours | Topics | Trainers |
|-------------------------------------|--|--|
| Second Day (14 de July 2011) | | |
| 08:00-08:15 | Registration of the Participants | Ligia Godinho/Cláudia Mutengo |
| 08:15 – 08:30 | Training Assessment and Evaluation on Framework Supporting Anti –Counterfeiting and Piracy | Noémia Bacar/Cláudia Mutengo |
| 08:15 – 08:45 | Framework Supporting Anti-Counterfeiting and Piracy | Zainadin Dalsuco |
| 08:45 – 09:00 | Training Assessment and Evaluation on Regional Threats of Counterfeit Drugs | Noémia Bacar/Cláudia Mutengo |
| 09:00-09:30 | Regional Threats of Counterfeit Drugs | Zainadin Dalsuco |
| 09:30 – 09:45 | Break/Cafe | |
| 09:45 – 12:00 | Mini Workshop on Risk Assessment | Noémia Bacar |
| 12:00 – 13:00 | Break/Lunch | |
| 13:00 – 14:00 | Mini Workshop on Risk Assessment Continue | Noémia Bacar |
| 14:15 – 14:30 | Evaluation of the Participants Knowledge on Trainers Training | Noémia Bacar/Cláudia Mutengo |
| 14:30 – 15:00 | Trainers Training | Miguel Alvim/Yilla Aragão (Training Specialist) |
| 15:00 – 15:30 | Course Evaluation | Ligia Godinho/Cláudia Mutengo |
| 15:30 – 15:35 | Issue of Certificates | Catarina Nehemia/ Miguel Alvim |
| 15:35 - 15:40 | Final Remarks by Trainees | Sábico badrú |
| 15:40 – 15:45 | Final Remarks by Trainers | Miguel |
| 15:45 – 15:50 | Final Remarks by Sponsor | Jaime Comiche |
| 15:50 – 16:05 | Closing Speech | Catarina Nehemia |
| 16:05 – 16:10 | Family Photo | All |
| 16:10 – 16:15 | Closing Session | All |

6.2 Training Methodology

As indicated in our training approach, KPMG used a 4 phased approach in this training. One of the key success factors on this training was to use a thought provoking methodology to enable participants to discuss the challenges they face every day, as well as to help each other develop the most appropriate solutions. In order to achieve this, at the beginning of each module, a self assessment evaluation was run. Then the participants developed their own risk register with KPMG trainers acting as facilitators for the risk management workshop.

Self-assessment for each module

KPMG trainers ran a computer-based, self assessment for each module. The participants voted electronically and the results for each answer were shown on the screen. This enabled the participants to assess their understanding of each concept and seek clarification where necessary. In the way, the trainers got an opportunity to explain the wrong answers and justify the correct ones.

Development of a Risk Register For AT

As a practical exercise, KPMG held a Risk Assessment Workshop with the aim to illustrate to the participant the methodology used to identify and evaluate risks faced by an organization. For the AT, participants were required to identify and evaluate the most common risks that AT can face if controls are not in place and if risk is not managed to an acceptable level.

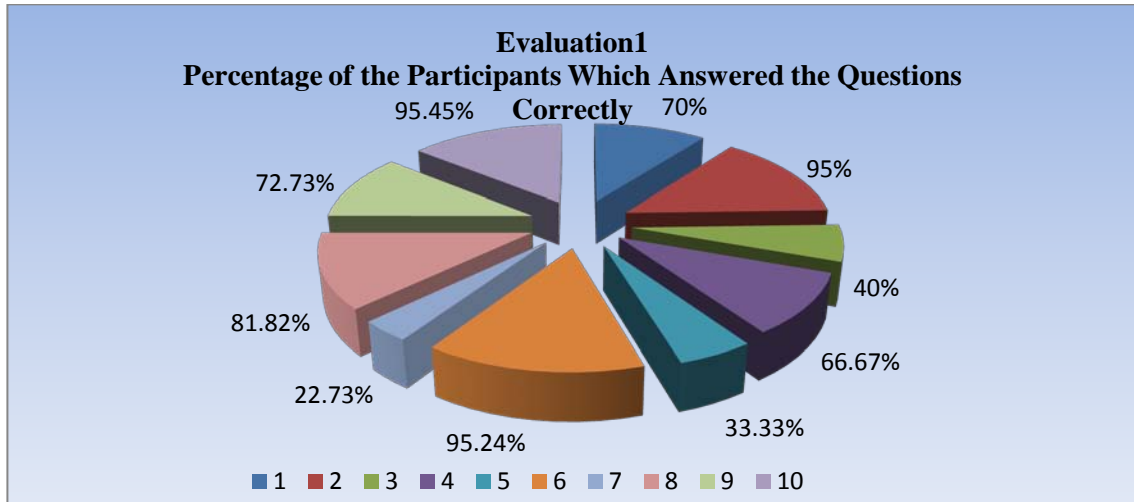
- Corporate Governance in the public Sector;
- Framework of Risk Management and Risk Assessment; and
- National anti counterfeit Strategy.

The training materials and notes were prepared in accordance with the topics being covered on the previous training as well as in line with the material being researched and the instructor experience. Additionally KPMG had provided other didactic material to the participants as shown on appendix III.

In order to test the participant's knowledge and principles given, KPMG conducted at the beginning of each modules, a self assessment evaluation with the objective to evaluate the level of knowhow /technical skills to ensure that the participants understood the concepts and could implement them at the workplace. The assessment was done with the help of a vote machine and each participant was entitled to one vote. The results from the training Assessment and Evaluation showed that the participants had knowledge of the modules presented as shown at the diagram bellow.

Module 1: Risk Management and Audit

The following pie chart illustrates the percentage of the number of people that answered correctly the questions related to risk management and audit. This module had 10 questions and all related to risk management and audit. For more details see annex V.

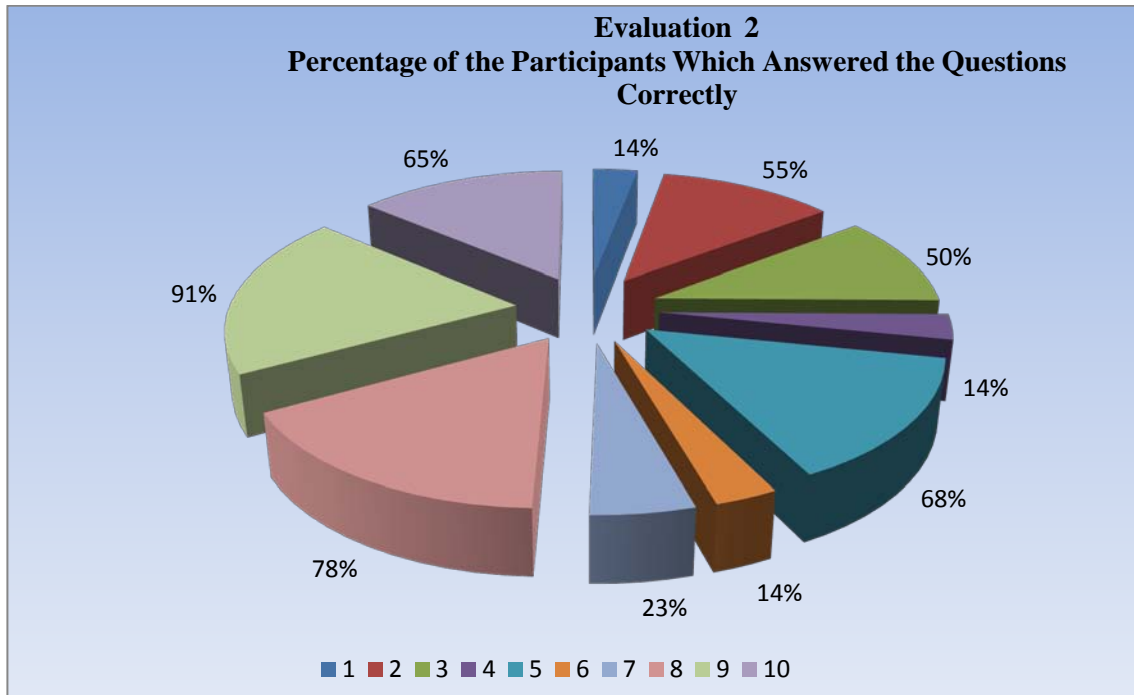


With respect to Risk Management, we realize that the participants lacked full understanding of the methods to qualitatively measure risk, or the tools available to measure risk. As shown below, participants had the greatest difficulty answering questions related to Risk Management models.

| Issues | % of Correct Answers |
|---|----------------------|
| 1. Methods to qualitatively measure the risks | 40% |
| 2. Tools to measure the risks | 33.33% |
| 3. Concepts on models for Risk Management | 22.73% |

Module 2 – Corporate Governance and Compliance

The following pie chart illustrates the percentage of the number of people that answered correctly the questions related to Corporate Governance and Compliance. This module had 10 questions, all related to risk management and audit. For more details see annex V.



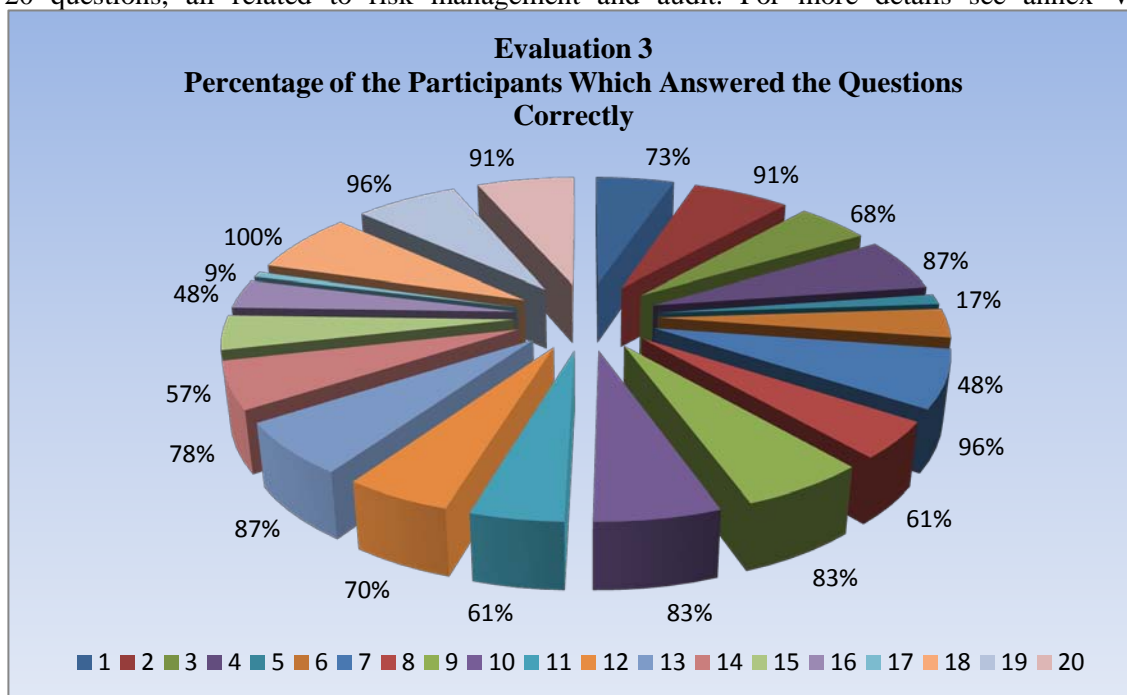
With respect to Corporate Governance, it appears that the participants did not understand what corporate governance was. Most of them could not define Corporate Governance correctly nor did they appear to know, principles related to good corporate governance, internal controls framework (COSO) and codes related to corporate governance.

| Issues | % of Correct Answers |
|--|----------------------|
| 4. Corporate Governance definition | 14% |
| 5. Principles related to good corporate governance | 14% |
| 6. Internal controls framework (COSO) | 14% |
| 7. Codes of Corporate Governance | 23% |

Module 3 –Money Laundry and Forensic Investigation, Due Diligence Strategies and Investigative Fraud Schemes, Combating Vehicle Trafficking, Economic and Security Implications of Regional Drug Trafficking, Regional Drug Trafficking, Framework Supporting Anti –Counterfeiting and Piracy and Threats of Counterfeit Drugs.

The following pie chart illustrates the percentage of the number of people that answered correctly the questions related to Money Laundry and Forensic Investigation. This module had

20 questions, all related to risk management and audit. For more details see annex V.

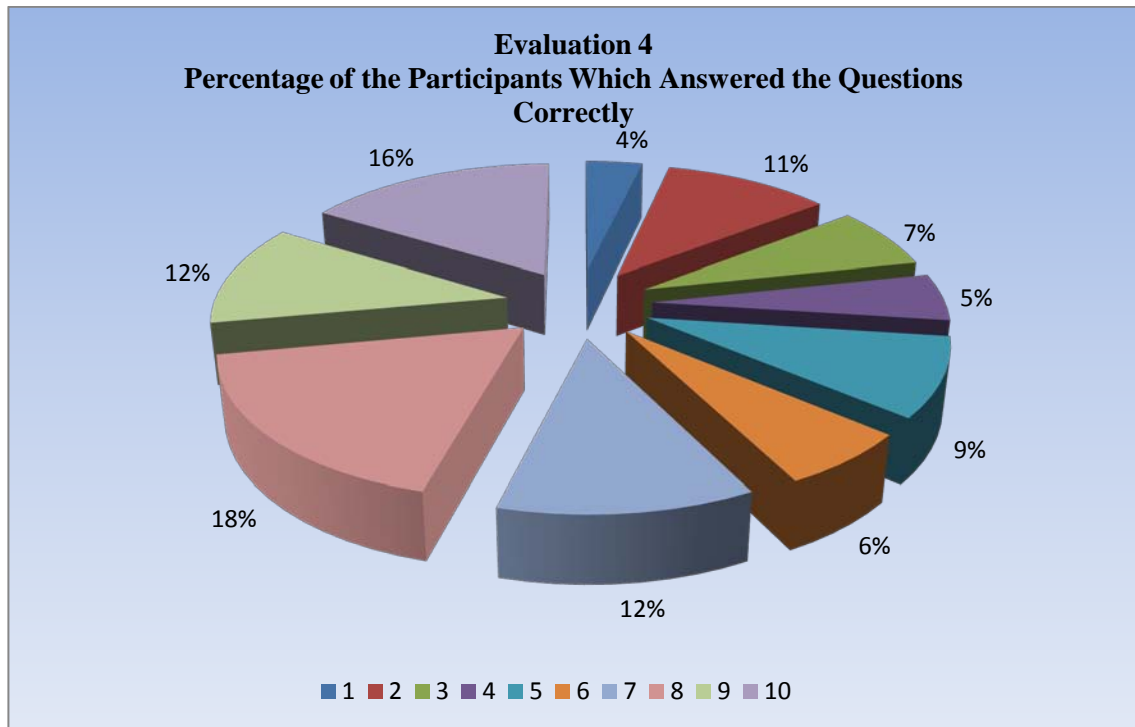


With respect to technical issues (Money Laundry, Forensic Investigation, Due Diligence, etc), we realize that the team have gaps in understanding some core AT operational areas and the participant's key areas of responsibilities. For example, only 17% of the participants answered correctly questions requiring listing of phases of Money Laundry.

| Issues | % of Correct Answers |
|--|----------------------|
| 1. Phases of Money Laundry. | 17% |
| 2. Money Laundry as crime. | 48% |
| 3. International agreements that Mozambique as signed with others Countries. | 48% |
| 4. Do Mozambique laws cover organized crime? | 9% |

Module 4 – High Performance Team and Trainers Training

The following pie chart illustrates the percentage of the number of people that answered correctly the questions related to High Performance Team and Trainers Training. This module had 10 questions, all related to High Performance Team and Trainers Training. For more details see annex V.



From the analyses that we have done, we realize that this was the most poorly done module. As the pie chart above shows, all the participants failed to answer correctly all the 10 questions.

The highest score obtained on performance team and trainers training was 18% and lowest was 4%, which was related to performance team work.

7 Participants

7.1 List of Participants and Professional Category

According to the contract, the refresher course on Risk Management and Risk Assessment was to be run for 25 participants. However three staff members were not able to attend, and due to staff changes in AT, KPMG was requested to increase the number of participants by an additional four members bringing the total number of participants to twenty-six (26 participants).

| Nº | Name | PI | Category | Sector | Nuit | Telephone | Attendance |
|----|-----------------------------|-----------|---------------------------------|--------|----------------|-----------|------------|
| 1 | Abelardo Mário Lombole | 1081 | Sub-Inspector Aduaneiro | Maputo | 101449912 | 823175870 | ✓ |
| 2 | Ana Paula Matusse Sevene | 3586 | Assistente Aduaneira | Maputo | 100252650 | 842740650 | ✓ |
| 3 | António Fransisco Raposo | 3248 | Sub-Comissário Aduaneiro | Maputo | 100918862 | | ✓ |
| 4 | António Mussaona B. Simango | 1644 | Aspirante Aduaneiro | Maputo | 101683109 | 827724730 | X |
| 5 | Arsénio Mário Luís | 1770 | Sub-Inspector Aduaneiro | Maputo | 101048969 | 824562080 | ✓ |
| 6 | Avaléria Amós | 1873 | Superintendente Aduaneira | Maputo | 101761770 | 824443700 | ✓ |
| 7 | Bartolomeu Baxita | | Superintendente Aduaneiro | Maputo | | 828068640 | ✓ |
| 8 | Celso Samuel Ngonhamo | 1529 | Aspirante Aduaneiro | Nacala | 100895307 | 824241640 | ✓ |
| 9 | Gilberto Banze | 3934 | Técnico Tributário de 2ª Classe | Maputo | 100519280 | 843162640 | ✓ |
| 10 | Jeremias Samuel Siteo | 1177 | Aspirante Aduaneiro | Maputo | 101048543 | 823715564 | ✓ |
| 11 | Jerónimo Filimone Nombe | 3120 4 | Aspirante Aduaneiro | Maputo | 102433831 | 828863170 | ✓ |
| 12 | João Muianga | 1197 | Sub – Inspector Aduaneiro | Maputo | 100145141 3 | 828031721 | ✓ |
| 13 | José Orlando Pedro | 3312 | Aspirante Aduaneiro | Beira | 100895730 | 824744540 | ✓ |
| 14 | Manuel da Costa Gabriel | 2325 | Aspirante Aduaneiro | Maputo | 100895676 | 824095050 | ✓ |
| 15 | Maria Laimone Adalima | 3560 | Assistente Aduaneira | Beira | 102298594 | 824620240 | ✓ |
| 16 | Meque Feliciano Munguambe | 1924 | Aspirante Aduaneiro | Maputo | 101940829 | 824051280 | X |
| 17 | Milagre Armando Monjane | 1119 | Aspirante Aduaneiro | Maputo | 100919095 | 824853350 | X |
| 18 | Nazário Binana | 3031 | Aspirante Aduaneiro | Maputo | 101018903 | 828327010 | ✓ |
| 29 | Nazir Issumalgy | 1750 | Aspirante Aduaneiro | Maputo | 10099776 | 828941810 | ✓ |
| 20 | Norberto Fernando Novela | 1222 | Aspirante Aduaneiro | Maputo | 101683125 | | ✓ |
| 21 | Piass Francisco Bugalho | 3505 | Assistente Aduaneira | Maputo | 102316541 | 828110790 | ✓ |
| 22 | Sábico badrú | 1008 | Agente Aduaneiro | Maputo | 100919761 | 824904900 | ✓ |
| 23 | Valentim António Inxala | 2355 | Aspirante Aduaneiro | Beira | 101426971 | 823874500 | ✓ |
| 24 | Victor Gomes | 1061 | Superintendente Aduaneiro | Maputo | 100938472 | 828981730 | ✓ |
| 25 | Wilsa Macuacua | | Técnica Tributária Principal | Maputo | 100439212 | 827117560 | ✓ |

Legend

- ✓ Participants who attended
- X-Participants who failed to attend

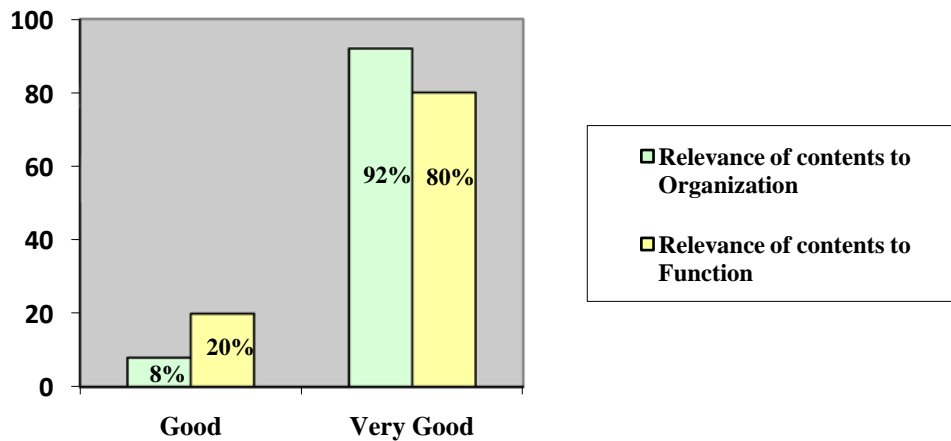
The four managers who were added to the list of the participants are:

- 1) Ludovina Uache;
- 2) Abdul Remane;
- 3) Fidel M. Cruz; and
- 4) Eugenio Nhacota.

8 Training Evaluation

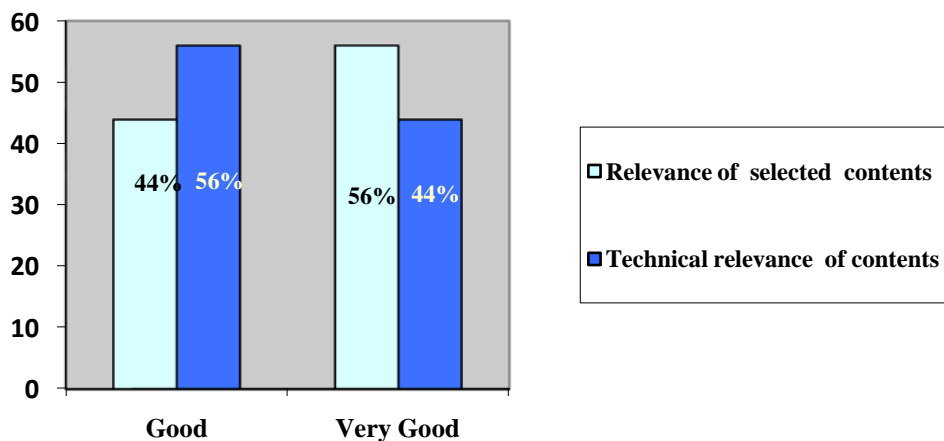
On the evaluation processes twenty-five (25) people participated as one person was not available during the process. The evaluation of the training was made at the following levels:

8.1 Relevance of the course contents to the Organization and to the Direct Function



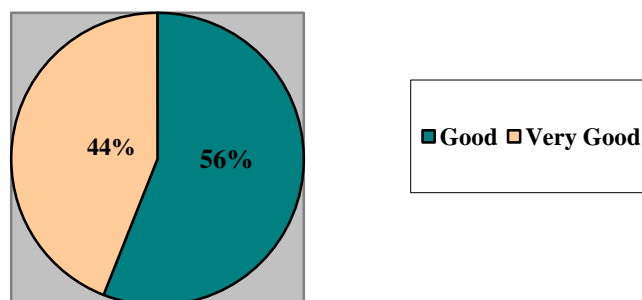
The opinion given by the 25 participants to the relevance off the topic covered by the training to they organization and to they function was “Good” and “Very Good” as is shown in the graph above.

8.2 Relevance of the contents selected in alignment to the principal course topic



As the graph above shows, for the aspect related to the relevance of the contents, the participants evaluate it as “Good” and “Very Good”.

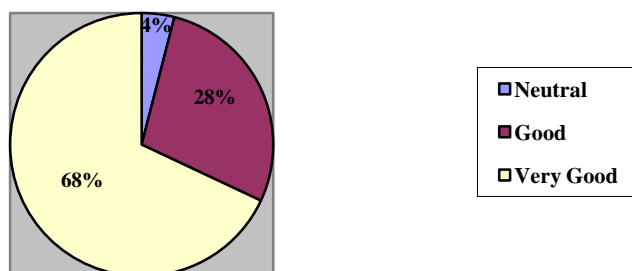
8.3 Meeting the objectives of the course



All 25 participants believe that in terms of meeting the objectives that were defined for this course the training had succeeded in achieving the objective, as is shown in the pie graph above.

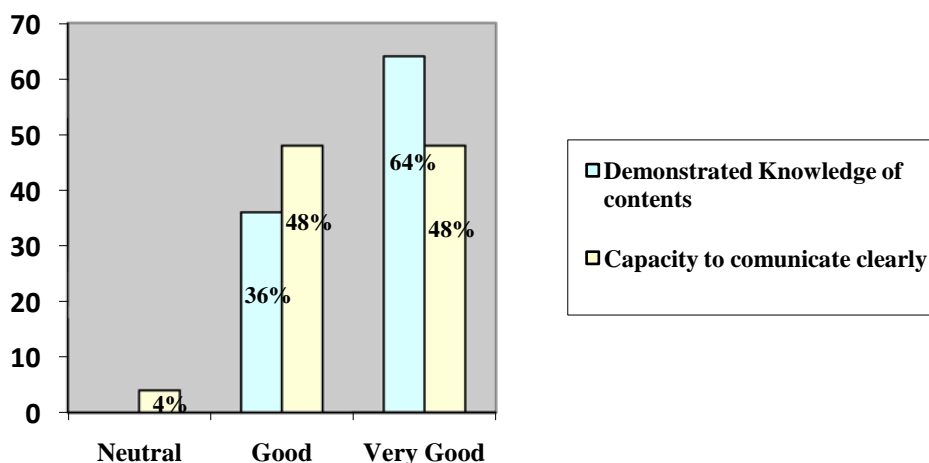
8.4 Course Administration

8.4.1 General Evaluation



In general 68% of the participant's classified the course as "Very Good", 28% as "Good" and 4% preferred to stay "Neutral".

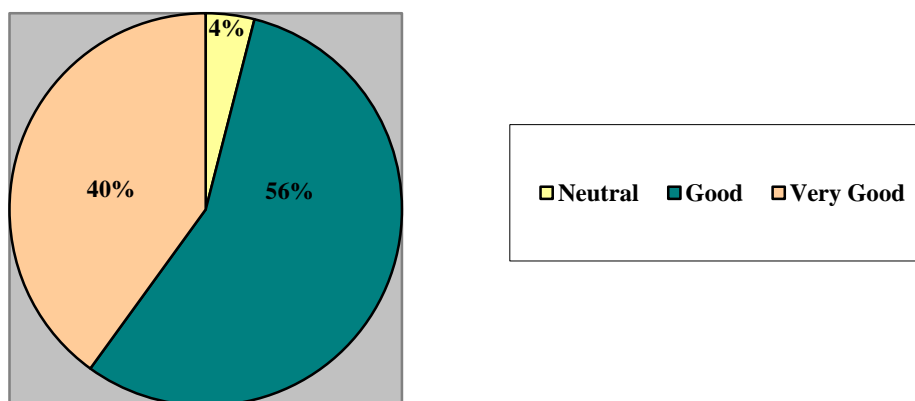
8.4.2 Demonstrated knowledge of the program content and communicated clearly



In terms of demonstration of knowledge of the contents by the trainer, 64% the participants rated it as “Very Good” and 36% as “Good”.

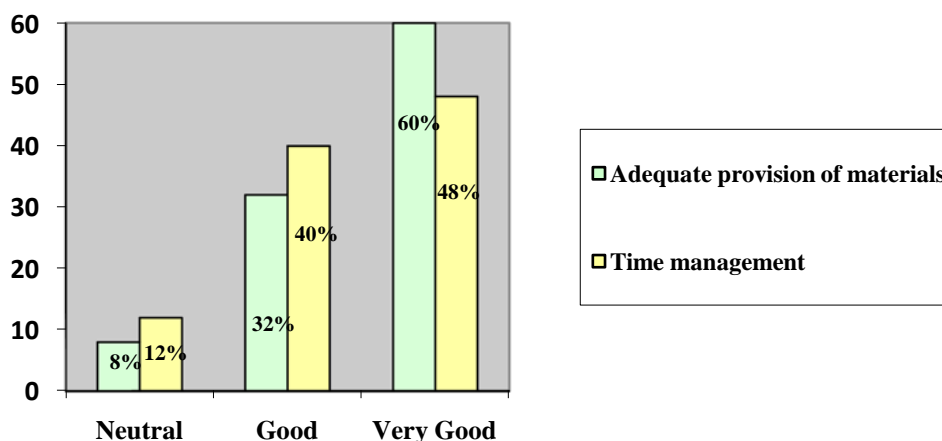
And about the capacity of the trainer to clearly communicate the contents, 48% of the participants classified as “Very Good”, also 48% classified as “Good” and 4% preferred not to give they opinion.

8.4.3 Trainer’s involvement with the participants in order to create a learning hands on process



On the aspect related to the Interaction and involvement of the trainer with the group, 40% the participants classified it as “Good”, 56% as “Very Good” and 4% prefer to not share they opinion.

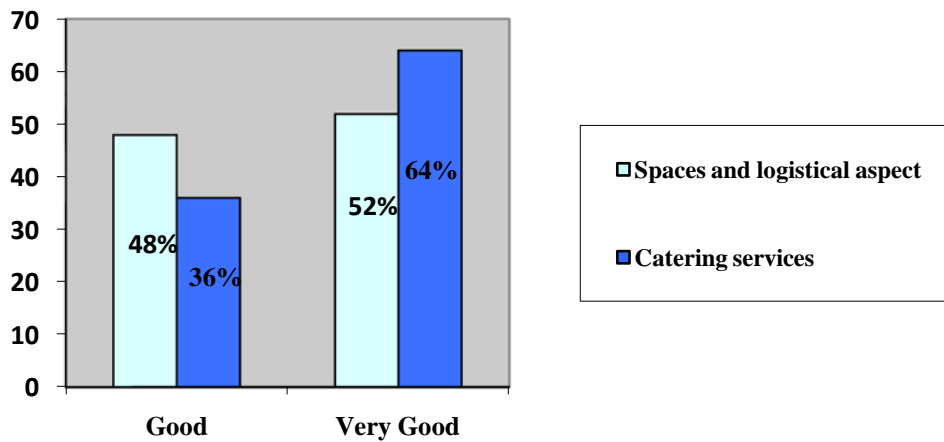
8.4.4 Adequate Provision of materials for later use and time management



On the aspect related to the providing of appropriate materials to use in the future 60% of the participants rated as "Very Good", 32% as "good" and 8% remained "neutral."

And looking for the component of time management within the administration of the course, 88% of the participants rated as being "Good" and "Very Good" and 12% remained "Neutral".

8.4.5 Space, training and logistical aspects of Catering Services



The evaluation made by the participants in relation to space and logistics aspects was: 52% rated as being "Very Good" and 48% as "Good".

On the catering services, 64% of the participants classified the services as "Very Good" and 36% as "Good".

The details of the Training evaluation are shown below on the Annex VI.

9 Organization and Management

9.1 KPMG

KPMG is a global network of professional advisory firms with the mission to turn knowledge into value for the benefit of its clients, their people and the capital markets. Our member firms provide audit, tax and advisory services through over 140.000 industry-focused and talented people in 146 countries.

KPMG is a service provider independent from any suppliers or products, ensuring an independent view and position. KPMG's advisory services include a wide range of functional areas, such as financial planning and international benchmarking, public sector restructuring, risk management advice and training, public financial management, operations improvement.

KPMG's Advisory services span the private sector, UN entities, NGOs and Civil Society Organizations, Governments as well as multilateral and bilateral Aid Agencies. Within its Public Sector Practice, KPMG has a network of professional advisors focused on the Aid and Development sector. Our services to the sector are coordinated through our Global International Development Services (IDS) Steering Group and our UN Desk in Switzerland, and KPMG Africa's.

Project Management Team

The project Management Team consisted of members of the Mozambique KPMG offices.

Miguel Alvim – Team Leader – Managing Partner, Advisory:

| | |
|-------------------------------|--|
| Project Responsibility | Team Leader |
| KPMG Function | Managing Partner |
| Responsibility | <ul style="list-style-type: none"> Responsible for the supervision of the project implementation as well Quality reviewer of the final material being produced for the Audit Risk Management and Governance and Compliance. |

Noemia Bacar – Training Coordinator: Her tasks include the following:

| | |
|-------------------------------|---|
| Project Responsibility | Training Coordinator |
| KPMG Function | KPMG Advisory Manager |
| Responsibility | <ul style="list-style-type: none"> Ensure that all scheduled activities and responsibility are in line with the contract and the TORS; Coordination with the project sponsors and Counterpart; Mobilization of the project team and organization of the logistics; and Ensure that reports are done timely. |

Trainers

The trainers were as follows;

| Trainers | Modules |
|--------------------------|---|
| Miguel Alvim | <ul style="list-style-type: none">• Audit Risk Management and• Governance and Compliance. |
| Zainadine Dalsuco | <ul style="list-style-type: none">• Money Laundry;• Forensic Investigation;• Vehicle Traffic;• Regional and Treats of Counterfeit Drugs; and• Regulatory Framework on National Initiatives against Counterfeiting and Piracy. |
| Ms. Ylka Aragão | <ul style="list-style-type: none">• High Performance Team and• Trainers Training |

Trainers had the following responsibilities:

- Develop training materials as well deliver the training; and
- Participate in the coordination meetings as defined by the coordinator.

9.2 Counterpart Staff

UNIDO HEADQUARTES

- Procurement Officer: Mr. Alexander Orlov
- Procurement Assistant: Ms. Gillian Ocampo

UNIDO FIELD OFFICE (Maputo)

- Representative: Mr. Jaime Comiche

AUTORIDADE TRIBUTÁRIA DE MOÇAMBIQUE

- Training Director: Ms. Maria Uamba

10 Conclusions and Recommendations

KPMG thanks AT/UNIDO for the opportunity that was given to work with both companies.

It is KPMG's intention to maintain the strong business relationship with AT/UNIDO going into the future, and to provide a high quality, professional and value adding service. KPMG can help with future training that AT may need.

We believe that the project objectives have been achieved successfully, as well all the topics and activities scheduled were covered during the training. The cooperation and exchange of information among the UNIDO, AT and KPMG regarding the preparatory work for the training (participants, venue, training schedule, course contents and other information) was very positive.

The test results from the participants revealed that the participants had knowledge of the material being presented, the participants evaluated the course very positively and the opinions collected revealed that the course contents reflected their expectations on risk assessment and risk management. In the five items evaluated by the participants – Program, Didactic/Pedagogic Materials, Logistics/Training Entity and Objectives/Results of the Training - the vast majority of the participants expressed satisfaction with the course.

At the closing session the AT authorities expressed their interest in providing the training course to other group of customs team located in other provinces.

KPMG recommends that the training be extended to other Provinces, since the present course centred mainly with the participants from Maputo.

11 Annexes

Annex I - Photos

The following photos were selected from the various photos being taken out during the Training Course on the Risk Assessment and Risk Management. The complete set of those photos will be recorded in the CD Room which will be delivered together with the Final Report.











Annex II – Trainers

KPMG Team



Annex III – Course Contents and Materials

Didactic Materials

Each participant received a folder and the following materials and contents (Annex 3):

- KPMG pen;
- Training Schedule;
- Course Workbook;
- PowerPoint presentation on the topics covered;
- Notepad; and
- CD's with all course material.

For the information, monitor and recording all activities related to the training, the instructors complete a pedagogic dossier, which is composed of (Annex IV):

1. Time Schedule;
2. Welcome Message;
3. List of the trainers;
4. Attendance Register ;
5. Course Material;
6. Evaluation of the participants;
7. Evaluation of the course;
8. Trainers Evaluation Report; and
9. Complementary Material.

Annex IV – Pedagogic Dossier



Annex V – Training Evaluation Results

Clients Satisfaction

| Q | TOTAL | Very Good | Good | Neutral | Bad | Very Bad | ? |
|---|-------|-----------|------|---------|-----|----------|---|
|---|-------|-----------|------|---------|-----|----------|---|

1 Relevance of the tasks and activities to the trainees

Relevance to the organization

| | | | | | |
|---|---|---|---|----|---|
| 0 | 0 | 0 | 2 | 23 | 0 |
|---|---|---|---|----|---|

Relevance to specific function

| | | | | | |
|---|---|---|---|----|---|
| 0 | 0 | 0 | 5 | 20 | 0 |
|---|---|---|---|----|---|

Out of the 25 participants, 100% see the course as being relevant to their organization, as 8% rated it as "Good" and 92% as "Very Good". And about the relevance of this for their specific function, 80 % of respondents rated as "Very Good" and 20% as "Good".

2 Relevance of the plan and course content in relation to the main themes of the course

Selection and alignment of materials listed in the Degree Plan

| | | | | | |
|---|---|---|----|----|---|
| 0 | 0 | 0 | 11 | 14 | 0 |
|---|---|---|----|----|---|

Technical level (depth) of the subjects treated

| | | | | | |
|---|---|---|----|----|---|
| 0 | 0 | 0 | 14 | 11 | 0 |
|---|---|---|----|----|---|

With regard to the design and content of the course, specifically on the selection and alignment of the material, 100% of the participants considered them as being relevant as their classified it as "Good" with a percentage of 44% and 56% for "Very Good".

Looking at the technical component depth of the content, 100% of participant rated it as being relevant as they classified it as: 56% for "Good" and 44% for "Very Good".

3 Achievement of the objectives on the course topics presented in the training

General evaluation

| | | | | | |
|---|---|---|----|----|---|
| 0 | 0 | 0 | 14 | 11 | 0 |
|---|---|---|----|----|---|

Out of the 25 participants, 56% believe that the issues presented achieved the objectives of the course as their rating it as "Good" and 44% as "Very Good".

4 Course Administration

General evaluation

| | | | | | |
|---|---|---|---|----|---|
| 0 | 0 | 1 | 7 | 17 | 0 |
|---|---|---|---|----|---|

In overall, 96% of participants given a rating of "Good" and "Very Good", and the remaining 4% of "neutral" on the aspect related to course administration.

| | | | | | | |
|--|---|---|---|----|----|---|
| Technical aspects of matters dealt with | 0 | 0 | 0 | 9 | 16 | 0 |
| Ability to transmit technically complex issues clearly and simply for participants with less preparation or prior exposure | 0 | 0 | 1 | 12 | 12 | 0 |
| Level of involvement of trainees in the training, so that the process is inclusive, with a hands-on learning | 0 | 0 | 1 | 14 | 10 | 0 |
| Adequate provision of materials for use and reference later | 0 | 0 | 2 | 8 | 15 | 0 |
| Time management and fulfilment of pre-defined programs | 0 | 0 | 3 | 10 | 12 | 0 |

On the administration of the course, principal on the technical aspects of the domain of the material, 36% of participants rated it as having been "good" and 64% as having been "Very Good".

On the aspect related to the capacity of transmission of the content, the participants classified as "Good" and "Very Good" with a rate of 48% each, and 4% classified as "Neutral."

Still within the administration of the course, looking at the aspect of level of involvement of trainees in the training, participants given an overall rating of 96% for "Good" and "Very Good", and the remaining 4% manifests themselves as "Neutral."

On the aspect of providing appropriate materials to use and reference even further, 60% of the participants rated as "Very Good", 32% as "Good" and 8% remained "neutral."

On the component of time management and compliance with programs 88% of participants rated as being "Good" and "Very Good" and 11% remained "Neutral"

5 Logistics of the training

| | | | | | | |
|---|---|---|---|----|----|---|
| Space & logistics facilities for the training | 0 | 0 | 0 | 12 | 13 | 0 |
| Catering services | 0 | 0 | 0 | 9 | 16 | 0 |

The evaluation by participants in relation to space and logistics facilities was: 52% rated as "Very Good" and 48% as "Good". Looking at the aspect of offering snacks and lunches 64% of participants think it was "Very Good" and 36% "Good".

Annex VII - Copy of Certificates



Certificado de Participação

O presente certificado foi conferido a

UNIDO

Pela sua participação no “**Curso de Reciclagem em Avaliação e Gestão de Risco**”, realizado nos dias 13 a 14 de Julho de 2011 em Maputo.

Miguel Alvim
(Sócio)

AUDIT ■ TAX ■ ADVISORY