



Tackling global security challenges

through the reform of police, security and governance systems

One quarter of the world's population currently live in conflict affected or fragile states. These states are often characterized by weak governance and unaccountable police and justice sectors. Fragile states can be a threat to their own population and beyond. Given that organised crime and terrorism thrives in areas of weak governance, these states can become a security concern for the wider region.

Where violent conflict breaks out development is arrested and the impact, especially on the poor, can be devastating. Companies are unlikely to invest where the rule of law is not upheld and people will not send their children to school if they are concerned about their safety. Investments in development can be wiped out by the outbreak of violence, while corruption erodes public confidence in state institutions and diverts critical funds needed for services like health and education.

Tackling the net of insecurity, criminalisation and under-development

Hard lessons have been learned over the past two decades when it comes to confronting the causes of insecurity, tackling corruption and countering

violent extremism. At the core of overcoming these challenges is an effective and accountable system of security and justice, reinforced by good governance and a system of internal control.

A reformed and effective justice and police service can play a crucial role in the development of a stable democracy, the creation of an open market economy and as a foundation for political, social and economic development. The police remain the main interface between the State and the population they are meant to serve; they are the litmus test for the effectiveness of the State. Through objectively upholding the rule of law, the police can be a stabilising factor in society and act as a bastion against crime and insecurity. Likewise, where governance is weak, democratic institutions

are undermined, while corruption within the security services reduces their capability and, as has been shown in recent events, can even facilitate criminal and terrorist activity.

Security Sector Reform & Countering Violent Extremism

The international community's approach to insecurity and violence has evolved significantly in recent years. The 2014 Security Council Resolution 2151 recognised the importance and positive role that a reformed, effective and accountable security sector can play. So does the 2015 Norwegian white paper (Meld. St. 37), which focuses on taking a coherent approach to global security challenges, security and development

policy. Recent developments have also highlighted the need to think beyond traditional counter-terrorism approaches. Such approaches can sometimes exacerbate the sense of social exclusion that feeds into radicalisation and extremism that undermines security in society.

How we can help

In response to these developments, applying our own valuable experience, KPMG Norway has developed a new Accountability, Anti-Corruption and Police Reform Unit to provide services to both national and international actors involved in building an effective and accountable system of security, good governance and internal control.

KPMG Norway's experience covers a number of policy and operational fields, ranging from Security Sector Reform (SSR) to Countering Violent Extremism (CVE).

KPMG's SSR expertise focuses on police and governance reform, while our CVE approach is on building capacity to prevent and investigate incidences of corruption and money laundering.

Our services are targeted both at:

- National governments undertaking national police reform processes or implementing anti-corruption measures, as well as financial institutions implementing measures to prevent money laundering and corruption.
- The international community supporting national security and police reform processes or those

providing significant development funding to at risk countries.

Our services include:

■ **Advice on police reform processes:** this includes the full spectrum of support from helping to conceptualise the process to supporting assessments and programme design, establishing monitoring and evaluation systems, to strategic management and planning.

■ **Training and Capacity Development:** KPMG has a range of policing expertise which can provide direct support in building national capacity in areas including internal control, the fight against organized crime, governance structures, police education, strategic planning, management and leadership.

As an example KPMG has the capacity and the expertise to help design, implement and evaluate national Financial Intelligence Units – a key component in building national capacity to tackle financial crime and financing of terrorism. We can also include the implementation of financial investigative tools to support detection and response capabilities.

For the international community, KPMG can prepare pre-deployment training to ensure that national police and development personnel have an understanding of international policy and best practice in the areas of SSR, CVE and anti-corruption. Training participants will also be able to use the latest tools and build the skills necessary for effective advising, training and mentoring, as well as undertaking assessments, designing sustainable police assistance programmes and undertaking evaluations in line

with international standards. The courses will also build an awareness of how to identify and combat corruption.

■ **Facilitation of reform processes, lesson-learning or knowledge development:** for national governments, KPMG can provide support to facilitate intra-institutional, cross government or society dialogue on reform, as well as providing support to institutions undergoing a reform process.

For the international community, KPMG can provide facilitation of lesson-learning for individual country programmes, processes or initiatives, with the goal of identifying best practice that should be integrated into future activities or used to influence policy developments.

■ **Investigations, analysis and systems strengthening:** for national governments or financial institutions, KPMG has the experience and in-house expertise to undertake investigations into financial crime and to provide targeted advice on how to reinforce or build anti-corruption and anti-money laundering systems. In today's technology-driven environment, we also provide leadership advice and a new perspective to take control of cyber security.

For the international community, donor programmes or vertical funds (such as the Global Fund for HIV, TB and Malaria, or GAVI), KPMG can provide a 'systems check' in terms of its ability to investigate, or identify corruption, weak spots or potential money laundering and terrorist financing activities, provide advice on how these systems could be improved and where necessary to carry out a

robust investigation if funds are suspected to have gone astray.

Our Value Added
 What makes KPMG a key partner for justice, police, governance and security reform, especially when governments or international organizations have traditionally driven these areas? Why entrust SSR to a consultancy company otherwise renowned for financial, accounting, auditing and legal skills?

1 We offer expertise

Our team consists of highly experienced consultants, hereunder former police officers with extensive international experience in security sector reform (SSR) that work together with development specialists, political scientists, lawyers (specialized in human rights), auditors with experience in development and anti-corruption work. Our expert teams are put together based on their skills and the needs of the individual assignment, and can bring experience from reform processes in their own country as well as experience of working with the international community. All of our personnel have been trained in development approaches to international police/security assistance, are experienced advisors and can leverage operational experience from number of different country contexts.

2 We have an international pool of experts who can travel on short notice

Having access to the right people at the right time to

support critical junctures in a reform process can often be the difference between the success and failure of a programme. While many States provide assistance via the UN, OSCE, EU, AU – having access to an additional tier of capacity would help to reinforce their multilateral efforts. We can provide personnel that could deploy on behalf of a donor government to fulfil a specific role within a regional or multilateral mission, if that expertise was not available nationally. KPMG's strength is that it has access to a wide range of relevant expertise and can access good practice and experience from across our global operations. We are flexible, both in terms of our response time and in being able to adapt our teams in line with changing needs on the ground.

3 Our advice and our services are impartial

Some countries do not want to receive assistance from international organizations because they do not want to be associated with the label of a 'fragile state' or categorized as a 'post-conflict context'. One example is Croatia's refusal to receive OSCE assistance, because it would have a negative effect in relation to its candidacy for EU membership. KPMG can fill that gap, providing on behalf of donor countries, high quality advice and guidance to countries in transition.

4 We can offer more advanced and flexible solutions.

Through our modular structure and tailored content, applying a combination of skills of the highest calibre, we can offer innovative solutions to the

international community's capacity challenge. Our range of skills would draw on teams of police and development aid specialists.

Through a standing capacity of expertise KPMG can support a number of individual reform processes or country programmes with targeted and timely assistance. This could work in one of two ways:

- providing back-stopping support to either Embassies on the ground or to government agencies that are the main interface for support to the reform process
- specific expertise can be drawn-down on a 'when-needed' basis to support one part of a larger process, to mentor staff or to provide one-off trainings. This way KPMG can support the political process, as advisors to government personnel, rather than replace the very important country-to-country dialogue.

5 We provide an independent perspective

Evaluations are often conducted by organisations linked to those that have been previously involved in the programme. This can lead to pre-conceived outcomes, and focus on auditing rather than identifying lessons for future programming. By bringing on an outside, experienced group like KPMG, we can provide objective feedback and constructive advice on programming, as well as undertaking the audit aspect of the evaluation

6 We are committed to being a learning organisation

KPMG is committed to being a learning organisation. A criticism often made towards private

sector engagement in development activities, is the lack of will to share lessons more widely. Recognising that much of the funding for SSR, CVE and police assistance programmes come from development funding, we view the learning that accrues from our work in these areas as a public good and so are committed to engaging with and to sharing our lessons with our clients and their constituents. In fact, lesson learning and knowledge development is a core pillar of the services that we provide in this area.

7 We are cost-effective and unbound by bureaucracy.

KPMG Norway applies its global systems and staffing methodology to minimise bureaucracy and apply the latest technology to ensure the most efficient internal administrative procedures.

Our Advisory and Programming Values

Our values in the area of police and security reform are guided by international policy and best practice. We aim through our advice to:

- promote local ownership of reform processes and to build national capacity to able to design, manage and oversee police security and justice services
- ensure that reform processes and outcomes are sustainable and create legitimate security and justice institutions; and,
- promote gender-sensitive approaches throughout all phases of programming

KMPG is committed to providing its clients high quality support and as such the following principles guide our work with our clients and staff:

- We work in an open, transparent and fully accountable manner.

- We acknowledge the need to be politically aware and sensitive in providing advice.
- We acknowledge the need to work in line with internationally agreed policy and best practice in this area
- We value and respect the individuals and agencies with whom we work; we recognise the benefits of diversity and make the best use of individuals' abilities, skills and knowledge.
- We maintain respect for the different customs and cultures in the communities where we work.
- We promote professionalism, reliability, integrity and partnership.
- We use resources wisely, are cost effective and deliver value for money.
- We are committed to continuous organisational learning, ensuring that lessons are identified and integrated into our future advice and work practices.

KPMG Norway is uniquely placed to offer a holistic range of services, with a wide range of police and security experience, international working and living experience and hands-on expertise working with national and local partners thus providing necessary requirements to make a sustainable change.

Kontakt

Torbjørn Sande

T: +47 95 16 31 70
E: torbjornsande@gmail.com

Jan Erik Gran Olsen

T: +47 40 63 94 30
E: jan.erik.gran.olsen@kpmg.no

Geir Sundet

T: +47 40 63 30 78
E: geir.sundet@kpmg.no

KPMG AS

Sørkedalsveien 6
Pb. 7000 Majorstuen, 0306 Oslo
T: 04063

kpmg.no

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