COSO Risk Management Coordination – Ministry of Justice of Ukraine
This document outlines the roles and responsibilities for coordinating COSO-aligned risk management within the Ministry of Justice of Ukraine.

The structure reflects what I think is/could be the Ministry's typical organisational model, including central administrative departments, territorial bodies, and subordinate agencies such as the State Penitentiary Service, State Registration units, and the Probation Centre.

1. Overall Accountability – State Secretary of the Ministry of Justice
- Holds overarching responsibility for ensuring compliance with COSO-based risk management.
- Approves ministry-wide risk policies, risk appetite, and governance structures.
- Oversees the Risk Management Committee at central administrative level.

2. Primary Coordinator – Department of Internal Control and Risk Management
- Acts as the central coordinating body for COSO ERM implementation.
- Develops and maintains the Ministry's risk management methodology aligned with COSO.
- Consolidates risk information from departments, territorial justice offices, and agencies.
- Facilitates annual strategic risk reviews and quarterly operational risk updates.

3. Departmental Directors – Operational Risk Owners
- Own risks in their functional areas (e.g., State Registration, Enforcement Service, Penitentiary System).
- Identify, assess, and update risk registers for their units and subordinate institutions.
- Ensure internal controls operate effectively and mitigation plans are implemented.

4. Territorial Justice Departments – Regional Risk Owners
- Maintain regional-level risk registers reflecting local Justice Service operations.
- Report risks and control issues to the central Risk Management Unit on a quarterly basis.
- Support COSO alignment in regional functions, including civil status registration and enforcement services.

5. Subordinate Agencies (Penitentiary, Probation, Registration Services)
- Maintain agency-specific risk registers consistent with COSO and ministry-wide templates.
- Appoint Agency Risk Coordinators to liaise with the main Risk Management Unit.
- Report high-level and cross-cutting risks affecting ministry-wide operations.

6. Internal Audit Service – Independent Assurance

- Provides independent assurance on the design and effectiveness of risk management and internal controls.
- Reports directly to the Minister or relevant oversight committees, maintaining independence.
- Evaluates whether risk identification, assessment, and mitigation processes meet COSO standards.

7. Audit & Risk Committee – Oversight

- Reviews top strategic risks across the Ministry and its agencies.
- Challenges management on the completeness of risk assessments and adequacy of mitigation actions.
- Monitors improvements in internal control maturity across all organisational levels.

8. Typical COSO Roles Model – Ministry of Justice of Ukraine

- Accountability: State Secretary
- Coordination: Department of Internal Control and Risk Management
- Ownership: Directors, Agency Heads, Territorial Justice Managers
- Assurance: Internal Audit Service
- Oversight: Audit & Risk Committee