

World Vision International

Initial Audit – Summary Report IA 2021/07/12

1. General information

1.1 Organisation

Type	Mandates	Verified	
<input checked="" type="checkbox"/> International <input type="checkbox"/> National <input type="checkbox"/> Membership/Network <input type="checkbox"/> Direct Assistance <input checked="" type="checkbox"/> Federated <input checked="" type="checkbox"/> With partners	<input checked="" type="checkbox"/> Humanitarian <input checked="" type="checkbox"/> Development <input checked="" type="checkbox"/> Advocacy	<input checked="" type="checkbox"/> Humanitarian <input type="checkbox"/> Development <input type="checkbox"/> Advocacy	
Head office locations	Virtual Global Centre, UK and US		
Total number of country programmes	90 Countries in total 25 (Category 3 humanitarian responses)	Total number of staff	35,000

1.2 Audit team

Lead auditor	Claire Goudsmit
Second auditor	Dorte Busch
Third auditor	Daniel Rogers
Observer	--
Expert	--
Witness / other	--

1.3 Scope of the audit

CHS Verification Scheme	Independent Verification
Audit cycle	First
Phase of the audit	Initial Audit
Coverage of the audit	World Vision International (WVI) large scale humanitarian responses (Category 3)
Extraordinary or other type of audit	---

1.4 Sampling*

Randomly sampled Response country sites	Included in final sample	Replaced by	Rationale for sampling and selection of sites	Onsite or remote
Myanmar	No	Indonesia/Sulawesi	Indonesia/Sulawesi was purposively selected to include Asia Pacific. The Sulawesi response includes Education, Health and Nutrition, WASH and protection, shelter and NFI. Online access in Myanmar was problematic, and Myanmar was therefore not a feasible option.	Onsite (remotely assessed due to Covid-19)
Iraq	No	Syria	Syria was purposively selected to include a country where WV work with partners, and a response which includes more than 1 country. The Syria response addresses conflict, and displacement and protection.	Onsite (remotely assessed due to Covid-19)
Regional EALIER	No	Uganda	Uganda was purposively selected as an alternate response in E Africa. The regional	Remote assessment

			EALIER response was underfunded and was not suitable as only few activities were undertaken.	(document review)
CAR	Yes		CAR was randomly selected. Conflict and displacement context and ensures that the West African Region is represented.	Remote assessment (document review)
Zimbabwe	Yes		Zimbabwe was randomly selected. It reflects a WVI country programme in Southern Africa and is a drought response	Onsite (remotely assessed due to Covid-19)

Any other sampling performed for this audit: A random and purposive sampling process was undertaken for the selection of WVI's Global and National Office (NO) Category 3 humanitarian responses (scope of the audit) for remote assessments (3 onsite, 3 document review). In the selection, due to COVID-19 restrictions, priority was given to locations where internet connectivity would adequately facilitate interviews with communities, and where COVID-19 restrictions allowed for group dialogue. Furthermore, consideration was given to include a range of geographical areas where WV had active humanitarian responses operating and of WV's Cat 3 response implementation models, and a variety of technical areas.

Sampling risk: As site selection prioritised internet connectivity and areas where communities could gather for group consultations, there is a risk that communities in remote areas or with limited access were not reached and excluded from the consultation process.

Conducting fully remote interviews with communities does pose a risk to the audit findings, as whilst every effort was made to facilitate the interviews in the most appropriate and objective way possible, auditors could not fully assure in-person: that communities were located in a private and confidential space; that they were in an environment where they felt safe to express their views online; that they were comfortable speaking with a translator and using remote technologies. Auditors relied on WV in-country teams to manage and facilitate consultations at the project and community levels. In consultation with WV, it was considered inappropriate and not possible to conduct remote interviews with children, even though children are a key target group of WV's work. Therefore, the Mid-Term Audit will have a specific focus and will prioritise onsite in-person consultations with children, and communities, engaged in WV's humanitarian activities (as per the scope).

Whilst translators were interviewed and selected by the audit team prior to interviews, auditors had limited contact and oversight of the translators and therefore could not fully ascertain their independence and neutrality.

In Zimbabwe and on location in Syria it was only possible to hold individual interviews with community members due to COVID-19 restrictions and therefore only a limited number of people were consulted in these responses.

**It is important to note that the audit findings are based on a sample of an organisation's country programmes within the scope agreed for the audit – Global and NO Category 3 responses, its documentation and observations. Findings are analysed to determine an organisation's systematic approach and application of all aspects of the CHS across different contexts and ways of working.*

2. Activities undertaken by the audit team

2.1 Locations Assessed

Locations	Dates	Onsite or remote
WVI Global Centre	2021/01/12 - 28	remote
Zimbabwe	2021/03/15 – 19	remote
Sulawesi	2021/03/22 – 26	remote
Syria	2021/04/06 – 12	remote

Uganda	2021/04/13	remote
CAR	2021/12/04	remote

2.2 Interviews

Position / level of interviewees	Number of interviewees		Onsite or remote
	Female	Male	
Head Office (WVI Global Centre)			
President and Global Directors	5	8	remote
Management	4	7	remote
Advisors	6	3	remote
Support Office(s)	1	3	remote
Regional Office(s) / National Office(s) / Response(s)			
Management	8	11	remote
Staff	4	4	remote
Partner staff		2	remote
Stakeholders	1	7	remote
Total number of interviewees	29	45	

2.3 Consultations with communities

Type of group and location	Number of participants		Onsite or remote
	Female	Male	
Group discussion, Mud Camp, Syria	5	5	remote
Group Discussion, Bab al Noor Camp, Syria,	5	5	remote
Individual interviews, Azraq Camp, Jordan	2	2	remote
Group Discussion, Buluri Sulawesi	5	5	remote
Group Discussion, Tipo Sulawesi	5	5	remote
Group Discussion, Taipa Sulawesi	5	5	remote
Individual interviews, Hwange, Zimbabwe	2	1	remote
Individual interviews, Mbire, Zimbabwe	1	2	remote
Individual interviews, Kariba, Zimbabwe	1	1	remote
Total number of participants	31	31	

2.4 Opening meeting

Date	2021/01/12
Location	Remote
Number of participants	17 (8 female / 9 male)
Any substantive issues arising	None

2.5 Closing meeting

Date	2021/05/04
Location	Remote
Number of participants	11 (5 female / 6 male)
Any substantive issues arising	None

2.6 Response site(s)

Briefing

Date	2021/03/15
Location	Zimbabwe (remote)
Number of participants	10 (3 female / 7 male)
Any substantive issues arising	None

Date	2021/03/22
Location	Sulawesi (remote)
Number of participants	17 (11 female / 6 male)
Any substantive issues arising	None

Date	2021/04/06
Location	Syria (remote)
Number of participants	16 (7 female / 9 male)
Any substantive issues arising	None

De-briefing

Date	2021/03/19
Location	Zimbabwe (remote)
Number of participants	9 (3 female / 6 male)
Any substantive issues arising	None

Date	2021/03/26
Location	Sulawesi (remote)
Number of participants	12 (7 female / 5 male)
Any substantive issues arising	None

Date	2021/04/12
Location	Syria (remote)
Number of participants	19 (9 female/10 male)
Any substantive issues arising	None

3. Background information on the organisation

3.1 General information

Founded in 1950, World Vision International (WVI) is a Christian faith-based, humanitarian, development and advocacy organisation that focuses on helping the world's most vulnerable children overcome poverty. WVI in its current form was established in 1977 to provide global coordination to the partnership of World Vision entities. WVI currently has approximately 35,000 staff and works in over 90 countries. In 2020, World Vision's global income was \$3.01 billion.

The focus of World Vision's development, humanitarian and advocacy work is the rights of the most vulnerable children. WVI implements long term development programmes, largely funded through individual sponsorship funding. It also has a long history of engaging in humanitarian work, which goes back to the foundation of the organisation. In 2020 the WVI portfolio of disaster management work was US\$1,063m, making it one of the largest International NGOs in the humanitarian sector.

WVI's 15-year global strategy, *Our Promise, Building Brighter Futures for Vulnerable Children*, outlines a number of cross-cutting strategic imperatives, which include a greater focus on the most vulnerable children, greater collaboration and advocacy, sustainable funding, and 'living our Christian faith and calling with boldness and humility'. World Vision has a number of priority thematic areas: Child Protection, Child Participation, Child Rights and Equity; Disaster Management and Emergencies; Economic Development; Education; Health and Nutrition; Clean Water; Climate Change; Advocacy; Education; Food Assistance; Nutrition; Peacebuilding; Social Accountability; Microfinance; Urban Programming.

WVI has a classification system for humanitarian responses which differentiates the response type. Responses are categorised as 1,2 or 3 primarily to reflect the severity of the crisis. There are 4 response models (national, global, Sustained Humanitarian Response (SHR), Partner)

which are applied across the categories. In all cases, affected WVI entities agree to abide by the global policies and standards as per their signature of WVI's Covenant of Partnership.

3.2 Governance and management structure

WVI has a federal governance structure which includes a variety of entities all referred to as members of the World Vision 'Partnership'. WVI's Board of Directors set Partnership Standards within the wider framework set by the Council, WVI's highest governing authority. The Board meets in full twice a year, appoints WVI's chief executive, approves strategic plans and budgets and determines international policy. WVI's Council, comprised of the International Board and representatives of each National Office (NO) board or advisory council, along with national directors and other senior leaders from across the Partnership. The Council meets every three years and has the authority to change fundamental elements of the Partnership structure and mission.

WVI has a dedicated management team at the global level with responsibility for Disaster Management (DM). The Global DM Team is located within the Global Field Operations Department. The Global DM Leader reports to the Partnership Leader, Global Field Operations who in turn reports to the President and CEO and has five Senior Directors reporting to them each with responsibility for a team within their functional area. The Global DM team works collaboratively across all entities and functional areas of the organisation such as Human Resources, Finance and the RO. World Vision delivers programmes through Field Offices (FO) which have a variety of governance structures (see below) and which are united through their signature of a number of unifying documents such as the Covenant of Partnership.

A set of core documents including WVI's Statement of Faith, Mission Statement, Core Values, Covenant of Partnership, Bylaws and guiding Partnership policies guide the WV partnership. For purposes of governance, the Partnership is structured as a network of offices with varying degrees of independence, but which are all connected and have signed the Covenant of Partnership and thereby covenanted together to pursue the WV mission. Membership in the World Vision Partnership is based upon the boards or advisory councils of these NOs having met the membership criteria set out in the WVI Bylaws.

The various entities which make up the World Vision Partnership are:

1 Global Centre (GC): the central coordinating body with a number of offices including in London, New York and Geneva, but largely operates as a virtual centre with staff located around the world. The GC also operates a number of Regional Offices (RO) which provide support to country-based operations. World Vision International is legally incorporated as a religious non-profit corporation in California, USA.

55 National Offices (NO), this is any office that has a board or an advisory council. These are categorized as: interdependent (fully independent, legally separate entities with their own local governing boards with full governance and strategic responsibility, of which there are 24 including all 19 Support Offices); intermediate (semi-autonomous, legally separate entities with local boards, of which there are 13); and NO branches (branches of WVI with local advisory councils whose liability is limited to an advisory role and WVI takes on the liabilities for the entity, of which there are 18).

37 Programme and Response Offices – This is any office primarily opened to deliver services but with no separate governance structure and is centrally managed by the GC through the regional offices. They do not have a board or an advisory council and there is no separate governance structure for them. All responsibility lies with the WVI Board. There are 37 such programme and response offices.

In total, **56** entities are governed by WVI and **37** are independent entities. All of these entities, whatever their level of independence, are governed by the overarching World Vision Partnership policies.

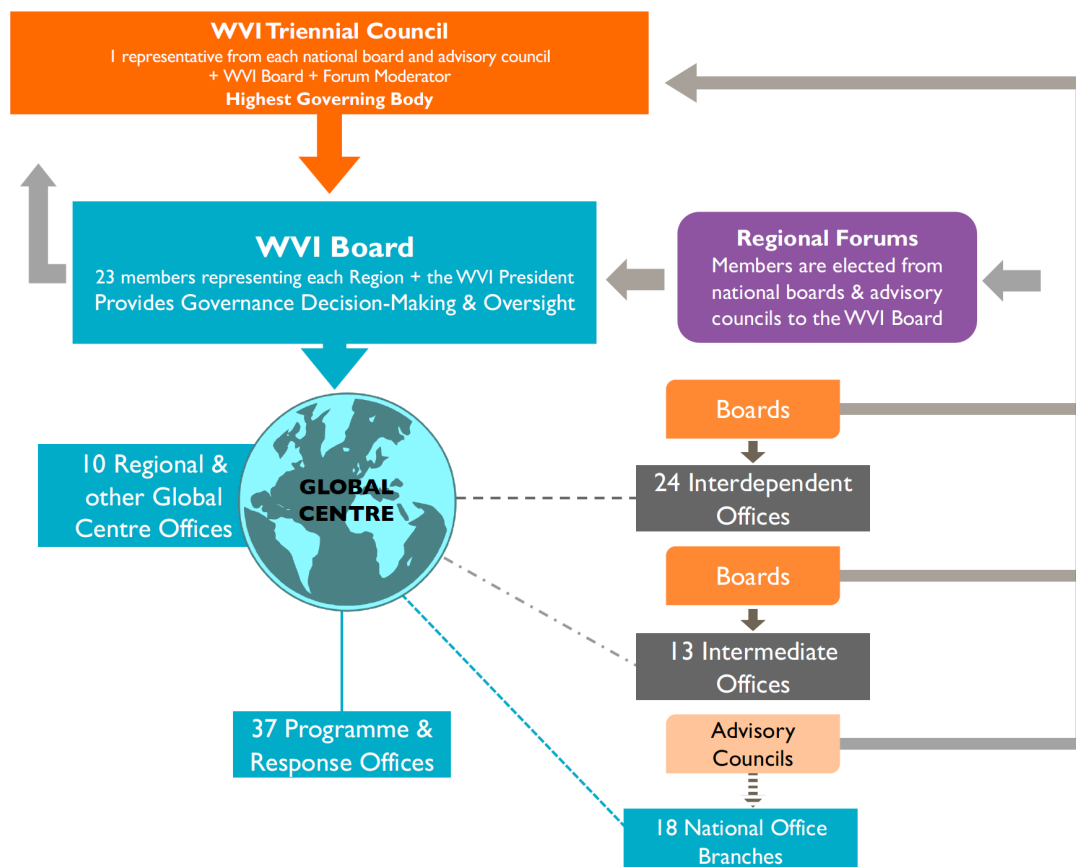
The scope of this CHS Verification Initial Audit is limited to WVI Disaster Management (humanitarian activities): Category 3 Responses only. 25 of these types of responses were operational and included in this audit. The Audit considers the different types of management structures and entities engaged within the framework of these Responses. Other terms that are used within WVI reflect the operational or management positions or certain functions of WV entities and do not reflect the governance position are as follows:

Support Office (SO): refers to NOs whose prime responsibility is fundraising, they also support implementation, with several also having important roles in advocacy, domestic humanitarian and/or development services, and contributing to the wider WV Partnership including through

technical expertise, in addition to fiduciary responsibility for the use of the funds they raise. Two out of the 20 Support Offices are Programme Offices with the others having their own governance structures; 17 have Boards and one has an Advisory Council. The SOs are in USA, Canada, United Kingdom, Ireland, France, Spain, Netherlands, Germany, Finland, Switzerland, Austria, Italy, Malaysia, Singapore, Hong Kong, Taiwan, South Korea, Japan, Australia, New Zealand.

Field Office (FO): refers to those offices that are responsible for implementing field programmes. As described above, these entities have a range of governance structures.

Below is a graphical representation of WVI's governance structure.



All FOs and NOs have a CEO or National Director who takes responsibility for the day-to-day running of the entity including quality assurance. Within the management structure of each office there are different responsibilities allocated to post holders.

From a **management perspective**, there are structures that support implementation and have responsibility for maintaining quality. In terms of programming, the CEO or National Director takes responsibility for running their specific functions including responsibility to donors. Where entities are field focused, they also take responsibility for the quality of the projects and programmes that are implemented. A dual type of reporting is to their Boards and to the Regional Leaders (who effectively act as regional directors). The leadership holds responsibility and reporting is to their respective Boards and to the Regional Leader as appropriate.

From a **Board perspective**, each board has different committees that take responsibility for different aspects e.g., audit and risk committee, strategy & ministry committee (which includes programme quality assurance) and governance & nominations committee (which looks at board composition).

3.3 Internal quality assurance

Internal Quality Assurance Mechanisms

WVI has well developed quality assurance mechanisms which apply to both their development and humanitarian work, and there are specifically additional quality assurance processes for

mechanisms and risk management

DM activities. The GC (including ROs) have a number of internal quality assurance systems in place. These include self-assessment tools and an organisation wide approach to compliance through a Global Compliance Framework to ensure globally identified as well as locally identified compliance and risk management requirements are met. WVI also has a comprehensive set of policies and processes covering staff safety and security and an overarching *Partnership Policy on Security Management*.

FOs are required to conduct regular capacity self-assessments against the DMS and Internal Control Self Assessments using a standardised tool (ICSAT), covering finance, procurement, payroll, anti-corruption and partner management. These are used to assess capacity and control gaps and enable appropriate technical and capacity support in the case of CAT3 responses.

In terms of programme quality assurance, the overarching monitoring and evaluation framework for the entire organisation is called Learning through Evaluation with Accountability and Planning (LEAP). LEAP links to local FO strategies and M&E processes. In addition, to support the specific needs of humanitarian work, WVI's DMS and Emergency Management System (EMS) provide detailed guidance for every aspect of Disaster Management planning, delivery, monitoring and evaluation. They contain numerous tools, templates, and processes for response to follow and guide and frame the quality assurance process for emergency responses. Each humanitarian response develops its own M&E system following global guidance, to meet the requirements of that response including those of specific donors, and those set out in LEAP. Post Distribution Monitoring (PDM), primarily for NFI, Food, and Cash, are implemented to track quality and provide opportunities for community feedback.

WVI uses a programme management information system called Horizon for planning, budgeting, tracking of indicators and reporting. This allows for uniformity, quality control and reporting on outcome, outputs, impact and reach. The Horizon project has until now only been used for Sponsorship programmes and development grants (e.g., not DM grants), but an ongoing project to integrate DM work into the Horizon system is estimated to be completed by October 2021).

WVI has developed a number of specific systems for information management and M&E within their DM programmes. These include the innovative LMMS system for last mile beneficiary information, the DM grants database, response dashboard (in pilot phase as of March 2021) commodity and NFI tracking systems and WV relief.org, and there is a specific team with responsibility for consolidating and verifying information across field offices. These systems and processes allow for the ability to conduct systematic and ongoing monitoring of activities at response, regional and global levels. These information systems will be made more efficient and accurate when integrated into Horizon.

Responsibility for declaring and providing management oversight to CAT3 responses sits with the Regional Leader. Response directors operating at the national or regional level (for multi-country responses) are accountable to the Regional Leader for the quality and effective delivery of a response. SOs collaborate on quality assurance and financial monitoring and are responsible to their donors for the grants received, working with response offices to ensure donor requirements are met.

WV also ensures that M&E systems in each response are aligned with donor requirements. Generally, this means WV conducts numerous project-based evaluations for donors. For global responses, a programme level evaluation is required in accordance with WV's DMS.

Risk Management

At the highest level, risk management is the responsibility of the WVI Board of Directors, specifically the Audit and Risk Management Committee, to which a WVI Chief Audit Executive reports.

WVI's *Enterprise Risk Management Policy* sets out WVI's Risk Management approach and WVI partnership members are required to have their own risk management policy and follow a set of minimum standards in risk management. Enterprise Risk as defined by this policy encompasses all types of risk including financial loss, legal/compliance, physical harm to staff and children/communities (security, health and safety and environment), reputational, operational, etc.

WVI has a large Internal Audit function with more than 100 internal auditors, operating at national, regional and global levels. All NOs are required to complete an annual Internal Control Self-Assessment which acts as a first line of defence in identifying weaknesses in systems and internal controls. WVI uses an online risk management system which provides a global view of

all risks facing the organisation. This information contributes to the development of the global internal audit plan. The Internal Audit system is primarily based at the regional and global offices to ensure independence and quality, though some NOs have their own internal auditors when required by national legislation.

There is robust tracking of audit findings and implementation of recommendations, and this features on scorecards for which National Directors are accountable. Audit recommendations from internal audit are required to be implemented within 90 days.

3.4 Work with partner organisations

This audit does not refer here to independent entities which are members of the World Vision Partnership. These entities have signed up to WVI policies and the Covenant of Partnership and associated bylaws and are therefore for the purposes of this audit considered to be a part of WVI.

This report, when referring to “Partners” means partner organisations which are external to the WVI Partnership.

WVI refers to itself as a ‘Global Partnership’ and, as described above, has a governance structure that brings together numerous independent legal entities coming together to form the partnership. The majority of staff in countries where WV is operational are from that country, including senior management, leadership and Boards of Directors. WV has in most instances a long-term presence in countries and in specific communities (due to long-term development work). It is therefore felt by many within World Vision that many of the criteria of a ‘local organisation’ are met by World Vision offices, even if they do not meet all of the Grand Bargain criteria. While this is the case, in other areas WV offices can be said to be part of a global NGO and as such can rely on financial, human, and technical resources from within the World Vision Partnership.

World Vision is a signatory to the Grand Bargain and is committed to furthering the localisation agenda. *Our Promise* emphasises that it shall increase work in partnership. At the policy level WVI is committed to strengthening and expanding its ability to partner and has recently developed a Draft Policy Position: *Localisation in Humanitarian Action and Better Together* (draft) which presents WVI’s intent to increase its work with local partners in humanitarian settings. Policy commitments state its aim to improve the appropriateness, scope, speed, quality and effectiveness, relevance, and timeliness of their humanitarian responses through working in partnership.

World Vision has a Policy on working with partners in general, and the DMS includes guidelines for Partnering and Sub-Contracting. A Humanitarian Partnering Toolkit is developed, which includes standardised tools, templates for partner assessment, partnership performance and health check, due diligence, and partnership agreements.

in most cases World Vision is a direct implementing organisation in humanitarian settings. A relatively small proportion of World Vision’s humanitarian responses are implemented by local partner organisations. In FY20, WV implemented 7% of its total humanitarian programming through Partners. It is noted that a significant amount of WV’s humanitarian programming is GIK (Food and Cash & Vouchers) from WFP as an implementing partner. If we take WV’s Cash Grants and exclude GIK, then 23% of such humanitarian programming was through Partners (\$72 million / \$316 million).

There are a limited number of instances where WVI does not have a long-term presence and / or access is restricted, these are Syria, Somalia, Yemen, and Venezuela. In these instances, WVI works largely or exclusively through local partners.

World Vision is active in several multi-stakeholder platforms and within the UN cluster system and has partnerships agreements with several UN agencies. World Vision has a significant formal partnership with World Food Programme (WFP), and is WFP’s largest implementing partner for its food assistance, cash and voucher programming.

4. Overall performance of the organisation

4.1 Effectiveness of the governance, internal quality assurance and risk management of the organisation

Overall, WVI demonstrates strong internal quality assurance and risk management systems are in place, and has a robust monitoring and evaluation system, which includes several on-line information management systems, operational across WV offices. WVI has a well-developed risk management system in place, that includes a strong internal audit function and risk management is demonstrated throughout the organisation. It is recognised within WVI that it has a high number of policies and processes which can make it somewhat difficult for staff to navigate and comply with all of them. To address this, WVI is implementing a Global Compliance Plan, including the roll-out of the Compliance Framework to support FO compliance, which was piloted in 2020.

Responses which start as a CAT1, CAT2 or national response and which evolve over time to a CAT3 response, do not necessarily have all of the systems and processes in place at the point of being declared CAT3. This is because CAT3 responses must meet a higher standard of compliance and they also have access to a greater level of resources, both financial and technical to support them. Hence, some CAT3 responses may begin without strong M&E systems or adequate levels of technical staff in place and the quality of the response may be hampered as a result, at least in the first instance.

4.2 How the organisation applies the CHS across its work

WV shows a strong commitment to accountability to affected populations and continues to be a leader in shaping how the sector addresses this in humanitarian aid. WV has an excellent overall performance in applying the CHS in its work and has institutionalised accountability mechanisms across the organisation, which can be seen in practice at the response level.

WV applies a range of technical standards and frameworks in its DM work, including the CHS. WVI's global policies and systems for DM reflect the CHS well, and a good level of application was found across the responses sampled. While there are some inconsistencies in application of aspects of the CHS across WV's CAT3 responses, in general the CHS is being applied well across WV's work.

WVI's Programme Accountability Framework (PAF) is well understood and used in responses. The PAF is a practical tool to guide the implementation of WV's accountability commitments, including those in the CHS and it provides minimum standards of accountability as well as practical steps to achieve these. The PAF includes guidance on information sharing with communities, complaints handling mechanisms and participation, and contains links to additional practical tools and resources. Accountability to affected populations is particularly well embedded in WV programmes.

WVI also demonstrates transparent reporting through its published Annual Accountability Reports, and financial reporting through the Financial Tracking Service (FTS) and the International Aid Transparency Initiative (IATI).

4.3 PSEA

WV has strong commitments, policies and procedures on PSEA. WV's *Safeguarding Policy* and *Code of Conduct* cover all those engaged in WV projects. All WV staff and people who engage with WV projects are required to sign a statement acknowledging WV's *Child and Adult Safeguarding Policy* and agree to behave in accordance with the *Code of Conduct*. WV's *Child and Adult Safeguarding Policy* also establishes a clear framework for reporting and acting on safeguarding incidences.

WV systematically provides mechanisms for communities to feedback and file complaints in the CAT 3 responses, and WV inform communities about expected staff behaviour and the available mechanisms for community feedback and complaints. Communication is provided in a culturally appropriate way ensuring that also more vulnerable groups can understand the information.

The WV takes part in cluster system and other coordination mechanisms during a CAT3 response, and WV reports suspicion of PSEA incidents to the relevant stakeholders through these mechanisms. Not all WV National Offices have established a plan for referral of Safeguarding Incidents in countries.

The WV Global Centre safeguarding team investigate and handle SEA incidents. Aggregated information on safeguarding incidents and responses are reported to the WVI Board and

where necessary, anonymised summaries of incidents are shared with donors, and the number and status of SEA incidents are reported in WV's annual accountability reports.

4.4 Localisation

WV is a signatory to the Grand Bargain and its strategy *Our Promise* states its commitments to supporting local humanitarian action and to build and expand WV's ability to partner with local and national responders, thereby enhancing local partnering for sustainability.

WV National Offices are registered as independent national organisations with local boards or advisory councils and are locally led. The majority of WV staff are locally hired. The National Offices subscribe to WV's partnership policies and use WVI guidelines.

WV's position towards localisation is set out in its draft policy position on localisation in which WV commits to build on and enhance local capacities through working with existing local actors including governments, community-based organisations, faith actors and faith-based organisations as well as local NGOs. WV engages communities in its responses, work with community leadership groups and establishes community committees, which assist in distributions and in dialogues around the relevance of the response. WV CAT 3 responses are mainly implemented directly by the Global Centre in collaboration with WV the National Office in the country of the response, and WV only partners with local NGOs in a CAT3 response in a limited number of situations. See also under partnership above.

4.5 Gender and diversity

WV has diversity and gender equality policies that commit the organisation to recruiting, hiring, training, developing and retaining qualified people, irrespective of race, ethnicity, gender, nationality, age, marital status and disability. Being based on Christian values, WV seeks to hire qualified Christians who share its faith and values if feasible and in accordance with local laws, This is in accordance with the recommendation of the CHS Alliance on faith-based recruitment.

WV's strategy *Our Promise* commits WV to have a stronger impact on gender equality and its impact on child vulnerability. The strategy therefore emphasises that WV in the future will refer to girls and boys and their potential different capacities and vulnerabilities in its communication and programming. Thereby WVI will signal a greater focus on gender equality and its impact on child vulnerabilities. WV requires that consultations are made with communities including vulnerable children and marginalised groups when designing responses, and that equal access to support is ensured for women and men, girls and boys. In line with this WV use age and sex disaggregated data when planning and monitoring responses,

There are some weaknesses and inconsistencies in the tools used by WVI to track disaggregated data, and consequently, WV is not able to track if complaints and feedback mechanisms are inclusive and if there are trends relating to gender or inclusion which would need to be addressed in its responses.

4.6 Organisational performance against each CHS Commitment

Commitment	Strong points and areas for improvement	Feedback from communities	Average score*
Commitment 1: Humanitarian assistance is appropriate and relevant	<p>WVI's work is guided by Disaster Management policies, standards and processes which commit to impartial assistance and that require programmes are based on needs assessments, are contextually relevant and are aligned with WVI's internal and, external and international standards.</p> <p>WV has the resources (financial, technical and human) that enable it to have an effective presence in the most serious humanitarian emergencies.</p> <p>WV conducts needs assessments and participates in and benefits from joint needs assessments. These enable effective decision</p>	<p>WV staff have the trust and respect of affected people with whom the audit consulted.</p> <p>In some instances, communities were not satisfied with the information provided regarding selection criteria and processes, and they also reported some unmet needs.</p> <p>In some instances, communities were not happy</p>	2.7

	<p>making and appropriate deployment of resources, enabling provision of appropriate and relevant humanitarian assistance. WV's work uses a variety of information sources to inform decision making and response planning.</p> <p>WV's M&E systems do not mandate the collection of beneficiary data for a number of vulnerability factors, such as disability. Several responses do take these factors into account in their planning, analysis and beneficiary targeting and selection, although this is not systematically or consistently monitored and reported on. WV has systems for beneficiary targeting, selection and communicating the criteria to communities.</p>	<p>with the methods WV used to identify beneficiaries or conduct distributions – for example when these were done through local leadership groups. However, communities commented that WV was able to respond to this feedback and make the necessary adjustments.</p>	
<p>Commitment 2: Humanitarian response is effective and timely</p>	<p>WVI's DM policies provide a framework to ensure responses are designed and implemented with appropriate systems for monitoring and evaluation. As a result of these policies and systems, responses demonstrate good evidence of ongoing and supportive monitoring and supervision of local partners.</p> <p>WV's work benefits from systems for flexible and fast emergency funding, enabling timely initial responses. It also benefits from rapid deployment of relevant expertise from the global and regional levels allowing for effective responses.</p> <p>Where WV is present, the levels of preparedness and ability to respond fast and appropriately was increased. However, some examples were found where preparedness was insufficient to enable rapid and effective first response, and preparedness at country level was not always found to be proportionate to the level of risk identified.</p>	<p>Communities reported positive adaptations of programmes based on feedback.</p> <p>Information about when interventions would end was not always communicated to communities.</p>	2.9
<p>Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects</p>	<p>WV engages with and build capacity of local actors as part of its humanitarian responses.</p> <p>When designing a response, WV assesses local capacities to understand the needs as well as the capacities of the disaster-affected community and local organisations. The analysis forms the basis for WV to strengthen local capacity and avoid negative effects.</p> <p>WV also helps build the local capacity by strengthening the local economy through cash-based support and by purchasing commodities locally.</p> <p>WVI does not systematically ensure that marginalised groups are included and that their capacity is strengthened, and that no harm is done to the environment. WVI does not consider how to end or transform an emergency response from the onset of its responses.</p>	<p>In general, communities reported that support provided by WV was relevant and did not lead to unintended negative effects. Community groups reported that community leaders were consulted regarding the support. They also mentioned that marginalised groups were not always included in the dialogues. In sustainable responses, communities requested that a stronger focus be given to resilience building.</p>	2.4
<p>Commitment 4: Humanitarian response is based</p>	<p>WV has a clear ambition to inform, consult and involve communities in an emergency response. WV ensures that communities are and able to voice their ideas and concerns.</p>	<p>Community groups consistently reported that WV staff are respectful, attentive, and professional, but not all</p>	2.4

<p>on communication, participation and feedback</p>	<p>Special consideration is given to inclusion of children and the most vulnerable community members in the consultation processes. WV has a strong Code of Conduct and Safeguarding Policy which require that communities are informed about the organisation, its values and the principles it adheres to including behaviour of staff, and WV provides communities the possibility to provide feedback and complaints.</p> <p>WV uses a number of means to share information with communities. However, information - particularly on expected staff behaviour, is not consistently provided to communities.</p>	<p>community groups knew about the expected behaviour of WV staff.</p>	
<p>Commitment 5: Complaints are welcomed and addressed</p>	<p>WV has an organisational culture that welcomes feedback and complaints. When complaints are received, they are taken seriously and acted upon.</p> <p>WV avail a range of feedback and complaint handling mechanisms for communities. The variety of feedback mechanisms enables vulnerable and illiterate community members to provide feedback. However, WV does not systematically consult diverse community groups about their preferences for providing feedback.</p> <p>WV has clear protocols for handling both sensitive and non-sensitive complaints. Programmatic feedback is managed at country level. Feedback trackers are used across the response, but the feedback tracking tool does not consistently allow WV to analyse if different community groups have specific concerns</p> <p>Sensitive complaints are reported to and managed by WV Global Centre and Trained WV investigators investigate sensitive complaints and report these to the WV Board. WV keeps a global overview of sensitive complaints and how they are managed.</p> <p>WV also has clear protocols for investigating and handling of allegations of harassment across the WVI membership. Not all WV offices have plans in place to ensure that out of scope complaints are systematically and safely referred to relevant parties, in line with its protocols.</p>	<p>Community groups agreed that WV welcomed feedback and complaints, and that WVI adjusted the support based on their feedback</p> <p>Communities found the feedback mechanisms accessible and easy to use and male and female community groups knew how they could provide feedback and complaints and felt safe to do so.</p>	<p>2.3</p>
<p>Commitment 6: Humanitarian response is coordinated and complementary</p>	<p>At the policy level WVI is committed to strengthen and expand its ability to coordinate and collaborate with others. WV has a strong presence in global sector forums and initiatives.</p> <p>WV extensively participates in the cluster system at global, national and response levels for coordination and information sharing, gap identification and to avoid duplication of humanitarian assistance. WV also works in consortia with other INGOs in humanitarian programming. WV responses are well</p>	<p>WV's work is generally considered by communities to be complimentary to that of other agencies.</p> <p>Communities and key stakeholders did not experience or report any overlap of effort between agencies, and good coordination was reported with local and national authorities.</p>	<p>2.7</p>

	<p>coordinated with and complimentary to the actions of national and local authorities.</p> <p>WV has a global commitment to increase its work with local leaders and organisations and has clear policies on humanitarian partnering. Nevertheless, concrete actions to increase WV's work with external partners are not currently articulated in planning or monitoring documents.</p> <p>Currently WV has a limited number of partnerships with local NGOs for humanitarian work, aside from those instances where security and access require it to do so.</p> <p>Where WV is partnering actively with local NGOs, effective systems for working in partnership, supporting, and building the capacity of local NGOs exist. However, WV does not make clear how partners' accountability to communities is systematically assessed.</p>		
<p>Commitment 7: Humanitarian actors continuously learn and improve</p>	<p>WV's work is informed by effective monitoring, evaluation and learning systems and policies in place throughout the organisation and which are supported from the GC.</p> <p>Whilst there is evidence that WV designs humanitarian response activities based on lessons learned, WVI's global systems for learning and for bringing learning into its responses are not consistently used by response staff.</p> <p>The DMS has specific requirements for when and how RTEs and evaluations of all humanitarian responses are conducted. However, regular evaluations of responses do not take place in every case.</p> <p>There are effective systems for sharing learning within the organisation, and to the broader humanitarian sector.</p>	<p>Communities consistently reported that WV's work improved over time based on lessons learned as well as a direct response to the feedback they had given to WV staff.</p> <p>Some communities stated that they were sometimes involved in learning events.</p>	2.5
<p>Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably</p>	<p>WV commits to have fair, open and transparent recruitment processes. WV has a clear Christian identity, and where local law permits, WV does seek to hire qualified Christians who share its faith and values. This is in accordance with the recommendations of the CHS Alliance.</p> <p>WV has clear and comprehensive policies addressing staff wellbeing, and security, and a CoC describing expected staff behaviour. WV also has a consistent performance management system and arrangements for staff development which together support staff to do their jobs effectively, develop their competencies.</p> <p>WV promotes a global work culture of dignity, respect and courtesy, and it commits to providing a work environment that is free of discrimination and harassment. WV's ambitions</p>	<p>Communities reported that WV staff fulfil their roles well and are professional. Communities consistently feedback that WVI staff are accessible to them, are culturally sensitive and treat them with respect.</p>	3.0

	for staff wellbeing include staff care as well as staff development and engagement.		
Commitment 9: Resources are managed and used responsibly for their intended purpose	<p>WVI has effective policies and systems in places to govern the use of resources, and it follow expenditures against plans through its quarterly and annual reporting mechanisms.</p> <p>WV's organisational risk assessment is used to analyse and act upon potential risks including risks related to fraud and corruption. WV offices and projects are subject to external audits and WV's large Internal Audit function investigates if resources are used responsible for their intended purpose.</p> <p>WV approved its environmental stewardship policy in March 2021 and the accompanying management guidelines and implementation plans are not yet fully developed and shared across the WV partnership and programmes. Consequently, WV's does not systematically consider its impact on the environment when using resources.</p>	Communities were unaware of how WV manages its resources, but their impression is that WV's use resources as intended and not being wasteful.	2.6

* *Note: Average scores are a sum of the scores per commitment divided by the number of indicators in each Commitment, except when one of the indicators of a commitment scores 0 or if several scores 1 on the indicators of a Commitment lead to the issuance of a major non-conformity/ weakness at the level of the Commitment. In these two cases the overall score for the Commitment is 0.*

5. Summary of weaknesses

Weaknesses*	Type	Recommended resolution date	Date closed out
2021-3.4: Transition or exit strategies are not systematically developed or communicated to communities in the early stages of WVI responses.	Minor	2023/05/31	
2021-3.6: WVI does not consistently identify and act upon unintended negative effects across all points a – f.	Minor	2023/05/31	
2021-5.6: WVI does not ensure that all communities consistently receive information about WV's values and expected staff behaviour.	Minor	2023/05/31	
2021-9.4: WVI does not systematically consider its impact on the environment when using local and natural resources.	Minor	2023/05/31	
Total Number	4		

* *Note: The weaknesses are completed by the audit team based on the findings.*

6. Sampling recommendation for next audit

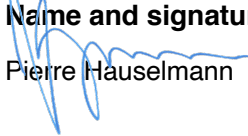
Sampling rate	As per HQAI procedures
Specific recommendation for selection of sites	Specific focus on and priority to onsite in-person consultations with children, and communities and partners, engaged in WV's humanitarian activities (as per the scope).

7. Lead auditor recommendation


In our opinion, World Vision International demonstrates a high level of commitment to the Core Humanitarian Standard on Quality and Accountability and its inclusion in the Independent Verification scheme is justified.

Name and signature of lead auditor:  Claire Goudsmit	Date and place: 2021.06.23, UK
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8. HQAI decision

Registration in the Independent Verification Scheme:	<input checked="" type="checkbox"/> Accepted <input type="checkbox"/> Refused
Next audit: Surveillance audit before 2023.06.23	
Name and signature of HQAI Executive Director:  Pierre Hauselmann	Date and place: Geneva, 2021.07.12

9. Acknowledgement of the report by the organisation

Space reserved for the organisation	
Any reservations regarding the audit findings and/or any remarks regarding the behaviour of the HQAI audit team: <i>If yes, please give details:</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Acknowledgement and Acceptance of Findings: I acknowledge and understand the findings of the audit I accept the findings of the audit	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Name and signature of the organisation's representative: Justin Byworth 	Date and place: 14/07/21, UK

Appeal

In case of disagreement with the decision on certification, the organisation can appeal to HQAI within 14 days after being informed of the decision. HQAI will investigate the content of the appeal and propose a solution within 10 days after receiving the appeal.

If the solution is deemed not to be satisfactory, the organisation can inform HQAI in writing within 30 days after being informed of the proposed solution, of their intention to maintain the appeal.

HQAI will transmit the case to the Chair of the Advisory and Complaint Board who will constitute a panel made of at least two experts who have no conflict of interest in the case in question. These will strive to come to a decision within 30 days.

The details of the Appeals Procedure can be found in document PRO049 – Appeal Procedure.

Annex 1: Explanation of the scoring scale*

Scores	Meaning: for all verification scheme options	Technical meaning for all independent verification and certification audits
0	Your organisation does not work towards applying the CHS commitment.	<p>Score 0: indicates a weakness that is so significant that the organisation is unable to meet the commitment. This leads to:</p> <ul style="list-style-type: none"> • Independent verification: major weakness; • Certification: major non-conformity, leading to a major corrective action request (CAR) – No certificate can be issue or immediate suspension of certificate.
1	Your organisation is making efforts towards applying this requirement, but these are not systematic.	<p>Score 1: indicates a weakness that does not immediately compromise the integrity of the commitment but requires to be corrected to ensure the organisation can continuously deliver against it. This leads to:</p> <ul style="list-style-type: none"> • Independent verification: minor weakness • Certification: minor non-conformity, leading to a minor corrective action request (CAR).
2	Your organisation is making systematic efforts towards applying this requirement, but certain key points are still not addressed.	<p>Score 2: indicates an issue that deserves attention but does not currently compromise the conformity with the requirement. This leads to:</p> <ul style="list-style-type: none"> • Independent verification and certification: observation.
3	Your organisation conforms to this requirement, and organisational systems ensure that it is met throughout the organisation and over time – the requirement is fulfilled.	<p>Score 3: indicates full conformity with the requirement. This leads to:</p> <ul style="list-style-type: none"> • Independent verification and certification: conformity.
4	Your organisation's work goes beyond the intent of this requirement and demonstrates innovation. It is applied in an exemplary way across the organisation and organisational systems ensure high quality is maintained across the organisation and over time.	<p>Score 4: indicates an exemplary performance in the application of the requirement.</p>

* Scoring Scale from the CHSA Verification Scheme 2020