Takaful Al Sham Charitable Organisation
Maintenance Audit 2 – Report - 2024/12/03

1. General information and audit activities

Role / name of auditor(s)	Lead Auditor / Mahmoud Hassanin Elsisi	
Audit cycle	Second cycle, Certification	
	Date / number of participants	**Any substantive issues arising**
Opening Meeting	2024-10-15 /10	No
Closing Meeting	2024-10-30 /11	No
Interviews	**Position / level of interviewees**	**Number**
	Managers (Head Office)	5
	Coordinators (Head Office)	2
	Officers (Head Office)	3

2. Actions and progress of organisation

2.1 Significant change or improvement since the previous audit

Takaful Al Sham Charity Organisation (TAS) is a Turkish national NGO founded in 2012 by volunteers in response to the humanitarian crisis in Northwest Syria. Officially registered in 2013 (Reg. No. 27-016-179) under Turkish Civil Society Authority regulations, TAS focuses its programming on education, protection, and the empowerment of vulnerable populations, including children, youth, and women, with an emphasis on preserving dignity and meeting basic needs.

The governance structure of TAS continues to be upheld by a General Assembly (GA) comprising 25 members, of whom nine are women. In 2022, the GA elected the current seven-member Board of Trustees (BoT), which provides strategic oversight of the organisation. The Board of Trustees supervises the General Director, who holds overarching authority across TAS, while the CEO is entrusted with the management of operations and programme implementation specifically within Syria.

At the time of this Maintenance Audit 2 (MA2-2024), TAS is concentrating its operational focus exclusively in Northwest Syria. Recent shifts in global humanitarian priorities, including an increased focus on crises in Ukraine and Palestine, have impacted funding for the Syrian humanitarian response. As a result, TAS has reduced its programme portfolio by 25%, retaining 75% of its activities for 2024, supported by a diversified yet constrained funding base. This reduction underscores the risks associated with securing adequate and appropriate resources to sustain ongoing programmes, as well as the potential challenges in developing and implementing effective exit strategies. These risks warrant careful consideration during the scoping and risk assessment phases of the forthcoming recertification audit.

Currently, 13.5% of funding is sourced from UN agencies, 51.1% from international NGO sub-grants, and 35.4% from institutional donors. TAS' programme portfolio is structured to address critical humanitarian needs within Northwest Syria. Early Recovery and Livelihoods interventions constitute 41% of the portfolio, Education initiatives comprise 28%, Emergency Relief makes up 15%, Water, Sanitation, and Hygiene (WASH) projects account for 7%, Shelter and Non-Food Items (NFI) represent 7%, and Protection services account for 2%. This portfolio allocation enables TAS to address both immediate relief and longer-term recovery needs, ensuring alignment with the evolving demands of the humanitarian context and sector-specific strategies.

In 2024, TAS developed a Strategic Plan for 2025–2029, set to launch in the first quarter of 2025, under the vision of "Building an empowered and resilient community." This plan aims to foster self-sufficiency and resilience in conflict-affected areas through focused initiatives in child protection, education, youth empowerment, and economic sustainability, with an emphasis on local livelihood support and microenterprise development. The plan reflects TAS's commitment to social justice, targeting sustainable and measurable outcomes aligned with international

humanitarian standards. To support this strategic direction, TAS is implementing a series of structural realignments intended to enhance organisational effectiveness. Key developments involve the establishment of an Endowment (Waqf) Department to diversify funding streams and a Business Development and Economic Empowerment Department, designed to facilitate expanded youth and livelihood initiatives. Additionally, the Quality Department is set to undergo expansion through the inclusion of a dedicated Research & Reporting Unit to complement and strengthen existing MEAL functions. Plans also indicate the consolidation of IT and Information Management functions within the Quality Department to optimise operational efficiency, data integrity, and information security. Furthermore, the Internal Control Department will incorporate a compliance function, to enhance governance mechanisms and oversight capacity. These restructuring initiatives are projected for early 2025, ensuring alignment with the strategic imperatives outlined in the plan.

TAS is advancing efforts to establish fundraising offices in Germany and Canada, with registrations projected for early 2025. This expansion is expected to increase contributions from private donors, with the aim of diversifying funding streams and strengthening financial stability to support TAS's international humanitarian activities.

In the third quarter of 2024, TAS introduced an Enterprise Resource Planning (ERP) system to centralise core operations on a unified electronic platform. This ERP system integrates functions across human resources, procurement, grant management, employee records, and training, with the objective of enhancing resource visibility, streamlining workflows, and improving interdepartmental coordination to achieve potentially greater operational efficiency. By the end of 2024, TAS is expected to implement a grant and information management system aimed at improving oversight of funding and project activities. This system is designed to centralise grant tracking, compliance, and reporting, providing TAS with tools to monitor critical programme areas, including Education, Shelter and Non-Food Items (SNFI), and Water, Sanitation, and Hygiene (WASH). Key features of this system include location-based tracking, real-time indicators for resource distribution, and project status updates, intended to enhance TAS's insights into project progress and resource allocation across its operations.

Through 2024, TAS revised several key policies and guidelines to better align its operational practices with the Core Humanitarian Standard (CHS) and to address some of the observations raised during the last renewal audit (TAS-REN-2022).

The updates encompass the MEAL Policy, Accountability Policy, Human Resources Policy, Programme Guidelines, Risk Management Policy, Grant and Partnership SOPs, CBO Partnership and Capacity Building Policy, Safeguarding Risk Assessment and Risk Directory, and Security and Safety Policy.

The updated MEAL Policy establishes enhanced data management protocols and expands the beneficiary feedback system, supporting transparent impact assessment and evidence-based decision-making. Similarly, updates to the Accountability Policy formalise community engagement, feedback channels, and complaint handling to improve communication and foster inclusive participation in addressing community needs.

The Human Resources Policy integrates multiple standards to uphold ethical practices and organisational integrity, including an Anti-Terrorism Policy to ensure compliance with international regulations and avoid associations with proscribed entities. The Equal Opportunities, Gender Equality, and Non-Discrimination policies set commitments to fair, unbiased recruitment processes that promote diversity. Integrity and Confidentiality standards safeguard organisational data by prohibiting unauthorised disclosures.

The Safeguarding and Child Protection Policy establishes a zero-tolerance approach to child exploitation, mandating clear guidelines and immediate reporting of incidents. The PSEAH Policy (Protection from Sexual Exploitation, Abuse, and Harassment) prohibits harassment and exploitation, with secure and confidential reporting mechanisms. Safe Employment guidelines embed safeguarding principles into recruitment and onboarding, ensuring protective measures from the outset.

The Conflict of Interest policy requires staff to avoid personal engagements that conflict with TAS duties, promoting transparency through mandatory disclosures. The Anti-Fraud/Anti-Corruption Policy mandates strict accountability for resource use, with clear expectations for responsible management. The Code of Conduct defines professional standards aligned with TAS's values, while the Integrity Principles emphasise commitment to human rights, equity, confidentiality, and the prompt reporting of violations.

The Programme Guidelines clarify roles and responsibilities across the project lifecycle, reinforcing quality in planning, implementation, and reporting. Revised Grant and Partnership SOPs introduce criteria for grant acquisition, partner selection, and donor compliance, strengthening accountability in grant management. The CBO Partnership and Capacity Building Policy includes provisions for engaging Women-Led, Youth-Led, and Disability-Oriented CBOs, promoting sustainable partnerships and local ownership.

The Compliance Policy outlines anti-fraud measures in financial management to support TAS's legal and ethical accountability. Updates to the Security and Safety Policy incorporate risk management and incident response

protocols, emphasising staff safety in high-risk areas and adherence to the "Do No Harm" principle. The newly drafted Risk Management Policy provides a structured framework for risk identification, assessment, and mitigation, including six-monthly reviews and designated roles at project and department levels to support coordinated risk management.

These revisions will be assessed in the upcoming renewal audit to ensure systematic implementation and evaluate their integration within TAS's operational practices.

TAS displays its HQAI certification claim across its website, email signatures, and donor presentations. The website includes a link to HQAI for verification of certification status and presents the current version of the certificate.

2.2 Summary on corrective actions

Corrective Action Requests (CAR)	Type and resolution timeframe	Progress made to address the CAR and in response to the findings of the indicator	Evidence (doc no., KII)
NA / There were no open Corrective Action Requests (CARs) at the Maintenance Audit 2	NA	NA	NA

3. Summary of non-conformities

Corrective Action Requests (CAR)	Type	Status	Resolution timeframe
NA	NA	NA	NA
Total Number of open CARs			

4. Claims Review

Claims Review conducted	☒ Yes ☐ No	**Follow-up required**	☐ Yes ☒ No

5. Lead auditor recommendation

In my opinion, TAS continues to conform with the requirements of the Core Humanitarian Standard on Quality and Accountability.

I recommend maintenance of certification.

Name and signature of lead auditor:	Date and place:
Mahmoud Hassanin Elsisi	Doha, 20 November 2024

6. HQAI decision

☒ Certificate maintained ☐ Certificate suspended	☐ Certificate reinstated ☐ Certificate withdrawn

Surveillance audit before: 2025/08/17	
Name and signature of HQAI Executive Director: Désirée Walter	**Date and place:** Geneva, 03 December 2024

7. 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: If yes, please give details:	☑ Yes ☑ No
Acknowledgement and Acceptance of Findings: I acknowledge and understand the findings of the audit	☑ Yes ☑ No
I accept the findings of the audit	☑ Yes ☐ No
Name and signature of the organisation's representative: سيب	**Date and place:**

Appeal

In case of disagreement with the quality assurance decision, the organisation can appeal to HQAI within 14 workdays after being informed of the decision.

HQAI will transmit the case to the Chair of the Advisory and Complaint Board who will confirm that the basis for the appeal meets the appeals process requirements. The Chair will then constitute an appeal panel made of at least two experts who have no conflict of interest in the case in question. The panel will strive to come to a decision within 45 workdays.

The details of the Appeals Procedure can be found in document PRO049 – Appeals 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.	**Score 0:** indicates a weakness that is so significant that the organisation is unable to meet the commitment. This leads to: • 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.	**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: • 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.	**Score 2:** indicates an issue that deserves attention but does not currently compromise the conformity with the requirement. This leads to: • 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.	**Score 3:** indicates full conformity with the requirement. This leads to: • 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.	**Score 4:** indicates an exemplary performance in the application of the requirement.

* Scoring Scale from the CHSA Verification Scheme 2020