

# Caritas Denmark (CDK)

## Renewal Audit – Summary Report – 2024/04/24

### 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 type="checkbox"/> Federated <input type="checkbox"/> With partners	<input checked="" type="checkbox"/> Humanitarian <input checked="" type="checkbox"/> Development <input type="checkbox"/> Advocacy	<input checked="" type="checkbox"/> Humanitarian <input checked="" type="checkbox"/> Development <input type="checkbox"/> Advocacy
<b>Legal registration</b>	Registered as an 'Association' under the Danish Company Registrations Act	
<b>Head Office location</b>	Copenhagen, Denmark	
<b>Total number of organisation staff</b>	21	

#### 1.2 Audit team

<b>Lead auditor</b>	Ivan Kent
<b>Second auditor</b>	Elisabeth Meur
<b>Third auditor</b>	-
<b>Observer</b>	-
<b>Expert</b>	-
<b>Witness / other participants</b>	-

#### 1.3 Scope of the audit

<b>CHS:2014 Verification Scheme</b>	Certification
<b>Audit cycle</b>	Renewal Audit, Third cycle
<b>Coverage of the audit</b>	<p>The audit covers all humanitarian and development programming implemented by Caritas Denmark (CDK) and its partners. This audit covers CDK's development programming for the first time (previous audits covered humanitarian programming only).</p> <p>CDK's domestic programme which works with migrant communities in Copenhagen is excluded from the scope of this audit.</p>

#### 1.4 Sampling\*

<b>Total number of Country Programmes sites in scope</b>			8
<b>Total number of sites for onsite visit</b>			1
<b>Total number of sites for remote assessment</b>			2
Name of Country programme site	Included in final sample (Y/N)	Rationale for sampling and selection / de-selection decision	Onsite or Remote
<b>Random sampling</b>			
Myanmar	Yes	Myanmar was included in the final sample as it has been categorised by CDK as a development programme (with some humanitarian elements) and has therefore not	Remote

		previously been selected for inclusion within CDK's CHS audits. Inclusion in the audit enabled auditors to see how CDK manages programmes remotely.	
Burkina Faso	Yes	CDK categorises Burkina Faso as a 'nexus' programme. It has not been previously included within the sample for previous CDK CHS audits. Inclusion in the sample would enable auditors to see how CDK engages with a partner in the early stages of a partnership.	Remote
Niger	No	Niger was not selected because it had been included in the previous audit and at the time of planning, a <i>coup d'etat</i> was taking place.	
Jordan	No	Jordan was not included in the final sample because CDK categorises its programmes as humanitarian only. It had also been selected for a recent audit in 2020.	
<b>Purposive sampling</b>			
Uganda		Uganda was included in the sample as it would enable auditors to review both humanitarian and development operations. It would also enable the auditors to review CDK's partnership with a national and a diocesan Caritas organisation, as well as with a development partner which is outside the Caritas Confederation.	Onsite
<b>Any other sampling performed for this audit:</b> None			
<b>Sampling risks identified:</b> The audit of CDK's programme in Myanmar was by document review only. It did not include onsite or online interviews with partner staff in order to minimise risks to safety or to risk compromising the implementation of the programme. The auditors conducted an interview with CDK's programme coordinator for Myanmar and have confidence in the findings and conclusions of the audit based on this methodology.			

*\*It is important to note that the audit findings are based on a sample of an organisation's activities, programmes, and documentation as well as direct observation. 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
Caritas Denmark Office: Copenhagen (interviews with CDK staff)	2023/11/22 to 2023/11/29	Onsite
Burkina Faso: Ougadougou (interviews with partners)	2024/01/15 to 2024/01/16	Remote
Uganda: Kampala, Yumbe, Bidibidi, Rakai (interviews with partners and communities)	2024/01/24 to 2024/01/30	Remote
Myanmar	Documents only	Remote

### 2.2 Interviews

Level / Position of interviewees	Number of interviewees		Onsite/ Remote
	Female	Male	
<b>Caritas Denmark Office</b>			
Board	1		Remote

Management	3		Remote
Staff	5	3	Remote
<b>Country Programmes</b>			
Partner staff	11	12	Remote
Others		1	Remote
<b>Total number of interviewees</b>	<b>20</b>	<b>16</b>	<b>Total: 36</b>

## 2.3 Consultations with communities

Type of group and location	Number of participants		Onsite or remote
	Female	Male	
Group discussion #1 – Peace Building Committee, Bidibidi	6		Onsite
Group discussion #2 – Peace Building Committee, Bidibidi		10	Onsite
Group discussion #3 – Farmers, Bidibidi	3	4	Onsite
Group discussion #4 – Farmers, Bidibidi	2	3	Onsite
Group discussion #5 – Cooperative, Rakai	6		Onsite
Group discussion #6 – Cooperative, Rakai		9	Onsite
<b>Total number of participants</b>	<b>17</b>	<b>26</b>	<b>Total: 43</b>

## 2.4 Opening meeting

<b>Date</b>	2023/11/22
<b>Location</b>	Copenhagen (remote)
<b>Number of participants</b>	9 (6 female, 3 male)
<b>Any substantive issues arising</b>	None

## 2.5 Closing meeting

<b>Date</b>	2024/02/21
<b>Location</b>	Copenhagen (remote)
<b>Number of participants</b>	9 (7 female, 2 male)
<b>Any substantive issues arising</b>	None

## 3. Background information on the organisation

### 3.1 General information

Caritas Denmark (CDK) was founded in 1947, originally delivering emergency aid for German refugees in Europe after World War II. CDK is the Catholic Church's official aid organisation in Denmark and draws its values from Catholic Social Teaching and the Universal Declaration of Human Rights.

CDK's vision is a world where 'the dignity of the individual is considered fundamental, based on love, justice, and peace. A world based on community and responsibility for the poor and vulnerable, and where creation is considered a common good'. It is a member of Caritas Internationalis (CI), a global confederation of 162 Caritas members founded in 1951 and working in more than 200 countries and territories. CDK has been registered as an Association with the Danish Business Authority since 1970.

CDK's current strategy (2022-2025) is entitled 'One Human Family – One Common Home.' Its international work is centred around four global goals: reducing risk, saving lives and

rebuilding communities; promoting sustainable integral human development and care for creation; building global solidarity by amplifying the voices of the poor; and increasing the effectiveness of the Caritas confederation by building stronger local partners.

CDK's global theory of change is informed by its position as a Danish civil society organisation, by its membership of the Caritas confederation, and by its modality of working with partners, who are themselves mostly Caritas Internationalis Member Organisations (CIMOs) based in the South. At the time of this audit, CDK's international programme consisted of work with partners in eight countries: Burkina Faso, Niger, Uganda, Jordan, Bangladesh, Myanmar, Lebanon and Ukraine, and maintained flexibility to contribute to additional emergency appeals (EAs) co-ordinated by CI.

CDK's total income in 2022 was DKK 82.6m (EUR 11m), increasing from DKK 58.8m (EUR 7.9m) in 2021. The majority of CDK's annual income (76% in 2022) is from the Danish Ministry of Foreign Affairs via a four-year Strategic Partnership Programme (SPA) which runs concurrently with the CDK Organisational Strategy (2022-2025). A fundraising plan was launched in 2023 to diversify CDK's income base.

The SPA programme includes a flexible funding element which enables CDK to respond to rapid onset emergencies including EAs outside CDK's existing country engagements, and coordinated by CI. In recent years, CDK has increasingly aimed to integrate a Humanitarian-Development-Peace nexus approach to its work, leading to a convergence of standards and tools across its programmes. The scope of this audit covers CDK's work with partners in both humanitarian and development contexts for the first time.

CDK also has a domestic programme, focused on improving access to employment, health and rights information to marginalised communities. This includes a clinic and a migrant house in Copenhagen. CDK's domestic programme is not covered by the current CHS Audit. In 2022, CDK estimates that its projects supported 1,646 people in Denmark and 545,737 people internationally.

### 3.2 Governance and management structure

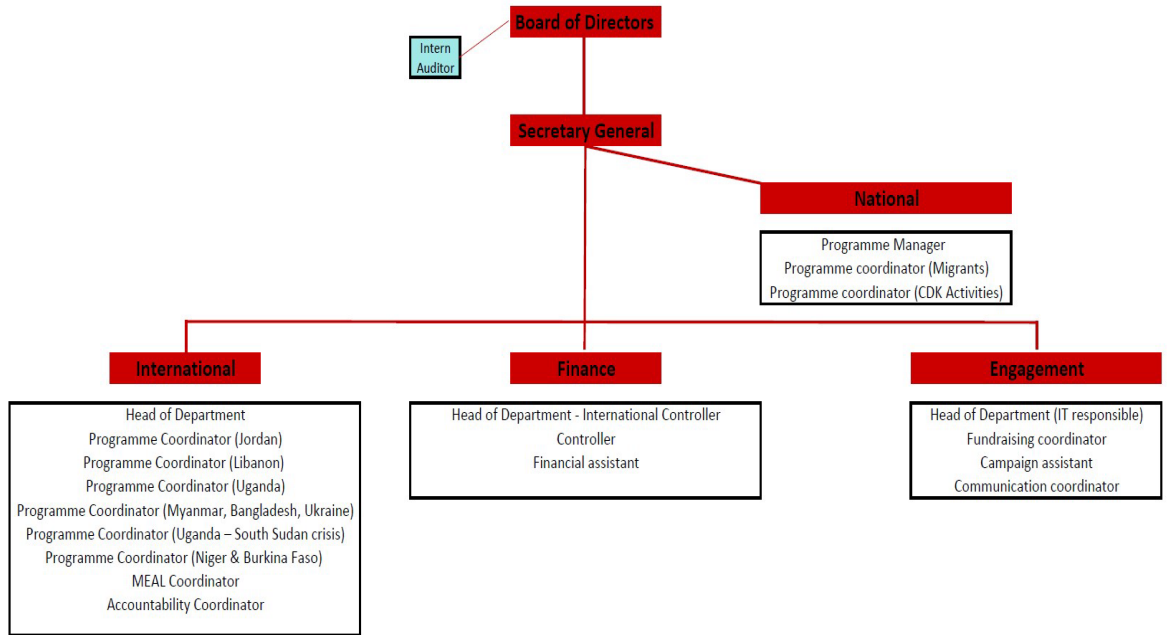
CDK is governed by a Board of Directors consisting of six members. The Chair is selected by the Catholic Bishop of Copenhagen, and one of the members is selected by, and from among the staff of CDK. Board members serve a term of four years, and have overall responsibility and oversight of CDK's strategy and policies, compliance with relevant legislation, and for ensuring that the organisation operates according to sound financial management principles and standards. The Board meets six times each year. At the time of the audit, all six Board positions were filled.

CDK aligns its work with the objectives of the CI Strategic Framework (2024-2030) but is not bound by this. As a member of CI, CDK has voting rights for the appointment of the CI leadership which takes place at the CI General Assembly every four years. CDK's General Secretary is also a Board member of Caritas Europa (the CI regional body). Membership of CI is an integral part of CDK's identity. It provides CDK with a global network of Caritas Internationalis Member Organisations (CIMOs) leading to partnerships for programme implementation and advocacy, access to communities in the global south, and a set of common values and management standards.

The Board appoints the Secretary General who leads the day-to-day management of the organisation. The structure of CDK has changed as a result of the development of its national programme, with the Secretary General now overseeing four departments:

- The International Department, composed of Programme Coordinators, each with a different portfolio of countries. The department also contains the Accountability Coordinator and MEAL Coordinator.
- The Finance Department, which supports international activities in terms of finances, human resources, and administration. It also hosts the International Controller position.
- The Engagement Department which leads on fundraising, communications and campaigns with the public. It is also responsible for IT and the management of the website.
- The National Department, which manages domestic activities, including CDK's Migrant House in Copenhagen.

The senior management team (comprising the Secretary General and Heads of Department) meet on a weekly basis. Departmental meetings take place monthly. An all-staff team meeting is convened each week to share updates. CDK’s current management structure is shown in the organogram below.



### 3.3 Internal quality assurance mechanisms and risk management

CDK’s internal quality assurance mechanisms undergo periodic reviews through external audits, which are based on the Caritas International Management Standards, the Core Humanitarian Standard (CHS), and a framework used by the Ministry of Foreign Affairs under CDK’s SPA Programme. Every four years, the Board appoints an external auditor to conduct an internal audit and perform an organizational risk analysis of CDK.

As a member of CI, CDK commits to the implementation of the Caritas Internationalis Management Standards (CIMS), a set of benchmarks and principles arranged into five domains: laws and ethical codes; governance and organisation; programme and finance accountability; stakeholder involvement; and safeguarding. CDK commissioned a CIMS assessment in 2022 and developed a combined internal plan to co-ordinate improvement actions on CIMS and CHS.

A set of policies and guidance manuals cover different aspects of quality assurance and risk management, including a Code of Conduct and Ethics, an Anti-Corruption Policy, and a Feedback and Complaints Handling Policy and Procedures. Staff are provided with an induction on these policies, which are also attached as an annex to grant agreements with partners. CDK also commits to CI standards and promotes these among its partners, the CI Children and Vulnerable Adults Safeguarding Policy being mandatory for CIMOs.

International programmes are guided by a Manual for International Interventions (currently being updated) which refers to the CHS and CIMS as guiding standards. The development of new partnerships involves a process of capacity assessment, and existing partner organisations are encouraged to undertake CIMS assessments to facilitate dialogue on areas of improvement and capacity support. Donor selection follows a process of due diligence to assess compatibility with CDK’s values.

Partnership and grant agreements, and monitoring and support by CDK’s staff set the framework for quality assurance at project level. Risk analysis forms part of an annual review

of each programme theory of change. A risk assessment matrix template is in place for partners to update on an annual basis or on a quarterly basis if the context changes. The risks identified in the template include contextual risks, programmatic risks, and institutional risks, and partners are required to reflect upon the 'Do No Harm' principle. They are also asked to consider environmental risks, and risks associated with sexual exploitation, abuse, and harassment in line with the CHS.

During each project, quarterly monitoring reports, regular online communication and on-site visits by CDK staff provide the basis for dialogue and identification of challenges linked to the project and the implementation of the CHS and the CIMS. In some locations, where programmes cannot be visited due to insecurity, CDK uses consultants. A remote monitoring checklist is being developed for inclusion in the revised International Manual.

Financial management and control procedures are articulated in CDKs Finance and Project Finance Manuals. Project budgets are reviewed on a quarterly basis and CDK's International Controller coordinates external audits for partners, performs spot checks and supports capacity development.

### **3.4 Work with partner organisations**

CDK does not directly implement projects and works solely through partner organisations in line with its commitment to localisation. Partner organisations do not necessarily need to be members of CI. However, at the time of the RA, only one of CDK's partners was not a member.

CDK's partnership work is guided by a set of CI partnership principles, including a focus on subsidiarity. Increasing the effectiveness of the Caritas Confederation forms one of CDK's Global Goals. CDK sees its role in the partnership as providing funds, supporting systems and processes, ensuring quality and risk management of the projects, and facilitating access to international policy debates through linkages with CI and other stakeholders such as the Danish Ministry of Foreign Affairs.

Following the introduction of the new funding agreement with the Ministry of Foreign Affairs, partners also signed a four-year Framework Partnership Agreement (FPA) with CDK. Partners submit narrative and financial reports for each grant allocated under their FPA. Partner finance reports are externally audited by a local auditor each year and submitted to CDK. Together with the narrative reports, these form the basis for discussing and agreeing programme adjustments.

As members of CI, both CDK and its partners share their commitment to the CIMS, to the Caritas Internationalis Guiding Principles, and to CI's policies. CDK monitors its projects and partnerships via regular communication by the Programme Coordinator, site visits including those undertaken by CDK's financial team, and quarterly reports submitted by partners.

## **4. Overall performance of the organisation**

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

CDK's existing governance and internal quality assurance mechanisms remain effective, and have been largely successful in addressing many of the issues identified in previous audits. Following the previous CHS recertification audit in 2021/2022, CDK developed an improvement plan with the international and senior management teams. Ongoing attention to the CHS by CDK's Accountability Coordinator and CDK's senior management has enabled a good level of sensitisation regarding the CHS, and continual investment in addressing gaps, alongside the recommendations of the 2022 CIMS assessment.

CDK has used the transition to a new SPA Framework (2022-2025) with the Danish Ministry of Foreign Affairs as an opportunity to develop a revised set of partner agreements, planning and monitoring tools to address several issues identified in previous audits. The appointment of a MEAL coordinator has enabled a detailed revision of the International Manual which gives stronger attention to the CHS and more detailed processes regarding partner selection, project development, monitoring and programme learning. This currently remains in draft form pending final approval by senior management.

The principle of subsidiarity is at the heart of CDK's approach and creates opportunities, but also some challenges in mainstreaming the CHS. Subsidiarity enables programmes to be designed and monitored directly by partners in line with the localisation agenda. CDK's



programme co-ordinators, accountability, MEAL and finance staff can suggest changes and adjustments to ensure quality and accountability at programme level, but ultimately much depends on the level of open communication and trust between CDK and its partners. Given that CDK's partners are almost all members of the CI confederation, the ability of CDK to integrate the CHS in its partnership work has much to do with the complementarity between CIMS and the CHS.

#### 4.2 Level of implementation of the CHS and progress on compliance

CDK remains highly committed to the CHS through its work with its partners and within the Caritas Confederation. The language of the CHS is well-known and integrated by Board, management, staff, and by partners. CDK continuously and successfully promotes the CHS within the Confederation and among its local partners. Many CI and CDK strategic and programmatic documents refer to the CHS, including the *CI Strategy 2024-2030*, the *CDK Organisational Strategy 2022-2025*, the *CDK International Manual*, and the *Programme Narrative Proposal* template.

To be consistent with its commitment to the Humanitarian Development and Peace nexus, CDK opted to include its development mandate in this RA audit. Interviews and documentary evidence at partner level show that the CHS is in the process of becoming a routine and a legitimate quality management and accountability tool across nexus programming. Regarding conformity with the CHS, the auditors observed consistent implementation across both humanitarian and development mandates.

CDK has made consistent efforts to resolve the remaining Minor CARs and observations raised at the previous recertification audit. There is evidence of systematic improvement at policy and practice level in the areas of the partnership approach, adaptive and flexible programming, risk management, complaints-handling mechanisms, staff and partners' security, and resource management. The Minor CAR 8.9 concerning partners' security commitments has been addressed by assessment and support to partners and is now closed. CDK now conforms with all the CHS indicators, with the exception of Indicator 5.6 where a Minor CAR has again been raised. The evidence does not yet confirm the impact of recently introduced monitoring tools. Two policies are still under review – the *International Manual* and the *Environment Policy*. The impact of these changes will be further analysed during subsequent audits.

As a result of the CIMS assessments, the ongoing dialogue with partners, and project monitoring processes, CDK is aware of remaining gaps in assuring the implementation of the CHS at community level. The main areas of weakness are in information sharing with communities, effective feedback and complaints mechanisms, and on data disaggregation across the programme cycle, especially on disability and regular assessment of community capacity.

**Protection from Sexual Exploitation and Abuse (PSEA) mainstreaming:** CDK is committed to mainstreaming the Do No Harm principle and the conflict sensitivity approach across the project cycle, in risk assessments, and in monitoring tools. CDK and its partners have multiple policies in place to prevent sexual exploitation and abuse (SEA), such as safeguarding policies, codes of conduct, complaints-handling and HR policies. At the time of the renewal audit in 2022, not all CDK's partners had a complaints-handling mechanism (CHM) in place. This is no longer the case. Safeguarding has also been better mainstreamed in CDK's programmes and monitored through reporting mechanisms, risks assessments, and partners' visits. Some issues still need to be addressed such as ensuring that communities receive consistent and systematic information on expected staff behaviour, and access to a well-managed CHM.

Progress has also been made to strengthen the identification of potential and actual negative effects on SEA. Some measures are still lacking, for example, systematic vulnerability assessments; the integration of disability criteria assessment tools; the protection of personal data from communities; the assurance of informed consent for photographs, and the systematic closing of feedback.

**Localisation:** CDK is committed to the principle of subsidiarity. CDK's approach is systematically highlighted by its partners, identifying CDK as a respectful, flexible and reliable partner. CDK exceeds in two CHS requirements related to partner capacity-building showing consistent and systematic support.

CDK has proven to be instrumental in promoting CHS compliance among national and local Caritas and with non-CI partners. Indeed, some of its partners are starting a CHS verification process supported by CDK. A Local Leadership Strategy 2022-2025, not yet fully rolled out,

considers that capacity and organisational developments are a cornerstone of CDK's partnership approach. Future audits shall investigate the concrete effects of this new mechanism.

**Gender and diversity:** The Human-Rights Based Approach, gender and the Leave No One Behind (LNOB) principle have been mainstreamed in policies and monitored through a new *Annual Progress Report* template. CDK has a leading role regarding gender mainstreaming both within the Confederation and with its partners. Women's empowerment is a key priority in CDK's programming with the development of specific targeted interventions. Data are systematically disaggregated by age and gender, but this is not the case for other diversity criteria, such as disability and ethnicity.

CDK does not yet consistently ensure that its partners' programmes properly consider the diversity of communities, for instance, through data disaggregation and systematic capacity, and vulnerability assessments. In the absence of systematic data disaggregation criteria including disability, CDK cannot consistently identify specific needs, risks and vulnerabilities of different groups. CDK does not yet systematically work with its partners to ensure that diversity is mainstreamed in implementation. The effects on gender and diversity of the new *Programme Proposal* and *Annual Progress Report* shall be examined in future audits.

### 4.3 Performance against each CHS Commitment

Commitment	Strong points and areas for improvement	Feedback from communities	Average score*
<b>Commitment 1:</b> Humanitarian assistance is appropriate and relevant	<p>CDK has processes in place to ensure an appropriate ongoing analysis of the context. CDK's partners, due to their local anchorage and their participation in coordination mechanisms (see C.6), have a good understanding of the context and the stakeholders. They regularly share and discuss analyses of contextual changes with CDK. The nexus approach enables CDK and its partners to adapt programmes to changing needs and context. Flexible funding and adaptive programming are used to ensure the relevance of programme activities.</p> <p>While CDK's policies and strategic objectives commit the organisation to take into account the most disadvantaged people, CDK does not have a system in place that consistently ensures the appropriateness of activities with regard to communities' capacities, vulnerabilities, and specific needs. CDK does not systematically ensure that disability and other diversity criteria are integrated in assessments. While there is a strategic commitment to impartiality, this principle is not spelled out in partnership agreements with local partners.</p>	<p>Most community groups sampled confirm that activities respond to their needs and are responsive to contextual changes. For instance, women from a peace building committee confirm that they feel safer as a result of their membership of the group and its mediation trainings.</p> <p>All people interviewed confirm that everyone can participate in programmes. However, some communities state that activities are not always adapted to the capacities of different groups. Some people would have appreciated to have income generating activities adapted to their specific skills and trainings adapted to different age groups.</p>	2.3
<b>Commitment 2:</b> Humanitarian response is effective and timely	<p>CDK ensures that programme commitments are in line with organisational capacities across the organisation, with its partners, and over time. This is a major strength of the organisation that enables it to be effective in both its humanitarian and development responses. CDK systematically and</p>	<p>Communities appreciate effective support, for example in the timely distribution of seeds and that more drought/pest resistant varieties have been supplied.</p>	2.9



	<p>consistently develops the capacity of its partners depending on their needs. This is also demonstrated through the consistent knowledge and use of quality and technical standards and the management of referrals for unmet needs.</p> <p>The CI Emergency Appeal mechanism, and unallocated flexible funds should enable a timely response to emergencies. However, CDK has not developed a guidance document or a policy on nexus operationalisation and some partners have noticed challenges in implementation. Overall, there is a lack of clarity for practical and procedural elements – like budgeting, contingency planning and emergency preparedness plans.</p> <p>Nevertheless, CDK’s partners underscore that the organisation is rapid and reliable in its response.</p>		
<p><b>Commitment 3:</b> Humanitarian response strengthens local capacities and avoids negative effects</p>	<p>Capacity building is at the centre of one of CDK’s strategic goals. CDK’s programmes consistently strengthen the capacities of both partners and communities. The programmes sampled for this audit focus on livelihood resilience, strengthening civil society and community structures, increasing resilience, building local leadership through cooperatives and women’s empowerment. CDK’s support to its partners is continuous and effective.</p> <p>With regard to potential negative effects of programmes, CDK ensures that its partners identify these in the areas of culture, gender, and social and political relationships; the local economy; and the environment. However, some risks and potential negative effects on livelihoods, safeguarding, and personal data protection are not well assessed.</p> <p>The lack of awareness about the timescale of the programme and low participation of communities in the definition of transition and sustainability strategies increases the risk of dependency.</p>	<p>Communities feel more resilient and knowledgeable as a result of trainings and other activities.</p> <p>Women interviewed confirm that they are more self-reliant and autonomous.</p> <p>Most communities interviewed do not know the planned end of the programme and have a limited understanding of phase out. Some communities highlight that they feel uncertain and dependent.</p>	<p>2.5</p>
<p><b>Commitment 4:</b> Humanitarian response is based on communication, participation and feedback</p>	<p>CDK’s policies and strategic documents promote and support a culture of open communication. The organisation uses its website to be transparent about its work, its organisational policies, principles and standards. The participation of communities is emphasised in CIMS, and implemented through community-based approaches. Gender equity and LNOB approaches are mainstreamed and monitored using CDK’s programme documents ensuring inclusive representation.</p> <p>However, consistent and systematic information sharing with communities is one of</p>	<p>Overall, communities have very limited knowledge about CDK’s partner organisations and their principles and values.</p> <p>Communities give mixed responses about their satisfaction and trust in complaints and feedback mechanisms. While some express a full satisfaction others state that they never receive any information regarding their requests.</p>	<p>2.4</p>

	<p>the weaker areas of conformity. CDK does not adequately ensure that partners communicate their organisational principles, the timeframe of programme, or expected staff behaviours. While some communication materials on PSEA have been translated into local languages, and using pictorials, partners do not consistently use them.</p>		
<p><b>Commitment 5:</b> Complaints are welcomed and addressed</p>	<p>CDK promotes an organisational culture in which complaints are taken seriously. All sampled countries have a complaints-handling mechanism (CHM) in place which is documented. Some partner CHMs have key elements missing: for example, adequate publicity and access, and protection of complainants' data. Often using CIMS as a tool, CDK actively supports partners' capacity with regard to their CHM. CDK monitors effectiveness during partner visits and through annual progress reports. CDK collects all complaints received by its partners and collates them in a document which is available on its website.</p> <p>A minor CAR has been raised for one indicator of this commitment. This relates to a continued lack of awareness at community level about partner commitments regarding the expected behaviour of staff. CDK's monitoring tools to support awareness raising are not consistently used.</p>	<p>Communities have varied knowledge about local CHMs – in both scope and accessibility. For expectations concerning staff behaviour, some communities only mention that bribery is not permitted.</p>	2.4
<p><b>Commitment 6:</b> Humanitarian response is coordinated and complementary</p>	<p>CDK's policies commit to a coordinated and complementary programme approach. The topic features strongly in a number of programmatic tools, and in CDK's ongoing dialogue with partners. When planning a response, CDK engages with other actors, in particular other CI agencies, to ensure complementarity.</p> <p>Partners engage with relevant coordination bodies including humanitarian clusters and local government. However, stakeholder analyses contain limited information about the capacities and interests of other relevant actors in the area.</p> <p>Grant agreements with partners are clear and consistent with a strong commitment to subsidiarity.</p>	<p>Communities state that CDK's partners coordinate well with local government and do not report any cases of overlap or duplication with the work of other agencies.</p>	2.8
<p><b>Commitment 7:</b> Humanitarian actors continuously learn and improve</p>	<p>CDK ensures that partners are sufficiently resourced to undertake MEAL activities and has introduced a tool to jointly review their partnership. There is good evidence of CDK and partners taking forward learning to future programme phases although learning across CDK's portfolio is not systematically shared with partners.</p> <p>Innovation is now focused on investment in new 'green initiatives' and CDK provides partners with a platform to share their learning at national and global levels.</p>	<p>Communities identify changes that have been made to programmes by CDK's partners following their feedback on their work.</p>	2.7

	CDK's policy when and how programme evaluation should be carried out in the absence of specific donor requirements is not clear.		
<b>Commitment 8:</b> Staff are supported to do their job effectively, and are treated fairly and equitably	<p>A Code of Conduct is in place and CDK's staff handbook has been updated to reflect flexible working and changes in Danish legislation. Policies concerning staff behaviour and non-discrimination are written into grant agreements.</p> <p>Staff feel that their position and role is adequately supported and appreciate the 'family-friendly' culture of CDK. Systematic improvements have been made to security policies and a remote handbook has been drafted to maintain capacity where staff cannot access implementation sites.</p> <p>CDK demonstrates exemplary performance in providing opportunities for partner staff to develop skills and competencies. It has developed a Local Leadership Strategy in consultation with partners to identify and support their needs.</p>	Communities state that CDK partner staff are "well-trained and experienced, who dress appropriately and co-operate in the right manner; they don't 'tell us what to do.'"	3.1
<b>Commitment 9:</b> Resources are managed and used responsibly for their intended purpose	<p>CDK's has a good internal control environment, supported by external audits at all levels to facilitate responsible management of financial resources. The Code of Ethics and Conduct, and the Anti-Corruption Policy are well-known among CDK staff and partner staff.</p> <p>Project budgets are worked up from activity costs involving consultation with community groups, partner programme and financial staff, and expenditure is monitored regularly. CDK provides a good level of support on financial capacity which is welcomed by partners.</p> <p>CDK's current environmental policy lacks guidance on how to interpret or meet CDK's commitment to reduce carbon emissions. A revised version is pending approval.</p> <p>CDK does not have an organisational risk register or alternative tool in regular use by the senior management team</p>	Communities interviewed for this audit appreciate the introduction of new innovations in waste separation and green composting but observe that local authorities are not yet doing the same. They state that CDK and its partner staff are 'honest and trustworthy'.	2.8

\* *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 non-conformities

Corrective Action Requests	Type	Resolution due date	Status & date	New resolution due date (if applicable)
2024 - 5.6: CDK does not sufficiently support its partners to ensure, monitor and assess the level of awareness of communities regarding expected staff behaviour and especially the commitment made on the prevention of sexual exploitation and abuse	Minor	By the 2027 Renewal Audit	New	
2022-8.9: CDK has no systemic process in place to ensure that partners' security commitments are consistently implemented	Minor	2024/03/04	Closed - 2024 Renewal Audit	
2022-9.6: CDK has no policy or procedure to regulate how it allocates funds ethically and legally and accepts funds without compromising its independence.	Minor	2024/03/04	Closed – 2023 Maintenance Audit	
<b>Total Number of open CARs</b>	1			


## 6. Recommendations for next audit cycle

<b>Specific recommendation for sampling or selection of sites or any other specificities to be considered</b>	<p>Given the current status of new policies, templates and tools, the next audit should consider assessing the impact of the following on conformity with the CHS standard:</p> <ul style="list-style-type: none"> <li>- the new Environmental Policy and the International Manual</li> <li>- the use of the new programme proposal template</li> <li>- the roll-out of the new quarterly and annual progress reports</li> <li>- the implementation of the local leadership strategy</li> <li>- the effect of the new framework for multi-partners programmes</li> </ul>
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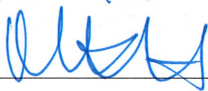
## 7. Lead auditor recommendation

<p>In our opinion, Caritas Denmark has demonstrated that it continues to conform with the requirements of the Core Humanitarian Standard on Quality and Accountability.</p> <p>We recommend maintenance of certification.</p>	
<b>Name and signature of lead auditor:</b>  Ivan Kent 	<b>Date and place:</b>  18 April 2024 Canterbury, UK

## 8. HQAI decision

<b>Certificate renewed:</b>	<input checked="" type="checkbox"/> Issued <input type="checkbox"/> Preconditioned (Major CARs)
Next audit: before 2025/04/24	
<b>Name and signature of HQAI Executive Director/Head of quality assurance:</b>  Désirée Walter	<b>Date and place:</b> Geneva, 24 April 2024

## 9. Acknowledgement of the report by the organisation

<b>Space reserved for the organisation</b>	
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
<b>Acknowledgement and Acceptance of Findings:</b> 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
<b>Name and signature of the organisation's representative:</b> MARIA KRISBE HAMMERSTØP 	<b>Date and place:</b> CPH 13/05/24

## 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><b>Score 0:</b> 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"> <li>• <b>Independent verification:</b> major weakness.</li> <li>• <b>Certification:</b> major non-conformity, leading to a major corrective action request (CAR) – No certificate can be issue or immediate suspension of certificate.</li> </ul>
1	Your organisation is making efforts towards applying this requirement, but these are not systematic.	<p><b>Score 1:</b> 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"> <li>• <b>Independent verification:</b> minor weakness</li> <li>• <b>Certification:</b> minor non-conformity, leading to a minor corrective action request (CAR).</li> </ul>
2	Your organisation is making systematic efforts towards applying this requirement, but certain key points are still not addressed.	<p><b>Score 2:</b> 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"> <li>• <b>Independent verification and certification:</b> observation.</li> </ul>
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><b>Score 3:</b> indicates full conformity with the requirement. This leads to:</p> <ul style="list-style-type: none"> <li>• <b>Independent verification and certification:</b> conformity.</li> </ul>
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><b>Score 4:</b> indicates an exemplary performance in the application of the requirement.</p>

\* Scoring Scale from the CHSA Verification Scheme 2020