Christian Aid - UK and Ireland (CA)
Renewal Audit – Summary Report – 2024/02/28

1. General information

1.1 Organisation

Type	Mandates	Verified
☒ International ☐ National ☐ Membership/Network ☒ Direct Assistance ☐ Federated ☒ With partners	☒ Humanitarian ☒ Development ☒ Advocacy	☒ Humanitarian ☒ Development ☐ Advocacy

Legal registration	INGO
Head Office location	London (UK) & Dublin (Ireland)
Total number of organisation staff Christian Aid (CA) Christian Aid Ireland (CAI)	CA: 757 CAI: 42

1.2 Audit team

Lead auditor	Jorge Menéndez Martínez
Second auditor	Lucy Soar
Third auditor	
Observer	
Expert	
Witness / other participants	

1.3 Scope of the audit

CHS Verification Scheme	Certification
Audit cycle	Third
Coverage of the audit	The audit covers the whole organisation – Christian Aid UK and Christian Aid Ireland (CAI), together referred to as CA in this report; where reference is made specifically to Christian Aid Ireland the report uses the acronym CAI. The audit includes CA's Head Offices in London and Dublin, Regional and Country Offices, and all humanitarian and development programming implemented globally by CA, both directly and through partners.

1.4 Sampling*

Total number of Country Programme sites in scope	17
Total number of sites for onsite visit	1
Total number of sites for remote assessment	3

Name of country programme site	Included in final sample (Y/N)	Rationale for sampling and selection / de-selection decision	Onsite or Remote
Random sampling			
Burkina Faso	N	Nigeria was selected instead of Burkina Faso because Nigeria is in the process of transitioning from direct implementation to working with partners as per CA's strategic decision to phase out direct implementation.	
Kenya	Y	Kenya provides a representative example of CA´s work in the East Africa Region.	Remote
Middle East Regional	N	MENA Regional was not selected, as two of the countries it covers were sampled in the last Maintenance Audit in 2021.	
India	Y	India provides a representative example of CA´s work in the Asia Region.	Remote
Nigeria	Y	Nigeria is in the process of transitioning from direct implementation to working with partners and provides a representative example of CA´s work in the West Africa Region.	Remote
Purposive sampling			
Latin American and Caribbean (LAC) Regional		The previous audit recommended including one of CA's three regional programmes. The audit team selected the LAC region because it provides a representative example of how a Country Programme implements programmes and projects funded by CAI.	On Site

Any other sampling performed for this audit:
The sample covers international programmes funded by both CA in the UK and in Ireland, as well as different ways of working – direct implementation and through partners. Interviews were conducted with Head Office (HO) staff remotely in both London and Dublin. The Latin American and Caribbean (LAC) regional programme has offices and projects in 7 countries: Haiti, Dominican Republic, El Salvador, Nicaragua, Guatemala, Honduras and Colombia. The audit team visited Colombia's main office and three projects. In addition, the auditors conducted remote interviews with staff based in Salvador (LAC Regional Office), Nigeria, India and Kenya.

Sampling risks identified:
Based on the representative sample achieved and the available evidence generated, the auditors have confidence in the findings and conclusions of the audit.

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
United Kingdom (UK)	2023/11/06 – 2023/12/01	Remote
Ireland	2023/11/10 – 2023/11/29	Remote
Colombia	2023/11/20 – 2023/11/24	Onsite

El Salvador (LAC Regional Office)	2023/12/05 – 2023/12/06	Remote
Kenya	2023/12/05	Remote
India	2023/12/06	Remote
Nigeria	2023/12/06	Remote

2.2 Interviews

Level / Position of interviewees	Number of interviewees		Onsite/ Remote
	Female	Male	
Head Office (London & Dublin)			
Management	8	7	Remote
Staff	2	2	Remote
Country Programme			
Management	2	3	Remote & Onsite
Staff	5	3	Remote & Onsite
Partner staff	12	5	Onsite
Community members not involved in the project		2	Onsite
Total number of interviewees	**29**	**22**	**51**

2.3 Consultations with communities

Type of group and location	Number of participants		Onsite or remote
	Female	Male	
Group discussion #1 - Ecological Agriculture Project – Youth Group	4	3	Onsite
Group discussion #2 - Ecological Agriculture project – Women Group	5		Onsite
Group discussion #3 - Ecological Agriculture project – Women Group	4		Onsite
Group discussion #4 - Ecological Agriculture Project – Project promoters	2		Onsite
Group discussion #5 - Ecological Agriculture Project – Women Group	5		Onsite
Group discussion #6 – Ecological Agriculture Project – Women Group	7		Onsite
Group discussion #7 – Peace Building Project	1	1	Onsite
Total number of participants	**28**	**4**	**32**

2.4 Opening meeting

Date	2023/11/02
Location	Remote
Number of participants	56

2.5 Closing meeting

Date	2023/12/14
Location	Remote
Number of participants	31

Any substantive issues arising	None		Any substantive issues arising	None

3. Background information on the organisation

3.1 General information	Christian Aid (CA) is the official relief, development, and advocacy agency of 41 sponsoring churches in the UK and Ireland. It was founded in 1945 by the British and Irish churches following their relief activities during the Second World War. In 2007, the organisation split into two organisations: Christian Aid, an organisation registered in London, and Christian Aid Ireland (CAI), which operates on an all-Ireland basis, registered under the name Christian Aid Ireland in both Dublin and Belfast. It is important to note that although they are two legally independent organisations, at the international level they work as one organisation and always through CA´s Country Offices. CAI does not open its own offices, and collaborations by CAI with local partners are always done through the CA team in the country. In addition, both organisations:

- Share the same vision, mission and values.
- Have the same Code of Conduct.
- Use the same brand and logo.
- Use the same quality assurance protocols and procedures.
- Use the same protocols and procedures to develop partnerships with other local organisations.

CA and CAI provide humanitarian relief and long-term development support for poor communities worldwide. The support includes tackling injustice and advocating for people's rights and the organisation's aim to:

- expose poverty throughout the world;
- help in practical ways to end it;
- highlight, challenge and change the structures and systems that favour the rich and powerful over the poor and marginalised.

CA and CAI strategies are very closely aligned; both state the values of dignity, justice, equality and love, and provide a global results framework for activities anchored around the following pillars:

- Poverty (reaching those most in need).
- Power (addressing the root causes of poverty).
- Prophetic Voice (speaking truth to power and building local and collective agency).

CAI also has a pillar on Partnership, and CA has a pillar on Operational Excellence.

During the 2022-23 fiscal year, CA, CAI and their partners reached more than 23.9 million people. Since 2020, CA and CAI have not consolidated their financial statements. The 2022-23 audited financial statement of CA shows that income reached 90.6 million GBP, with total operating expenses of 93.4 million GBP. The 2022-23 audited financial statement of CAI shows that income reached 14 million euro, with total operating expenses of 12 million euro.

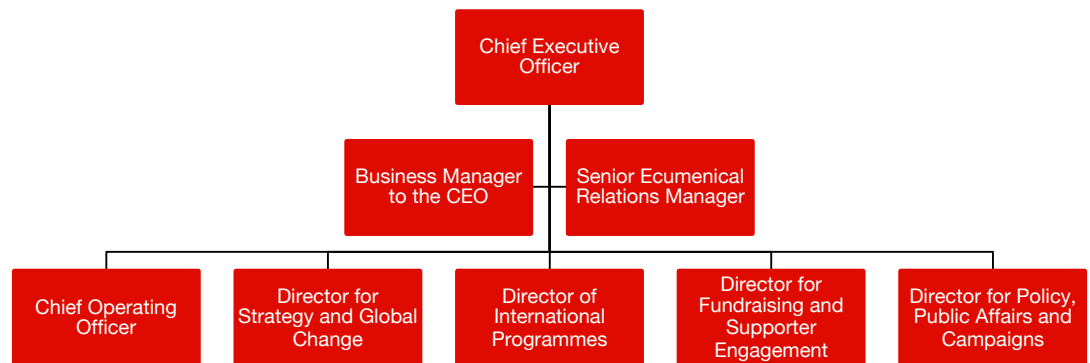|	
3.2 Governance and	CA is Governed by a Board of Trustees. The Board consists of a Chair and Vice Chair, a nominee from each of the national advisory committees for Wales and Scotland, a nominee from Churches Together in Britain and Ireland (CTBI), the Chair of CAI, and up to 14 other

management structure	trustees appointed by the members (the sponsoring churches in Britain and Ireland). The Board delegates certain functions to specialist committees, as listed below. Each committee is chaired by a trustee, and most include at least one independent adviser on a non-remunerated basis who is appointed for their specialist knowledge.

- The Board Governance and Nominations Committee is responsible for nominating new trustees for election and for reviewing the performance of the Board.

- The Audit and Risk Committee oversight of and reviews policies in the key risk areas, including data protection and safeguarding, among others. In addition, this committee oversees CA's work to align with the CHS commitments.

- The Finance, Fundraising, and Investment Committee reviews annual plans and budgets and key financial policies, among others.

- The People Committee advise on human resource policies and ensures they are in line with CA values and objectives.

- The National Advisory Committees for Wales and Scotland support the Board in articulating CA work in these nations.

The Board of Trustees delegates to the Chief Executive the management of Christian Aid. The Chief Executive has the authority to direct the charity's staff, resources and relationships in line with the overall strategic policies, direction, goals and budget set by the Board of Trustees, and in keeping with constitutional objectives, the essential purpose, identity and nature of Christian Aid. The Chief Executive leads the executive group, known as the 'Directorate'. The Directorate operates in a collegiate manner. It is composed of:

- Chief Operating Officer oversees the ongoing operations of Christian Aid, with responsibility for the running of critical support functions, including Finance, Human Resources and Information Technology.

- Director of Strategy and Global Change has overall responsibility for leading the global change process to align the organisation with CA´s strategy.

- Policy, Public Affairs and Campaigns Director is responsible for leading the organisation's advocacy and public campaigning, research, policy and learning, in the UK and internationally.

- Director of Fundraising and Supporter Engagement is responsible for leading Christian Aid's Fundraising and Supporter Engagement team.

- International Programmes Director provides strategic leadership and inspiration for the development and humanitarian programming teams.

The International Programmes Department is structured with three delivery divisions (Humanitarian Division; Africa Division; Asia/Middle East,Latin America/Caribbean and Global Division). Two enabling divisions support the work of the delivery divisions and help bring a One Christian Aid approach to all CA's work – the Programme Quality & Operations Division (PQOD) and Programme Funding. The PQOD supports programme quality and accountability across the full spectrum of humanitarian, development, and advocacy programming. The division is composed of four teams – Programme Quality (advisory capacity); Programme Operations; Global Monitoring, Evaluation and Learning; and Digital Programme Systems. The PQOD also hosts the safeguarding advisers and officers, which have team members based in different CA regions of operation.
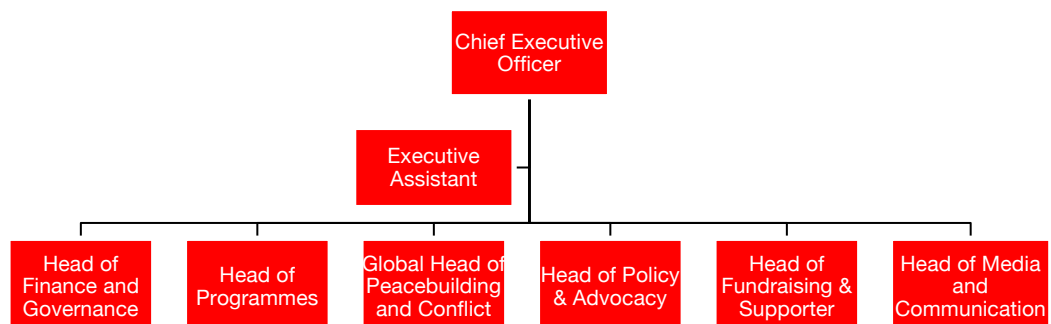
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                        Chief Executive
                           Officer

            Business Manager      Senior Ecumenical
              to the CEO          Relations Manager

  Chief Operating   Director for        Director of       Director for        Director for Policy,
     Officer        Strategy and Global  International      Fundraising and     Public Affairs and
                    Change              Programmes         Supporter           Campaigns
                                                           Engagement
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CAI is an organisation in the Republic of Ireland and in Northern Ireland and is governed by the boards of these two entities. The two Boards operate as one Board and include eight directors who are nominated by the sponsoring churches. Up to two of the directors serve on the Board of CA. CAI has specific committees within its governance: Nominations Committee, Income, Finance, Risk, and Audit Committee and International Programme Advisory Committee.

The Board delegates to the Chief Executive the management of Christian Aid Ireland. The Chief Executive leads the Leadership Team, that is composed of:

- Head of Peacebuilding and Conflict Prevention

- Head of Finance and Governance

- Head of Fundraising and Supporter Engagement

- Head of Advocacy and Policy

- Head of Programme Development

- Head of Media and Communications

CA supports CAI with some services, including Audit Risk and Assurance, Human Resources, Information Technology and Supporter Relations. The Chief Executive of CAI usually attends and contributes to all Directorate meetings, including weekly buzz meetings, monthly business meetings and directorate away days, as well as specific subject meetings.

The governance of International Programmes, and the risks that arise, rests with the board of CA and therefore the structures and management of the International Programme are a reserved authority of the Chief Executive of CA. However, the International Programme is resourced by, and designed with advice from, CAI.



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                      Chief Executive
                         Officer

                      Executive
                      Assistant

 Head of      Head of      Global Head of   Head of Policy   Head of        Head of Media
 Finance and  Programmes   Peacebuilding    & Advocacy       Fundraising &  and
 Governance                and Conflict                      Supporter      Communication
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3.3 Internal quality assurance mechanisms and risk management	CA's risk management systems are led by the Boards through the Audit and Risk Committee (ARC) in CA and through the Income, Finance, Risk, and Audit Committee (IFRAC) in CAI, which meets several times a year with the Head of Audit Risk and Assurance.

The ARC and IFRAC review the global risk register, country risk registers, results of the Internal Control Self-Assessment (ICSA), and thematic internal reviews implemented by the audit department.

CA uses the 'Three Lines Model' to manage risk. In this model, roles and responsibilities for risk management and control are arranged into three lines, as described in the graphic below:

The IIA's Three Lines Model
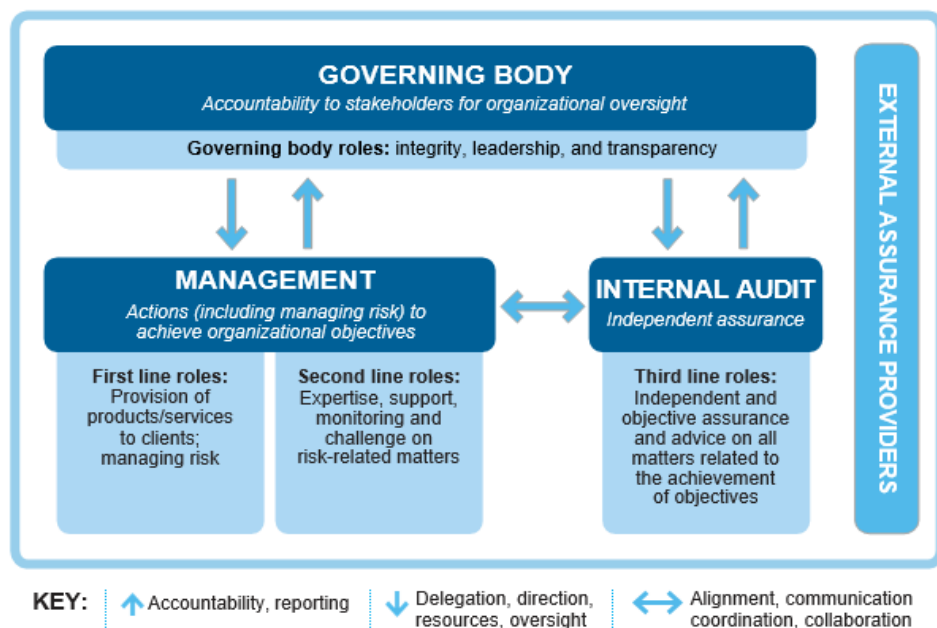
CA has a global risk register depicting the country programme risk levels for risks related to people, operations, finance, external factors and legal factors.

CA´s Quality Standards (QS) are ten standards that summarise the relevant external and internal accountability and quality standards, codes, guidelines and principles to which the organisation is committed. These standards are aligned with the CHS. CA monitors how the quality standards are being implemented through the Internal Controls Self-Assessment (ICSA) process. The ICSA is a country/regional level self-assessment against all CA's policies and procedures, including the QS and programme quality minimum requirements. Country programme ICSAs have to be conducted annually, and an action plan based on the main gaps must be developed.

CA´s Code of Conduct aims to ensure that CA carries out its work following ethical and moral principles, covering prevention of sexual abuse and harassment, fraud, corruption, and other abuses of power. The new system to manage feedback and complaints, COMPASS, provides a useful tool at the country level to ensure that all feedback and complaints are registered and managed as appropriate.

In 2022, CA launched the new Integrated Programme Information Management system (iPIMS), a system that manages partners, projects and programmes in CA's country and regional programmes.

	CA has procurement procedures, as well as policies, including the Fraud and Misuse Policy, Anti-Bribery Policy, Conflict of Interest Policy and Procedure, among others, to ensure appropriate resource management and to minimise the risk of corruption and fraud. The Safeguarding, Serious Incident Reporting Policy and Whistleblowing policies ensure appropriate resource management and minimise the risk of safeguarding and safety issues. Staff must attend annual online training on anti-bribery, safeguarding, data protection and Code of Conduct, among others.
3.4 Work with partner organisations	CA's commitment to work with partners is clearly stated in CA and CAI strategies. Also, CAI's strategy considers partnership as one of the four pillars of CAI's working approach. In 2023, CA made the decision to phase out of direct implementation, with the remaining programmes closing by December 2023. This decision is in line with an organisational commitment to localisation and decolonisation; in line with this, CA became one of the first signatories of the Pledge for Change. The Pledge for Change represents a mutual commitment towards building a stronger aid ecosystem based on the principles of solidarity, humility, self-determination and equality. Some of the changes since the previous audit include:

- CA will share the indirect costs of a project funded by institutional donors with all its partners, 50% for CA and 50% for the partners. However, the guidance includes several exceptions. Furthermore, this guidance does not apply to CAI's institutional donors.

- CA will provide 10% of the total budget towards core costs for the partners in any project funded by CA's own funds.

- CA aims to increase the number of partners who are faith-based organisations.

CA's annual report 2022-23 indicates that CA worked with 245 partners, of which 25% were faith-based organisations.

CA's approach to partnership is through accompaniment, whereby CA supports partners in developing capacity, including in relation to the CHS commitments. CA's Partnership Policy lays out the principles it upholds in its partnerships, such as mutual values, goals and trust; transformational and dynamic partnership; and legitimacy of the parties.

CA identifies potential partners through its network and performs a partner assessment, which includes a number of verifications related to mandate and management. If the partner is selected, CA enters into a partnership agreement. The partnership agreement requires its partners to adhere to CA's values and CA's QS. The Partner Organisational Capacity and Risk Assessment (POCRA) establishes the capacity and risks of CA engaging with a partner and supports partners with a systematic view of their own risks and explores jointly how to mitigate. It is designed to be reviewed every one to three years with the partner in order to provide a basis of support for capacity development activities from CA. CA and partners develop an action plan based on the POCRA and review the POCRA regularly to update its support activities and partner knowledge. The POCRA is repeated every year if the risk identified is high and every three years if it is low. CA may also conduct stand-alone financial and safeguarding assessments. Partnerships can be terminated if continuous problems are revealed by the POCRA or other assessments.

CA is a member of the ACT Alliance, when an emergency occurs where they do not have a presence, they normally partner with members of the ACT Alliance who are present in the affected country.

4. Overall performance of the organisation

4.1 Effectiveness of the governance,	CA continues to be focused on strengthening its approach to quality assurance and has put in a number of measures to address issues found at the Mid-term Audit.

internal quality assurance and risk management of the organisation	CA's Board of Trustees (BoT) and CAI´s Board of Directors (BoD) continue to oversee internal quality assurance and risk management through dedicated committees. Each committee meets with the BoT and BoD three times a year and reviews their respective risk registers.
	CA's CHS Steering Group is no longer in place. From November 2022, each of the audit observations/corrective actions is owned by a director accountable for that issue, and who nominates a task owner responsible for advancing the work. The PQOD is now responsible for the CHS policy and management and coordinates directly with nominated task owners for monitoring and reporting purposes. PQOD owns the overall CHS improvement plan, with the ID Programmes Director being the Responsible Director. This approach is intended to build wider and deeper understanding and ownership of the CHS across CA.
	CA continues to employ a number of risk management processes, including internal and external audits, organisational and project risk registers and mandatory training for CA staff. Audit findings continue to be reported to the ARC, and the implementation of audit recommendations continues to be tracked. The implementation of the iPIMS has enabled compliance with the Quality Standards and Minimum Requirements to be monitored via the Global Programme Dashboard.
	CA launched iPIMS in October 2022. The system brings information on programmes, projects, funding, partners and quality management together alongside key finance, risk, audit and compliance data. The workflow function in iPIMS supports staff in ensuring minimum requirements for programme quality at different stages are met.
	The Global Programme Dashboard draws information on programmes, projects and partners from iPIMS. It includes a specific section on programme quality showing results against the QS and minimum requirements (MRs), and a section on safe programming, looking at safeguarding and accountability.
	Staff are aware of the relevant quality assurance policies and procedures that apply to them.
4.2 Level of implementation of the CHS and progress on compliance	As noted in previous audits, CA has integrated the CHS into its own Quality Standards (QS) and minimum requirements (MRs). These processes are now considered business as usual as they have been fully established in the organisation.
	CA has good performance in the application of the CHS and has demonstrated that its programmes and projects are appropriate, relevant, coordinated and complementary. CA works collaboratively with partners to monitor and build their capacities, and to ensure that support to communities is based on communication, participation and feedback.
	Strengths identified since the previous audit are:
	• CA continues to have a number of technical and personal development opportunities available to its staff. Since the MTA, CA has launched a new online programme management course. The course introduces the concepts, approaches, definitions and principles of programming in CA.
	• CA has brought its complaints and feedback management system, Compass, in-house. CA's country and regional programmes and local partners are able to use this tool. Compass includes various types of feedback and complaints, including serious complaints (fraud, misuse and financial crimes and safeguarding), which are automatically escalated to CA's internal audit team.
	• CA has updated tools and guidance on performing systematic needs assessments and stakeholder analyses for all projects.
	• CA continues to ensure that all staff complete online training on its main key policies and standards, which include the Code of Conduct, Introduction to Safeguarding, and Anti-Bribery. Since the MTA improvements have been made in the translation of documents into local languages; however, not all policies have been translated yet.

- CA has a new Environment Policy which commits to ensuring that CA programmes conform to the 'do no harm' principle through minimising environmental damage and promoting sustainability across operations.

- Safeguarding risk assessment is mandated for every project, and it is tracked through the iPIMS;

Some of the weaknesses identified in this audit are as follows: CA does not systematically carry out needs assessments, stakeholder analyses, Community Accountability Assessments; CA does not systematically identify the possible potential or actual unintended negative effects in the projects; communities are not systematically involved in the design of complaint mechanisms; and CA does not ensure that all the projects have several channels to lodge complaints.

4.3 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	CA states its commitment to independence and impartiality and to providing assistance based on the needs and capacities of communities; It also requires this commitment from its partners. CA and its partners undertake systematic context analysis, which is described and considered in country strategies, programmes and projects. CA designs and implements programmes based on an impartial assessment of needs and risks and an understanding of the vulnerabilities and capacities of different groups; however, needs assessments and stakeholder analyses are not systematically conducted in all projects. CA disaggregates data by sex, age and disabilities. The organisation is flexible, adapting programmes according to changes in context and the needs or capacities of stakeholders. CA and its partners identify systems to respond to incidents of Sexual Exploitation and Abuse (SEA) and Gender-Based Violence (GBV); however, this is not done systematically in all programmes and projects.	Communities share a deep appreciation for the assistance provided by CA, stating that they feel satisfied with the support and that it is in line with their preferences, needs and capacities. Communities state that CA and its partners consult them during assessments and implementation, and CA adapts projects, if necessary, to changing priorities, needs and capacities.	2.5
Commitment 2: Humanitarian response is effective and timely	CA has several processes to ensure that programmes and projects align with the capacities of the organisation and its partners. Programmes and projects consider risks and constraints during design and implementation. All projects include monitoring and evaluation plans with dedicated funding. Based on the plan, CA and its partners monitor the activities,	Communities feel their inputs are listened to and taken into consideration and that their views are sought on the activities, outputs and outcomes of responses. Community members are satisfied with the timeliness of	2.9

	outputs and outcomes and have regular meetings to discuss progress. CA and its partners have strong relationships with local partners, leaders and stakeholders and refer community members' unmet needs to other organisations with relevant expertise. CA's Programme Quality Minimum Requirements require that project proposals reference relevant standards; however, not all project proposals reference technical standards.	projects. They state that they can access activities safely and without any fear of harm. Community members perceive that CA and its partner staff have adequate technical skills.	
Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects	CA continues to commit to resilience building and the strengthening of local capacities through its strategies, policies and ways of working with its partners. CA focuses on cash transfers and on the localisation agenda. CA also promotes projects that support early recovery and the local economy. CA has implemented several assessments to ensure that programmes and projects do not have negative effects, such as Safeguarding Risk Assessments, Community Accountability Assessments and Environmental Impact Assessments, among others. However, not all the programmes and projects have conducted all the relevant assessments. CA has established data protection compliance by partners as a priority for capacity-building activities to ensure that all partners have systems in place to safeguard any personal information collected from communities. All sampled partners have a robust system in place. The new Project Proposal template requires a description of what will happen in relation to planned objectives after a project is completed to ensure sustainability and to explain what exit strategy will be put in place. However, not all the sampled projects have done so.	Communities express deep appreciation for CA and the capacity-building support provided to them. Community members state that their skills are improved, and they feel more prepared to deal with future crises through their engagement with CA and its partners. They explain how the activities benefit the local economy. Community members are not always aware of when projects will end.	2.6
Commitment 4: Humanitarian response is based on communication, participation and feedback	CA's commitment to accountability and information sharing are clearly stated in CA's policies, website and strategy. This commitment is reflected in CA's procedures. CA communicates effectively and regularly with partners, and partners and communities are encouraged to feedback to CA regularly. CA shares information about its work and its values with communities and stakeholders in languages, formats and media that are easily	Communities confirm that all people are equally welcome to participate in the design and implementation of projects. Communities state that they are regularly informed about CA, programme activities and timing of activities and that	2.7

	understood, respectful and culturally appropriate.	information is accessible and easy to understand.	
	CA's external communications represent communities with dignity and respect.	Communities feel able to provide feedback to CA and partner staff and consider that their feedback is taken into account.	
	The PQH states that a Community Accountability Assessment (CAA) must be carried out for all projects longer than 6 months. However, CAAs had not been completed for all projects over this length.	Communities confirm that CA and partners always ask for consent before taking photos or videos.	
Commitment 5: Complaints are welcomed and addressed	CA welcomes complaints and feedback and has multiple channels available for raising complaints, including by email, telephone and via the CA website. CA uses a verbal information sharing statement and posters to advise on the standards of behaviour that partners and communities can expect from its staff.	Community members confirm that they know how to raise complaints and felt safe to do so.	2.4
	CA's requirements for CFMs are well documented in the PQH. However, CA's written procedures do not include the process of referring complaints to other organisations.	However, some communities state that they were only able to raise complaints verbally at community meetings. In addition, communities were not consulted on the design of the complaints mechanism.	
	Both the Partnership Agreement and Funding and Reporting Agreement state CA's commitment to safeguarding.	Communities articulated that they understand that any form of exploitation or abuse by CA or its partners is prohibited.	
	In addition, not all partners are using CA's Compass complaints and feedback system, and complaints logs from partners are not collected or monitored for all projects.		
Commitment 6: Humanitarian response is coordinated and complementary	CA has a clear commitment to coordination and collaboration with other stakeholders which is articulated in its current strategy and Partnership Policy.	Communities confirm that support is coherent and well-coordinated throughout the lifecycle of a programme.	2.8
	However, stakeholder analyses were not available for all projects and the system to ensure country level stakeholder analyses are performed currently remains unclear. In addition, sampled Emergency Response and Preparedness Plans did not contain stakeholder analyses.	They state that CA and their partners coordinate with local authorities and other community organisations, and that there is no duplication of effort.	
	All partners are assessed using CA's POCRA capacity assessment tool. Each partner has a partnership agreement with CA, and clear funding and reporting agreements are in place for projects. CA and partners participate in joint planning, monitoring and evaluation activities, and partners state that they regard the partnership as transparent and equal.	Community leaders highlight that partners always coordinate with them on all activities.	

Commitment 7: Humanitarian actors continuously learn and improve	CA has evaluation and learning policies and processes. CA has a number of different fora for disseminating and sharing learning, including Viva Engage, an internal communications tool, and learning events. Programme learning is captured on iPIMS and shared through communities of practice. Learnings are incorporated into programme design through annual project reviews and regular monitoring visits carried out by CA and partners.	Communities explain that that they have the opportunity to feedback regularly and influence changes in programmes. They also confirm that they felt that lessons learned are incorporated into projects.	3
Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably	CA staff work according to the mandate and values of the organisation and to agreed objectives and performance standards. Staff policies and procedures are fair, transparent, non-discriminatory, and compliant with local employment law. However, some of the key policies and procedures are only available in English. CA staff have up-to-date job descriptions, receive performance appraisals once a year and receive training to improve their skills and competencies. However, CA does not ensure that staff workload is appropriate according to the human resource capacities and role requirements. Staff are aware of the Code of Conduct, safety and security plans and the main policies and procedures; in the case of breaches, sanctions are imposed, ranging from verbal warnings to contract termination. Partner assessments are conducted when working with a new partner, part of which includes ensuring that partners have key policies that are aligned to CA's values.	Communities state that CA staff and partner staff are competent and skilled to implement the activities.	2.6
Commitment 9: Resources are managed and used responsibly for their intended purpose	CA manages the risk of corruption and fraud through various methods such as procurement procedures, policies, guidelines, training and internal audit. CA's partner assessment process verifies that partners have mechanisms in place to manage the risks of corruption and fraud; if partners do not have these in place, CA supports them in developing and implementing them. The new Environmental Policy clearly states CA's commitment to protect the environment and to consider the impact of the projects on the environment.	Communities feel that CA and its partners use resources appropriately and have not witnessed any misuse of funds. They all state that they are aware of CA and its partners' commitment to anti-fraud and anti-corruption and they confirm that they are unaware of staff or partner staff engaging in corrupt activities or extortion.	3

* *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 open non-conformities

Corrective Action Request (CAR)	Type	Resolution due date	Status & date	New resolution due date (if applicable)
2022-1.2: CA does not ensure that projects are systematically based on an analysis of the needs of vulnerable groups.	Minor	2024/07/27	Extended	RA 2027
2023-3.6: CA does not systematically identify potential or actual unintended negative effects.	Minor	RA 2027	New	
2022-6.1: CA does not consistently identify roles, responsibilities, capacities and interests of different stakeholders.	Minor	2024/07/27	Closed	
2022-8.5: CA does not ensure that all staff policies and procedures are translated into relevant languages meaning that they are not fairly and transparently accessible to all staff.	Minor	2024/07/27	Closed	
Total Number of open CARs	**2**			

6. Recommendations for next audit cycle

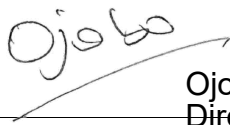| **Specific recommendation for sampling or selection of sites or any other specificities to be considered**	We recommend that a humanitarian project be selected for the onsite visit at the next Renewal audit.

7. Lead auditor recommendation

In our opinion, CA and CAI have demonstrated that they continue to conform with the requirements of the Core Humanitarian Standard on Quality and Accountability.

We recommend maintenance of certification.

Name and signature of lead auditor: Jorge Menéndez Martínez	**Date and place:** 12 January 2024, Buenos Aires

8. HQAI decision

Certificate renewed:	☒ Issued ☐ Preconditioned (Major CARs)
Next audit: before YYYY/MM/DD	
Registration in the Independent Verification Scheme maintained:	☐ Accepted ☐ Refused
Next audit: before YYYY/MM/DD	
Name and signature of HQAI Executive Director: Désirée Walter	**Date and place:** Geneva, 28 February 2024

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: *If yes, please give details:*	☐ Yes ☒ No
Acknowledgement and Acceptance of Findings: I acknowledge and understand the findings of the audit I accept the findings of the audit	 ☒ Yes ☐ No ☒ Yes ☐ No
Name and signature of the organisation's representative: Ojobo Ode Atuluku Director, International Programmes	**Date and place:** Nigeria, 20th March 2024

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.	**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