

# Cordaid

## Initial Audit – Summary Report – 2024/02/20

### 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 checked="" type="checkbox"/> Advocacy	<input checked="" type="checkbox"/> Humanitarian <input type="checkbox"/> Development <input type="checkbox"/> Advocacy
<b>Legal registration</b>	Cordaid is a foundation (stichting) legally registered at the Netherlands Chamber of Commerce. Registration number: 56484038.	
<b>Head Office location</b>	The Hague, Netherlands	
<b>Total number of organisation staff</b>	110	

#### 1.2 Audit team

<b>Lead auditor</b>	Camille Guyot-Bender
<b>Second auditor</b>	Catherine Blunt
<b>Third auditor</b>	--
<b>Observer</b>	--
<b>Expert</b>	--
<b>Witness / other participants</b>	--

#### 1.3 Scope of the audit

<b>CHS Verification Scheme</b>	Independent Verification
<b>Phase of the audit</b>	Initial Audit, First Cycle
<b>Coverage of the audit</b>	This audit covers Cordaid's Global Office, Cluster Offices and Country Offices, and all humanitarian programming implemented globally, both directly and through partnerships.
<b>Extraordinary or other type of audit</b>	--

#### 1.4 Sampling\*

<b>Total number of Country Programme sites in scope</b>			11
<b>Total number of sites for onsite visit</b>			1
<b>Total number of sites for remote assessment</b>			3
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>			
Syria	No	Syria was deselected, given the lack of feasibility of both onsite and remote assessments following the Israel-Gaza crisis.	

Ukraine	Yes	Ukraine was randomly sampled and maintained in the final selection. It provides geographical representation from the Eastern European region, has humanitarian assistance (HA) and recovery projects and works through partners. The size of its programmes is reflective of the work undertaken by Cordaid.	Remote
South Sudan	Yes	South Sudan was randomly sampled and maintained in the final selection. It provides geographical representation from the Eastern Africa region. It is one of Cordaid's longest standing country offices and currently has three HA projects. Its approach is shifting to partner-led programming and is reflective of the work undertaken by Cordaid.	Remote
Chad	No	Chad was deselected, given that there was only a single programme being executed in country with a very small budget. Auditors decided it did not provide sufficient representation and purposively sampled Bangladesh to provide representation from Asia.	
Turkey	Yes	Turkey was randomly sampled and maintained in the final selection. It is a project-based country of operation where there is no Country Office, and all work is implemented through partnerships. It provides geographical representation from the Middle East region.	Remote
<b>Purposive sampling</b>			
Bangladesh		Bangladesh was selected to replace Chad since it was considered accessible. It has two humanitarian assistance programmes implemented directly by Cordaid with the assistance of partners for some components (i.e. training). It provides geographical representation from the Asia region.	Onsite & remote

### Sampling risks identified:

No significant deviation from the normal sampling process occurred. Both projects reviewed during the onsite visit are directly implemented by Cordaid and do not reflect the 50% of projects in Cordaid's humanitarian portfolio that are implemented through partners; this was mitigated by reviewing only partner-led projects in the remote assessments.

Overall, no sampling risks are identified, and the auditors are confident in their findings and the conclusions drawn.

*\*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
Global Office, The Hague, Netherlands	2023/11/7-8	Onsite and remote
Country Office, Dhaka, Bangladesh	2023/11/12	Onsite and remote
Humanitarian Field Office, Cox's Bazar, Ukha, Bangladesh	2023/11/13	Onsite and remote
Cordaid Tvet and Upcycling projects in Rohingya Camps 13 and 15, Ukha, Bangladesh	2023/11/14	Onsite
Cordaid Tvet project in Rohingya Camp 24, Teknef, Bangladesh	2023/11/15	Onsite
Country Office, Turkey	2023/11/20 & 23	Remote
Country Office, Ukraine	2023/11/21 & 23	Remote
Cluster Office, Uganda	2023/11/24	Remote

## 2.2 Interviews

Level / Position of interviewees	Number of interviewees		onsite or remote
	Female	Male	
<b>Head Office</b>			
Management	10	4	Onsite and remote
Staff		7	Onsite and remote
Board member	1		Remote
<b>Country Programmes</b>			
Management		2	
Staff	2	6	Onsite and remote
Partner staff	6	7	Onsite and remote
<b>Total number of interviewees</b>	<b>19</b>	<b>26</b>	

## 2.3 Consultations with communities

Type of group and location	Number of participants		onsite or remote
	Female	Male	
Tvet project Camp 13 Ukhia	10		Onsite
Tvet project Camp 13 Ukhia		8	Onsite
Upcycling project Camp 15	9		Onsite
Upcycling project Camp 13		8	Onsite
Upcycling and Tvet projects Camp 15	8	3	Onsite
Tvet project Camp 15 Ukhia	9		Onsite
Tvet project Camp 15 Ukhia		10	Onsite
Tvet project Camp 23 Teknef youth and PWD		11	Onsite
Tvet project Camp 23 Teknef	7		Onsite
<b>Total number of participants</b>	<b>43</b>	<b>40</b>	

## 2.4 Opening meeting

<b>Date</b>	2023/11/07
<b>Location</b>	The Hague
<b>Number of participants</b>	11
<b>Any substantive issues arising</b>	No

## 2.5 Closing meeting

<b>Date</b>	2023/12/06
<b>Location</b>	Remote
<b>Number of participants</b>	5
<b>Any substantive issues arising</b>	No



### 3. Background information on the organisation

#### 3.1 General information

Cordaid is an internationally operating emergency relief and development organisation based in the Netherlands. It was founded in 2000 through the merging of three Dutch aid organisations: Caritas Netherlands, People in Need and Memisa, the latter two of which had previously been supporting communities in need since the early 1900s. More recently, in January 2021, Interchurch Coordination Committee Development Aid (ICCO) also joined Cordaid, further expanding the organisation's operational coverage and increasing the scope and scale of its thematic portfolio. Cordaid's Global Office (GO) is in the Hague, Netherlands.

Cordaid is legally registered at the Netherlands Chamber of Commerce and is certified by the Central Bureau on Fundraising (CBF) in the Netherlands, complying with the standards of the Regulation for Recognition of Charities. It receives funds through grants, subsidies, donations, and assets inherited or received from institutional donors, as well as more than 280,000 private donors. According to Cordaid's most recent Financial Statement (2021), the organisation had a total income of almost €240 million; total expenditure on HA was just under €70 million.

Cordaid's strategy is described in Compass for an Equitable Future, updated in August 2023. Its focus areas are to strengthen its work on fragility; on systems to build resilience; and on shifting power towards more equitable partnerships.

Cordaid works in 13 countries across East and West Africa, Asia, and the Middle East. It has two mandates covering sustainable development and humanitarian assistance (HA). Cordaid's development team supports local communities, service providers, and frontline aid workers through strengthened health systems, inclusive education systems, sustainable agri-food systems, and inclusive justice services and peace.

The humanitarian team responds to people in acute and protracted crises. HA has the mandate to work worldwide either directly through established Country Offices (CO) and partner organisations, or through Caritas and ACT Alliance networks. Currently Cordaid's HA operates in 11 countries, six of which have a CO, and five without. Since 2020, much of this team's work has shifted from direct implementation to supporting partners and communities to strengthen their own resilience to shocks through investing in basic livelihoods, water, sanitation, and hygiene (WASH), food security and the provision of non-food items, health services, and mental health and psycho-social support. Locally led implementation has been a priority for the organisation to support the localisation agenda. At the current time, 50% of Cordaid's humanitarian projects are implemented through partners. In 2021, Cordaid supported 1.1 million people with HA.

Cordaid is a member of three international alliances and networks: ACT Alliance, Caritas Internationalis confederation (and related Caritas Europa), and CIDSE (Coopération internationale pour le développement et la solidarité). Each of these networks are governed by their respective Boards. At General Assembly meetings CEOs, representing their organisations convene and make decisions. Cordaid along with the other members are autonomous within each of these networks.

Cordaid is a member of the Dutch Relief Alliance (DRA), from which it receives 40% of its funding for HA. The DRA is comprised of 14 organisations working together on joint responses to complex crises around the world. Cordaid also has a Financial Framework Partnership Agreement with the European Civil Protection and Humanitarian Aid Operations (ECHO).

Cordaid is a part of the Foundation of the Samenwerkende Hulporganisaties (SHO), the Dutch national cooperating organisations' campaign funding mechanism. In the event of a disaster, the 11 collaborating aid organisations are able to join forces under the name Giro555 to provide support.

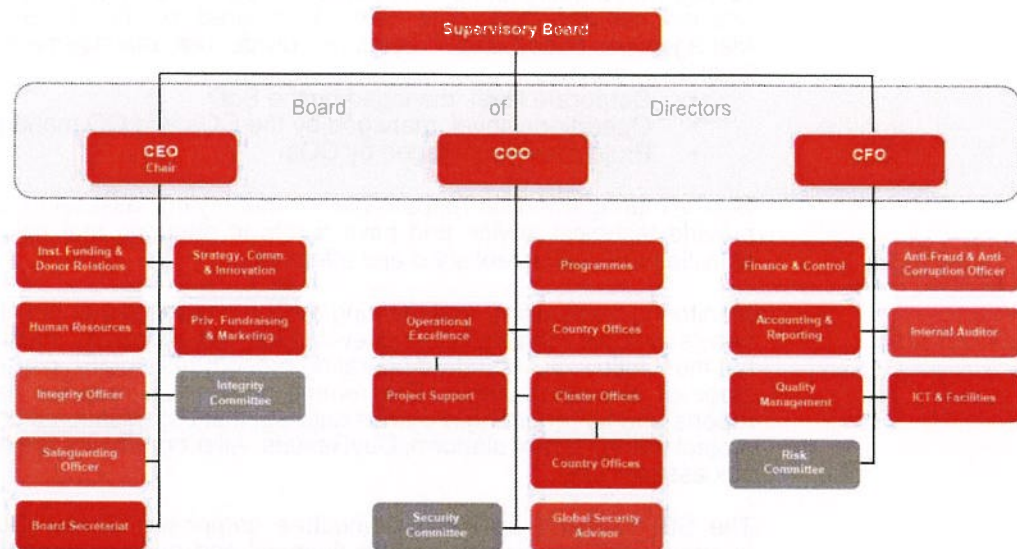
#### 3.2 Governance and management structure

At the highest level, Cordaid has a Supervisory Board (SB) whose responsibility is to supervise the decision making and operations of the organisation. At the time of the Initial Audit (IA), it has seven members. Under the SB, is a Board of Directors (BoD), comprised of the Chief Executive Officer (CEO), Chief Operations Officer (COO) and Chief Finance Officer (CFO). They are responsible for administrative processes (i.e. policy and implementation) and are the final decision makers on high level decisions. Regular exchanges and quarterly meetings occur between the SB and the BoD. The BoD's responsibilities include:



- CEO: External relationships, private fundraising, strategy, positioning, integrity umbrella and human resources (HR).
- COO: Responsible for Country Offices (COs), multi-country programming and the humanitarian team.
- CFO: Responsible for setting standards and guidelines for corporate finance, corporate controller, accounting, quality management, and compliance, and reporting.

For decision making, the BoD consults with Country Directors, Cluster Directors, and the Senior Management at the GO. Members of the BoD are appointed by the SB. Separation of duties are laid out in Cordaid's constitution document. A newly appointed CEO came on board at the start of the audit process.



Cordaid has three types of operating offices: one GO in the Hague, two regional Cluster Offices in West and East Africa (previously there was a third in Asia, but it has recently closed), and COs registered in each country of operation. Cluster Offices are responsible for ensuring effective programme implementation and coordination for those countries in their regions, while COs which are not overseen by a Cluster Office report directly to the COO. Cordaid implements HA in countries where it does and does not have a CO; currently Cordaid delivers HA in 11 countries, six of which have COs. Where there is a CO, the humanitarian team supports programming, although line management of humanitarian staff rests with the CO. For HA where there is no CO or Cluster Office, partners engage directly with the humanitarian team at the GO.

Cordaid has undergone significant reductions in staff in the last few years. In 2015, the organisation went from 400 to 140 staff, and more recently, in 2022, from 140 to 110. Of the remaining 110 staff, six are part of the humanitarian team supporting aid efforts in the countries of operation. The team is under the supervision of the Head of Programme Delivery who reports to the COO.

Most GO policies, procedures, and quality processes apply to both development and humanitarian areas of work and to all staff. For urgent situations, especially for emergency response programming, some procedures can be waived to facilitate timeliness.

### 3.3 Key internal quality assurance, internal control and risk management mechanisms

Cordaid's Quality Management System (QMS) is based on the requirements of the ISO 9001:2015 standard for quality management systems and is certified as compliant until August 2024. The QMS is aligned to the strategy and results areas outlined in Compass for an Equitable Future. The Senior Manager of Compliance and Quality Management and the Quality Coordinator are responsible for the QMS and are supported by an organisation-wide Community of Practice (CoP). They also oversee the application of internal controls and support internal audit and risk management processes across GO and COs. Cordaid



is a member of Partos and has received Partos 9001:2018 certification that includes minimum integrity standards.

Included as part of the QMS are processes to ensure staff have the required competencies to undertake their work in each of its operational functions (i.e. human resource management, procurement, risk management, governance) which are documented and shared via Cordaid's SharePoint. Cordaid uses a Project Based Working (PBW) approach for programmatic activities with detailed accountabilities outlined for staff roles at each phase of the project. Information process owners, process descriptions, related resources or tools, and the project goal are made available through documents and/or one-page summaries. Processes are managed by dedicated "owners" at GO who are responsible for ensuring familiarity and compliance and for updating them annually.

The BoD is the highest level accountable for managing risk and ensuring that risk management is integrated into organisational activities. The Cordaid Risk Committee (CRC), with a maximum of five members appointed by the BoD, meets four times a year to discuss risk registers. The CRC is chaired by the Quality Coordinator. The Risk Management Policy and Procedures divide risk management into three organisational levels:

- Corporate level, managed by the BoD
- Operational level, managed by the COs and GO managers or leadership team
- Project level, managed by COs

Senior management is responsible for identifying, assessing, and mitigating risks. Staff provide technical advice and have a role in ensuring that risk management and control activities are well established and effective.

Monitoring, evaluation, and learning (MEL) is managed at the CO level where each office has its own planning, monitoring, evaluation, accountability, and learning (PMEAL) systems but must follow GO standard operating procedures. A MEL plan is required at the planning stage of all project design. Programme progress is reported monthly to the GO through reports and by recording progress data against organisational corporate indicators into the project management platform, DevResults. All programmes are required to undergo annual risk assessments.

The SB oversees an Audit Committee comprised of four Board members who meet quarterly. The committee reviews financial and audit statements (every four months and annually), internal audit reports and incident reports (including fraud cases), as well as monitoring performance against the annual budget. The Audit Committee presents these for discussion and evaluation by the SB. The Internal Audit Charter, approved by the Audit Committee, outlines the standards and principles to be followed by the internal audit function. The Internal Auditor develops a three-year, risk-based audit plan to evaluate and improve governance, risk management and internal control processes. The scope of internal audits includes all business units, processes and operations that can be evaluated and defined (e.g. accounts, country offices, functions, procedures, services, programmes, systems, controls, etc.). Factors considered in the development of the current audit plan include financial programme size, CO risk assessments and the date of the last audit. The Audit Committee oversees the internal audit function, and the Internal Auditor maintains a dual reporting line to both the BoD and the Audit Committee to assure independence.

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

In the past, Cordaid primarily implemented programmes directly rather than through partnerships. Recently, the organisation has committed to delivering HA programming through local partners where available. The Framework Letter 2024 outlines Cordaid's Localisation Agenda emphasising that only in circumstances where local capacities are not present should Cordaid take on an implementing role. At the time of this IA, 50% of HA programming is implemented through national or local partners. Cordaid is a signatory of Charter for Change (C4C) an initiative to promote more locally led humanitarian response.

Cordaid has different partnership agreements according to the type of partner and the type of programming. These are outlined in Cordaid's 2019 Partnership and Alliances Policy. Cordaid engages with partners either on a project-specific basis or through a long-term partnership arrangement under which multiple projects might be delivered. All partnership agreements are defined using the Partner Risk Assessment and Partner Capacity Assessment Toolkit to assess the potential partner. A separate process exists for one-off emergency response partnerships which are established for the duration of an emergency and conclude at the end of the crisis. Cordaid requires that partners comply with the CHS and Sphere. A background check is required for Board members of potential partners.



Cordaid provides capacity development support based on priorities identified by the partners.

According to the Partnership and Alliance Policy all partner relationships require an ongoing programme of monitoring and revising of aims and objectives. Cordaid commits to building performance management processes that facilitate the monitoring and evaluation of partner relations. The plan sets periodic reviews to check whether aims and objectives have changed. The Caritas network has also formulated Guiding Principles to guide working relationships. It sheds light on subsidiarity and how Cordaid works in cooperation with the confederation. Regardless of the type of partnership, Cordaid follows a set of partnership principles rooted in the norms and values of the faith-based roots of the organisation and its mission.

All partners are listed on Cordaid's SharePoint platform, where the partnership agreements can be found, along with basic information on the partner.

## 4. Overall performance of the organisation

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

Cordaid's governance structure is designed to support and strengthen internal quality assurance and risk management systems. As a result of a decline in overall funding levels in recent years, Cordaid has downsized staffing levels at the GO and applied changes to its organisational structure. These changes have had some impact on the robustness of quality assurance and risk management processes and systems.

At the time of the IA, the Head of Programme Delivery is responsible for HA and development programming; one third of his time is dedicated to HA. Prior to restructuring, the humanitarian team had a dedicated Humanitarian Director.

While COs are required to develop annual humanitarian strategies, the GO does not currently have an overarching humanitarian strategy or framework to provide direction and context for the organisation's humanitarian work. As a result, perspectives among staff at different levels across the organisation, differ in terms of their understanding of Cordaid's humanitarian mandate, e.g. where and when the organisation will respond to humanitarian crises. Cordaid's global strategy includes a focus on Triple Nexus however, there is no guidance or planning for how the organisation will implement the Triple Nexus approach.

While HA and development programming staff are overseen by the Head of Programme Delivery some GO processes that apply to the development team, do not equally apply to HA and are not systematically applied to humanitarian staff. For example, the HR onboarding and professional development processes are not always equally applied to the humanitarian team.

Cordaid has not adapted internal quality assurance and risk management systems to align with recent structural changes, for example, the reduction in staffing levels in the GO humanitarian team means that staff have limited time available to support partners and assure programme quality in accordance with existing guidelines. Previous guidance for HA has not been updated to take account of reduced resources and capacity. The HA intranet includes a range of guidance from networks that Cordaid is a member of (e.g. Caritas Internationalis and ACT Alliance) but there is a lack of clarity as to the relevance of these, where and how they should be applied, and how they align with existing Cordaid guidance.

GO procedures are not always sufficiently flexible to facilitate timely humanitarian decision making and response and HA programming experiences delays due to the requirements of procedures that were primarily designed with development programming in mind, e.g. in relation to contract signing and approvals.

Internal audits do not take adequate account of Cordaid's HA portfolio and associated risks as part of audit planning, and where they do consider HA programming, they do not routinely consider the relevant HA policies and procedures.

### 4.2 Level of implementation of the CHS

Cordaid is committed to the CHS, although, until recently, application of the standard was only a requirement for DRA-funded programmes. While the humanitarian team at GO has developed some guidance on the application of the CHS in Cordaid's HA programming it is



not clear how this guidance has been disseminated and there is limited awareness of it among relevant staff. Nonetheless, Cordaid supports training on the CHS at CO level for staff and partners in some contexts, and Cordaid and partner staff, responsible for HA programming, demonstrate an understanding of the CHS and its requirements.

Cordaid's commitment to localisation is stated in its strategies and organisational-level policy documents and is demonstrated in practice through its efforts to coordinate and collaborate with partners, stakeholders, and other local actors. Cordaid has begun shifting more of its HA programme implementation to national and local actors. The organisation engages with networks and partners to strengthen efforts and reduce redundancy; these networks and partner support Cordaid to have a comprehensive understanding of the context, of risks and potential negative effects of programme implementation, and of the capacities and interests of stakeholders relevant to project implementation. Partnerships are developed collaboratively with partners, with roles outlined and defined in agreements and MoUs that recognise respective constraints and commitments. Where relevant, Cordaid identifies areas where it can support partners to help build their capacities and institutional sustainability.

Cordaid considers gender and diversity in its project design and ensures representation is inclusive of marginalised and disadvantaged groups. However, there is a lack of guidance to ensure communities and people affected by crisis can share their priorities and risks at all stages of project implementation beyond the design phase. Programme and project design processes endeavour to identify negative effects and are based on impartial assessment of needs and risks, and an understanding of the vulnerabilities and capacities of different groups. Data is disaggregated and considers age and gender; however, no requirement exists to identify data on differing abilities of community members. Although feedback and complaint mechanisms (FCM) are generally in place, feedback is not consistently disaggregated on the basis of gender, age and ability.

Cordaid is committed to Protection from Sexual Exploitation, Abuse and Harassment (PSEAH) and has policies and documents to support this and to guide staff. Cordaid informs communities of its commitment to PSEAH and ensures they are aware of available FCM. Feedback processes are in place internally, and for communities. Policies, strategies and guidance commit to avoiding negative effects such as staff exploiting, abusing or discriminating against people. The expected behaviours of staff, as well as how to report cases of misconduct, are explained to communities. Cordaid does not have an information sharing policy in place to promote a culture of open communication. Furthermore, the organisation also does not consult with communities and people affected by crisis on the design, implementation, and monitoring of complaints-handling processes to ensure these align with their needs. Risks of SEAH are not consistently considered in HA programme risk analyses.

Cordaid's programming uses a project-based working approach to outline roles and responsibilities in projects. Through this approach, the organisation has built a strong PMEAL culture as well as mechanisms to support learning and innovation. Learning and innovation is shared internally and with stakeholders. Programmes are based on prior experience of both Cordaid and of partners, and leverage staff application of technical standards and good practices. Audits, field visits and stakeholder meetings are also utilised to strengthen programme design and implementation strategies. However, policy commitments do not ensure that partners conduct systematic, objective, and ongoing M&E of activities and of their effects. Exit strategies are not consistently considered at the planning stage of HA programmes.



### 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>Cordaid's strong points include having ongoing processes in place to analyse context at the global, country and programme levels. Cordaid adapts its programmes to changing needs, capacities, and context.</p> <p>The issue that deserves attention is the lack of inclusion of disability and minority groups in mandatory disaggregated data.</p> <p>Cordaid has no weaknesses under this commitment.</p>	Communities report that programmes delivered are realistic, adapted to the local context, have benefitted their occupational status and income, and that they feel physically and culturally safe.	2.8
<b>Commitment 2:</b> Humanitarian response is effective and timely	<p>Cordaid's strong points are designing programmes where the action is realistic and safe for communities. It refers any unmet needs via involvement in co-ordination mechanisms. Programmes evidence use of technical standards and good practice. The organisation demonstrates the adaptation of programmes as a result of monitoring activities.</p> <p>Issues that deserve attention include accelerating processes and approvals to meet the short timeframes required to implement humanitarian activities and ensuring commitments to the Triple Nexus approach match organisational capacities.</p> <p>A minor weakness that needs addressing is ensuring that Cordaid monitoring, and evaluation of activities implemented by partners reflect its policy commitments in these areas.</p>	Communities report that programmes delivered addressed cultural restraints (e.g. provision of childminding) that Cordaid regularly monitored their progress, and that suggestions for improvement were often acted upon quickly.	2.4
<b>Commitment 3:</b> Humanitarian response strengthens local capacities and avoids negative effects	<p>Cordaid's strong points are its policies, strategies and guidance to prevent the negative effects of exploitation, abuse and discrimination against communities by staff. It has systems in place to safeguard personal information collected from communities. It has a strong project based working methodology, up to date preparedness plans in COs where humanitarian activities occur and strong commitments in place to work through partners.</p> <p>Issues that deserve attention include a more systematic approach to implementing Do No Harm principles, considering SEA in programme risk analysis, ensuring that exit strategies are planned early in the response and that market assessments are systematically conducted with adequate detail and rigour.</p> <p>Cordaid has no minor weaknesses in this commitment.</p>	Programme participants were selected by local camp representatives and included women, youth and persons with a disability chosen by local disability organisations. Participants said that the upcycling programme reduced rubbish in the camps. Communities did not identify any negative effects of the programme.	2.6
<b>Commitment 4:</b> Humanitarian response is based on	Cordaid's strong points are that it ensures external communications reflect the organisation's values and that in the field, it engages the community in programmes at all stages of the work.	Community members says that they are informed about the behaviours expected of staff, the activities and the organisation. They say that	2.1

<p>communication, participation and feedback</p>	<p>Issues that deserve attention include providing guidance to staff on how to provide information to communities and translating, using the pictograph communication material on behaviours developed by the Global Office (GO) and consistently disaggregating feedback by age, gender and disability.</p> <p>Minor weakness that needs addressing is the lack of information sharing and community engagement policies.</p>	<p>programmes have sometimes changed according to their feedback to staff and that staff regularly ask if they are happy with the programmes.</p>	
<p><b>Commitment 5:</b> Complaints are welcomed and addressed</p>	<p>Cordaid's strong points are its comprehensive documentation and implementation of its Integrity Framework and Feedback and Complaints Mechanism (FCM). It has processes for referring out of scope complaints.</p> <p>Issues that deserve attention include the lack of dedicated support at the GO to assist partners establish and implement a FCM and staff and partner knowledge of policy requirements to report sensitive complaints to the GO. Policies do not require Cordaid staff and partners to inform communities of the organisational commitment on PSEAH or to provide guidance on how this might occur. Communities did not know the scope of issues that could be addressed by the FCM, the tools required to use the complaints box are not provided and it is opened regularly but infrequently. Complaints registers were not provided by all programmes so the timeliness of complaint resolution cannot be assessed. This will occur at the Maintenance Audit in 2025.</p> <p>Minor weakness that needs addressing is the lack of consultation with communities on the establishment of the FCMs.</p>	<p>Communities know how to make a complaint using the complaints box, telling staff or calling the hotline number. They say that Cordaid staff make it clear that staff should not be sexual with them. Complaints are explained at the orientation meeting and every month at the cash distribution. They say Cordaid did not tell them what they could complain about.</p>	<p>2.1</p>
<p><b>Commitment 6:</b> Humanitarian response is coordinated and complementary</p>	<p>Cordaid's strong points include partnership agreements that describe respective commitments, roles and responsibilities. As a result, project proposals also clearly identify roles, responsibilities, capacities and interests of a range of different stakeholders, including national and local authorities, international and national humanitarian actors, civil society organisations, private sector entities. Cordaid's work is complementary with other stakeholders in the area.</p> <p>Issues that deserve attention include the lack of guidance or resources that are available to ensure humanitarian principles are not compromised through collaborating with partners. Cordaid also does not fully recognise its role in supporting partners to actively participate in relevant coordination bodies or to collaborate with others.</p> <p>Cordaid has no minor weaknesses in this commitment.</p>	<p>Communities say that no other organisations are doing the same work as Cordaid in the camps.</p>	<p>2.7</p>



<p><b>Commitment 7:</b> Humanitarian actors continuously learn and improve</p>	<p>Cordaid's strong points include having evaluation and learning policies and evidence that these are sufficiently in place. Cordaid exchanges on past experiences, learning and innovation with other actors and stakeholders in the sector and uses these experiences to strengthen and inform its own programme designs. Past experiences are captured in reports, audits, and more informally through CO visit reports. Cordaid will search out feedback from partners to ask where improvements could be made for future projects.</p> <p>Issues that deserve attention include the lack of internal organisational mechanisms for sharing knowledge and experience beyond individual teams or offices – there is no platform or general learning document that is shared regularly among the whole organisation. There is no systematic method to sharing learning and innovation with communities and partners.</p> <p>Cordaid has no minor weaknesses in this commitment.</p>	<p>Communities say they have seen the programmes improve, for example now they offer training in working with wood, not just bamboo, and this is better. Communities confirm that Cordaid does not share learning with them from the programme.</p>	2.7
<p><b>Commitment 8:</b> Staff are supported to do their job effectively, and are treated fairly and equitably</p>	<p>Cordaid's strong points include policies and procedures which are deemed fair, transparent, non-discriminatory and which are compliant with local employment law. A code of conduct is in place and all employees were aware of consequences if breached. Cordaid has thorough safety and security framework that sets out general rules for safety and security management, crisis management and safety and security guidelines. There are also risk management procedures and travel requirements for all staff across the organisation.</p> <p>Issues that deserve attention include not all staff having a performance development plan or regular check-ins to reflect on their past performance or measure progress against their objectives. There is also a lack of clarity among staff on how personal, technical and management competencies can be developed to support them to fulfil their role. When work demands are high, job objectives can be difficult to attain. Finally, organisational measures to support staff wellbeing are not always effective or available across the organisation.</p> <p>Minor weakness that needs addressing is Cordaid's systems to ensure it has the management and staff capacity and capability to deliver its programmes.</p>	<p>Communities report that the staff and partners delivering the programme are skilful, help them to understand, repeat for the older people, and listen and encourage them to ask questions. Communities indicate that staff behave very well and that they felt emotional when the class finished.</p>	2.3
<p><b>Commitment 9:</b> Resources are managed and used responsibly for their intended purpose</p>	<p>Cordaid's strong points include having standards with regards to ethical, transparent and legal processes in relation to accepting and allocating funds and gifts-in-kind. It has policies and procedures to guide the analysis and monitoring of risks. Programmes are designed and implemented to ensure efficient use of resources, and any acceptance of resources does not compromise independence. Expenditure against budget is monitored and</p>	<p>Communities say that Cordaid uses the money well for the programme and that it is delivered according to what they said they would do when they were first informed about the programme.</p>	2.5

	<p>reported on, and systems are outlined with regards to prevention and control of fraud and corruption.</p> <p>Issues that deserve attention include HA audits are not systematic and do not occur in proportion to their budgetary size within the organisation, and consideration for the use of local and natural resources is not carried out routinely at the programme level.</p> <p>Minor weakness that needs addressing is that Cordaid does not have a policy or procedures in place governing its use and management of resources in an environmentally responsible way.</p>		
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\* *Note: Average scores are a sum of the scores per commitment divided by the number of indicators in each Commitment, except when one of the indicators of a commitment scores 0 or if several scores 1 on the indicators of a Commitment lead to the issuance of a major non-conformity/ weakness at the level of the Commitment. In these two cases the overall score for the Commitment is 0.*

## 5. Summary of weaknesses


<b>Weaknesses</b>	<b>Type</b>	<b>Resolution due date</b>
2024-2.7: Policy commitments do not ensure that partners conduct systematic, objective and ongoing monitoring and evaluation of activities and their effects.	Minor	By Renewal Audit 2027
2024-4.5: Cordaid does not have an information sharing policy in place to promote a culture of open communication.	Minor	By Renewal Audit 2027
2024-4.6: Cordaid does not have policies in place for engaging communities and people affected by crisis, reflecting the priorities and risks they identify in all stages of the work.	Minor	By Renewal Audit 2027
2024-5.1: Cordaid does not consult with communities and people affected by crisis on the design, implementation and monitoring of complaints-handling processes.	Minor	By Renewal Audit 2027
2024-8.4: Cordaid does not have effective systems in place to ensure it has the management and staff capacity and capability to deliver its programmes.	Minor	By Renewal Audit 2027
2024-9.6: Policies and processes governing the management of resources in an environmentally responsible way are not in place.	Minor	By Renewal Audit 2027
<b>Total Number of Weaknesses: 6</b>		

## 6. Recommendation for next audit


<b>Sampling</b>	It is recommended that, at the Renewal Audit, the onsite visit includes assessment of partner-led projects.
<b>Any other specificities to be considered in the next audit</b>	All programmes reviewed at the MA1 should submit complaints registers to check the timeliness of complaint handling processes.




## 7. Lead auditor recommendation

In our opinion, Cordaid demonstrates a reasonable level of commitment to the Core Humanitarian Standard on Quality and Accountability, and its inclusion in the Independent Verification scheme is justified.	
<b>Name and signature of lead auditor:</b> Camille Guyot-Bender 	<b>Date and place:</b> 25 <sup>th</sup> January 2024

## 8. HQAI decision

<b>Registration in the Independent Verification Scheme:</b>	<input checked="" type="checkbox"/> Accepted <input type="checkbox"/> Refused
Next audit before: 2027/02/20	
<b>Name and signature of HQAI Executive Director:</b> Désirée Walter 	<b>Date and place:</b> Geneva, 20 February 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> 	<b>Date and place:</b> The Hague, 07 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.	<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