

EFICOR

Renewal Audit – Summary Report – 2023/11/06

1. General information

1.1 Organisation

Type	Mandates	Verified
<input type="checkbox"/> International <input checked="" 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 checked="" type="checkbox"/> Development <input checked="" type="checkbox"/> Advocacy
Legal registration	Registered under the Foreign Contribution Regulation Act, with the Indian Ministry of Foreign Affairs	
Head Office location	Delhi, India	
Total number of organisation staff	95 Payroll staff (supported by 21 project staff and 123 community volunteers)	

1.2 Audit team

Lead auditor	Lisa Partridge
Second auditor	Phillip Miller
Third auditor	
Observer	Roshan Dahal
Expert	
Witness / other participants	6 Translators; 3 male and 3 female in: - Delhi - Motihari/Hasanpur - Katihar

1.3 Scope of the audit

CHS Verification Scheme	Certification
Audit cycle	2nd Audit Cycle
Coverage of the audit	Whole organisation, including Head Office and Field Offices.

1.4 Sampling*

Total number of Project sites in scope			22
Total number of sites for onsite visit			4
Total number of sites for remote assessment			1
Name of project site	Included in final sample (Y/N)	Rationale for sampling and selection / de-selection decision	Onsite or Remote
Random sampling			
Seemapuri Urban Resilience Project	Y	Urban Poverty: focused on livelihood for socially/economically secluded sections of communities in New Seemapuri Resettled Slum Colony in Delhi. 866 project participants. Accessible via drive from Head Office.	Onsite
Mawasi Integrated Tribal Development Project	Y	Livelihood: focused on tribal families socially and economically impacted by COVID-19. Project has 672	Remote

		project participants. Poor access and geographically removed from other sample projects.	
Heart TD project, Badwani	N	Livelihood: based in Madhya Pradesh, Central India. Replaced by Disaster Risk Management and Resilience (DRMR) - Katihar. The replacement increases sample diversity by including a Disaster Risk Reduction project into the sample and Katihar is geographically located in Bihar state which enables the audit team to conduct a site visit.	n/a
Musahar Sustainable Development Project	Y	Livelihood and DRR: goal to support 1500 poor Musahar households to meet basic needs and become resilient during floods. 20 target villages of East Champaran District of Bihar. 2270 project participants.	Onsite
Chhotomollakhali Island Community Resilient	N	Resilience to Climate Change: located in West Bengal. Replaced by Climate and Community Transformation Project, located in Bihar State. The replacement retains the climate-focus but enables a site visit to be conducted.	n/a

Purposive sampling

Disaster Risk Management and Resilience (DRMR) - Katihar	Disaster Risk Reduction focus. Goal to promote resilient society to disasters and climate change. 2,819 project participants.	Onsite
Climate and Community Transformation Project	Environmental/climate focus. Goal to promote environmental and economic sustainability among poor communities. Large annual budget. 15,191 project participants.	Onsite

Any other sampling performed for this audit:

Site visits to field offices were included in the sampling for the Renewal Audit. EFICOR's registration under the Foreign Contribution Regulation Act (FCRA) was recently renewed with the Indian Ministry of Foreign Affairs (MoFA). New requirements for registration require project management staff to be based at project locations rather than head office. Therefore, the audit included site visits to four field offices.

Sampling risks identified:

No onsite audit assessment had been conducted since the Initial Audit (IA) in 2019, as the Mid-Term Audit (MTA) in 2021 was conducted remotely due to COVID-19 travel restrictions. This Renewal Audit (RA) provided an opportunity to increase the number of sites for onsite assessment within the available time due to the accessibility of project locations, resulting in onsite assessment of four of the five sampled projects. The auditors purposively sampled some projects for onsite assessment that were closely located to field offices. Of the four sampled projects visited during the audit, one is based in Delhi and three are based in Bihar State. The randomly sampled remote projects increased geographical and sector diversity in the sample. Three of the five projects were randomly sampled with purposive sampling of two, Bihar-based, projects, enabling four, rather than the usual two, onsite visits.

The auditors have a high degree of confidence in the findings of this 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
Head Office, Delhi, India	12-13 June 2023	Onsite
Field office and Musahar project site, Motihari, Bihar State, India	14-15 June 2023	Onsite
Field Office and Hasanpur project site, Hasanpur, Bihar State, India	16 June 2023	Onsite
Field Office and Katihar project site, Katihar, Bihar State, India	16 June 2023	Onsite

Field Office and Seemapuri project site, Seemapuri slum, Delhi, India	19 June 2023	Onsite
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2.2 Interviews

Level / Position of interviewees	Number of interviewees		Onsite/ Remote
	Female	Male	
Head Office			
Board	1	1	Remote
Management	0	3	Onsite
Staff	2	2	Onsite
Project Sites / Field Offices			
Management	0	1	Onsite
Staff	2	5	Onsite
Volunteers	11	1	Onsite
Partner staff	0	0	n/a
Others: Government Stakeholders	1	3	Onsite
Total number of interviewees	17	16	

2.3 Consultations with communities

Type of group and location	Number of participants		Onsite or remote
	Female	Male	
Motihari, Village 1			
Village development Committee. 'Grameen Mushahar Vikas Samittee (GMVS)'	2	9	Onsite
Self Help Group (SHG)	7	0	Onsite
Child Parliament	2	5	Onsite
Motihari, Village 2			
Village development Committee. 'Grameen Mushahar Vikas Samittee (GMVS)'	9	2	Onsite
Child Parliament	6	8	Onsite
Hasanpur, Village 1			
Disaster Management Committee (DMC)	6	5	Onsite
Task Force	12	0	Onsite
Child Parliament	0	9	Onsite
Hasanpur, Village 2			
Disaster Management Committee (DMC)	6	6	Onsite
Child Parliament	4	5	Onsite
Katihar, Village 1			
Disaster Management Committee (DMC)	13	3	Onsite
Child Parliament	7	0	Onsite
Katihar, Village 2			
Self-help groups	16	0	Onsite
Disaster Task Force	3	4	Onsite
Seemapuri			

Tailor Trainees	11	0	Onsite
Beauty Trainees	11	0	Onsite
Children	3	6	Onsite
Total number of participants	118	62	

2.4 Opening meeting

Date	2023/06/12
Location	Delhi
Number of participants	22 (16 male, 6 female)
Any substantive issues arising	None arising.

2.5 Closing meeting

Date	2023/06/19
Location	Delhi
Number of participants	29 (20 male, 9 female)
Any substantive issues arising	None arising.

3. Background information on the organisation

3.1 General information

The Evangelical Fellowship of India Commission on Relief (EFICOR) is a national Christian relief and development organisation working in India.

EFICOR's mandate is set out in its Strategic Direction for 2021-2026. This document states EFICOR's vision is 'working toward a just, responsible and compassionate society' and its mission is 'to influence and educate for good governance; facilitate communities toward transformation; and converge and collaborate for responsible social action'. The Strategic Direction sets out EFICOR's three goals and ten strategic objectives and how these align with SDGs. In 2021 EFICOR documented a Theory of Change which promotes an approach of community awareness, empowerment, and collaboration.

EFICOR operates in humanitarian and development contexts across thirteen states in India. It currently implements projects focused on areas of food security and livelihood; public health; humanitarian response and Disaster Risk Management; Mother & Childcare and Nutrition; HIV & AIDS; training and capacity building; climate change adaptation; peace building; anti-human trafficking; and urban poverty.

During the MTA, regulatory changes to the Indian Foreign Contribution Regulation Act (FCRA) occurred that determined how foreign funding must be used. This affected how EFICOR allocated costs for administration and programme implementation, resulted in a major restructure of the organisation, and eliminated implementation of projects through partners, moving to a direct implementation model. By this RA, EFICOR had been operating under the new structure since 2021 and implementing all projects directly.

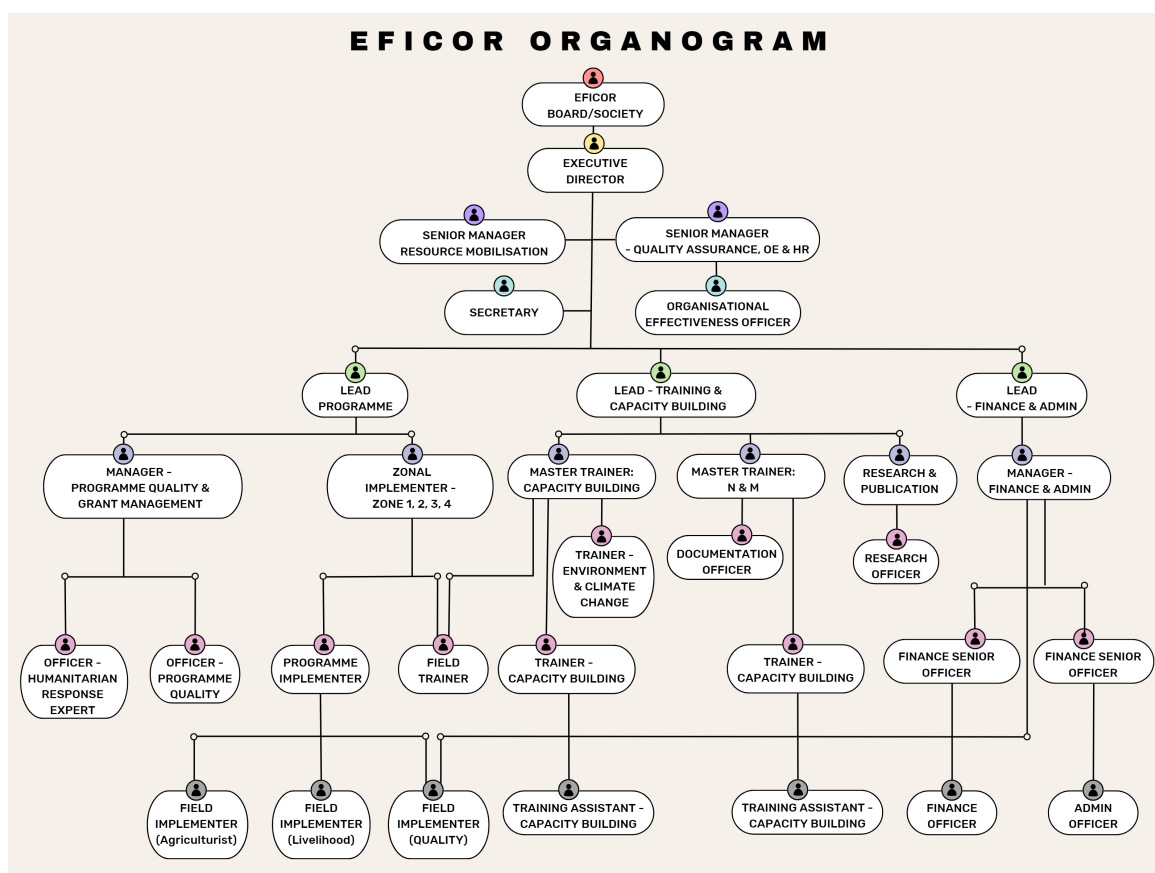
The impact of COVID-19 over the first audit cycle has been significant. EFICOR has worked in a challenging context to provide support to communities, while continuing to maintain and strengthen compliance against the CHS.

3.2 Governance and management structure

EFICOR is governed by a Board of 11 members. Board meetings are held twice per year in July and February. The Board is supported by a Finance and a Governance Subcommittee.

EFICOR's Head Office is based in Delhi. Its projects are categorised into four geographic zones: North, South, East and West. The projects within each zone are managed by a Zonal Implementer. A field office is based in the location of each project. Field offices are typically staffed by a Programme Implementer supported by a number of Field Implementers.

EFICOR's organogram is presented below. The 'implementer' roles (zonal, programme and field) are based in Field Offices.



EFICOR’s income for the year ending 31 March 2022 was 301,649,351INR and expenditure was 288,878,052INR [Annual Report 2021-2022].

3.3 Internal quality assurance mechanisms and risk management

EFICOR’s quality assurance and internal control systems include programme monitoring tools which have been continually developed through the audit cycle. During the COVID-19 pandemic EFICOR established remote monitoring methodologies and tools, including a Project Implementation Tracking and Learning Tool (ILT). EFICOR has continued to use and develop this tool as a key internal quality assurance mechanism to systematically monitor programmes. Through this tool, EFICOR monitors project activities and effects, records complaints, identifies referral mapping, documents project risks, captures community feedback and provides a tracking tool for staff to consider compliance against CHS indicators.

Project planning and personnel are key to EFICOR’s internal quality control and risk management system. EFICOR conducts an annual Planning, Action and Coordination Team (PACT) meeting to share and standardise project practices. Project Implementation Plans (PIP) are developed annually, against which annual project budgets are approved, and are used to adapt projects as needed during the project lifespan. Between these annual PIPs, projects are monitored quarterly using the ILT, discussed monthly at leadership team meetings and weekly at field-level team meetings. EFICOR maintains an ongoing presence in project locations through its field offices and locally based personnel who attend monthly meetings with project participants and have a monthly process to gain participant feedback.

Risk management systems are in place at the project level, however, these are not always systematically applied. EFICOR’s Development Manual provides templates and outlines the requirement to conduct a project risk assessment, review risks and conduct targeted child safeguarding risk assessment. Project Proposals include a risk assessment. The ILT is the key mechanism through which EFICOR monitors safeguarding risks, this tool includes sections dedicated to Risk Assessment and Complaints Handling Response Mechanism (CHRM). Safeguarding requirements are set out in organisational policies and the Code of Conduct. Management of identified safeguarding issues and complaints are led by an Internal Committee for the Prevention of sexual exploitation, abuse and harassment (PSEAH) and an Internal Committee for Staff Behaviour. EFICOR has translated its PSEAH Policy and Code of Conduct into Hindi, Tamil, Odia and Telugu to promote understanding of policy expectations.

Segregation of staff duties is reflected in EFICOR's organogram and operational manuals. Field offices are led by a Project Implementer who has a structured reporting line to a Zonal Implementer, who reports to the Programme Lead. The Leads of Program, Training and Finance report directly to the Executive Director. Staff have annual performance reviews, receive training on organisational policies, and have job descriptions stating professional duties and responsibilities. Financial delegation and thresholds are set out in EFICOR's Finance Manual.

EFICOR has a robust audit regime, both internal and external, with systems in place to review and respond to findings. In addition, as part of the requirements of the FCRA, EFICOR was recently subject to an audit which assessed all aspects of compliance with the Act, including project level assessment. EFICOR was granted permission to continue its work for the next 5 years as a result of the audit findings which indicated high levels of conformity with government requirements.

3.4 Work with partner organisations

To maintain compliance with the FCRA, EFICOR is not able to utilise funds received from foreign donors for implementation of programmes by local partners. Since 2019 EFICOR has directly implemented all programmes and projects and will continue to do so with all foreign funding contributions.

Although EFICOR works in collaboration with government agencies (and other NGOs) at different levels, it does not currently have any formal agreements or partnership arrangements in place.

The FCRA does not apply to funds raised locally. At the time of the MTA, EFICOR had plans to mobilise resources locally to expand the organisation's resource base and re-establish local partnerships. EFICOR has not progressed these plans at time of this RA, and there remains uncertainty about whether EFICOR will work with local partners in the future. For the purposes of this audit, observations from previous audits relating to how EFICOR worked with partners to assure the CHS have been closed off. If partnerships are re-established in future, assessment of how EFICOR works with partner organisations to implement the CHS will be included as part of future audit activities.

4. Overall performance of the organisation

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

A number of the Corrective Action Requests (CARs) and observations raised in this RA relate to various aspects of EFICOR's approach to risk management.

In order to comply with requirements of the Government of India, EFICOR has transferred more human resources to the project level and created roles with a greater focus on project implementation and quality assurance. This is supplemented by the utilisation of the ILT which integrates CHS indicators into monitoring practices at the project implementation level. Consequently, processes to ensure that resources are being used as intended at the community level are robust. The internal quality assurance processes around financial audit are solid, with EFICOR undertaking quarterly internal, and annual external, compliance audits. Internal controls such as segregation of duties, procurement procedures, checks and authorisation levels, are in place but there are gaps in systems for the management of risks of fraud.

Despite these initiatives, some gaps are apparent in how EFICOR ensures its practices are consistently in line with the CHS commitments. There is limited Head Office oversight of orientation and induction on key organisational policies for new staff at the project level. Consequently, there are gaps in staff understanding of key policies at project level. Complaints handling procedures at project level do not always ensure confidentiality or consider the safety of project participants. As evidenced by the CARs and observations raised in this RA, there are gaps in how consistently EFICOR manages risks relating to staff and project participant security, and protection of the environment.

It is clear that the Board is very engaged with the work of the organisation, receiving quarterly reports, holding regular discussions and making recommendations, as well as providing technical support through its expert groups. However, Board oversight of organisational risks is limited. Risks to the organisation are identified in a risk register but these are not prioritised, and risk ownership is not assigned. The procedures for tracking and reviewing risks is not

systematic. At the project level, EFICOR identifies risks at the outset and has a process in place to track these during the project cycle.

4.2 Level of implementation of the CHS and progress on compliance

EFICOR has diligently responded to each of the CARs raised in previous audits. This reflects a strong commitment to learning and continuous improvement and how seriously they value CHS certification. As a result, all three Minor CARs raised in the MTA have been closed in this RA. This was achieved by EFICOR:

- establishing a policy for External Communication (see 4.5)
- introducing a process to collect feedback from communities (see 4.4)
- strengthening its culture around complaint handling (see 5.5)

EFICOR has made less progress in addressing the observations raised at the MTA. Most of these observations remain valid and, in some instances, further observations relating to the same indicator have been raised in this RA.

This RA is the first onsite audit since the Initial Audit (2019), and, as such, provided an opportunity to more thoroughly assess EFICOR's work at all levels than was possible during the previous audit. The findings reflect the considerable effort that EFICOR has made towards CHS compliance. Positive changes since the MTA include:

- introduction of a Data Protection Policy
- revision of Finance Manual, Policy Against Sexual Harassment in the Workplace,
- Staff Well-Being Policy and Whistleblower Policy.

EFICOR has also introduced some key tools to support how it implements and verifies performance against the CHS. The Program Manual and Relief Manual have been developed and, although levels of awareness of these guidance documents is not consistent amongst staff, they provide support for improved assurance of the CHS through the project cycle. There is evidence that aspects of the approaches in the Manuals are being applied to the development of new programming, and that the Implementation Tracking and Learning Tool (ILT) is being regularly used for monitoring compliance.

EFICOR continues to score well in the cross-cutting area of localisation. EFICOR takes a medium to long term approach to working with communities and thus invests in community structures, leadership and in developing a cadre of volunteers who become resource people within their own communities. Notwithstanding, this long-term approach and commitment, EFICOR does not systematically plan transition or exit strategies in the early stages of projects.

EFICOR continues to score well in terms of gender and diversity. Despite constraints, there is a genuine commitment by the organisation to recruit more women, particularly into senior management roles. EFICOR routinely disaggregates project data in terms of gender, age and ability/disability and it is evident that women are being particularly targeted through programming, recognising that they were at greatest risk of poverty, vulnerability and marginalisation.

As outlined in 4.1 above there are some gaps in EFICOR's systems for risk management including in relation to how the organisation manages risk of harm to project participants. There continue to be gaps in EFICOR's systems to prevent sexual exploitation, abuse and harassment (SEAH), as evidenced by observations relating to Key Action 3.6. There are also gaps in how the organisation consults and shares information with communities which reduces the capacity of communities to report SEAH.

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	<p>EFICOR has policies, procedures and practices in place that reflect its commitment to working with the poorest and most vulnerable. Ensuring relevance of programming is promoted through systematic assessment of needs and context at project design stage and reflected in adaptation, during project implementation, in response to changes in needs.</p> <p>There is scope for EFICOR to strengthen its approach to ensuring impartiality and representation when community organisations are given responsibility for participant selection. EFICOR can also improve how it assesses the SEAH risks facing communities as well as analysing the interests of different actors and understanding of the context.</p>	<p>In general, communities reported that EFICOR projects were appropriate and responsive to their needs. Some communities expressed a lack of confidence in the fairness of participant selection processes.</p>	2.8
Commitment 2: Humanitarian response is effective and timely	<p>EFICOR has systems in place that support timely decision making. The organisation applies relevant technical standards, which are integrated into policies and templates, and uses a Project Implementation Tracking and Learning Tool (ILT) to monitor project activities and effects.</p> <p>EFICOR's ability to act in a timely manner is aided by its geographically extensive field presence and its networks in communities across India. EFICOR's experience working with and through village communities also informs knowledge of constraints. There is scope to further integrate field-based contextual knowledge into project documentation.</p> <p>EFICOR has exemplary performance in its practices to refer and empower communities to access services and technical expertise beyond EFICOR's mandate. It works to refer community members to government and other agencies to meet needs and to claim their rights to access services. A Referral Mapping Tool identifies referral options within each project setting.</p>	<p>Communities stated that EFICOR's projects helped address challenges that were identified by the community; that support was provided when needed; and that EFICOR made decisions in a timely manner.</p> <p>Communities indicated that EFICOR's support for access to government services, including schooling and agricultural technical expertise, had a significant impact on quality of life.</p>	3.0
Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects	<p>EFICOR articulates a commitment to strengthening local capacity in its Strategic Plan 2021-2026 and Theory of Change. Guidance centralised on local capacity is provided in EFICOR's Relief Manual and Programme Manual.</p> <p>EFICOR enables the development of local leadership and establishes and develops the capacity of communities as first-responders with knowledge and resources to prepare for, respond to and recover from crisis. Programmes build local capacity through the development and support of local structures, including Disaster Management Committees, Tasks Forces and community groups, though which community members are involved in</p>	<p>Communities stated EFICOR's activities helped them prepare for disaster recovery and supported early recovery from a disaster. Cash relief programs provided support during COVID-19, while ongoing livelihood support, such as the provision of shops and push carts, have had positive economic impact on individuals and the community.</p> <p>Community members generally stated they were</p>	2.3

	<p>decision making and implementation of activities. Programmes include engagement and integration with local authorities to further develop community capacity. There is scope for greater integration of exit strategies into programme documents and practice.</p> <p>EFICOR has developed a Data Protection Policy, however there is scope to strengthen systematic implementation of commitments within this policy.</p> <p>The ILT is EFICOR's key systematic tool to identify and monitor unintended negative effects. EFICOR introduced a Prevention of Sexual Exploitation, Abuse and Harassment Policy (PSEAH) in February 2023. This policy and the Code of Conduct have been translated into Hindi, Tamil, Odia and Telugu.</p>	<p>unaware of when EFICOR was planning to exit.</p> <p>Communities reported feeling safe when participating in EFICOR projects. Children from communities reported being taught information on 'good touch and bad touch'.</p>	
<p>Commitment 4: Humanitarian response is based on communication, participation and feedback</p>	<p>EFICOR's Strategic Plan and Theory of Change promote an approach of community awareness, empowerment and collaboration. EFICOR has reviewed its External Communication Policy to integrate a clause that describes what information is shared with the community.</p> <p>In practice, EFICOR maintains community engagement through locally based field staff and promotes participation through the formation of representative community groups. The established community groups then provide a culturally appropriate and locally-led platform through which EFICOR communicates with communities.</p> <p>Feedback is collected post distribution following relief initiatives; through feedback forms following training activities; and verbally through engagement with communities. For longer term development projects EFICOR has introduced a systematic process to collect feedback from communities on their level of satisfaction with the quality and effectiveness of the assistance received. Feedback is collected at each project on a monthly basis via focus group discussions with community members. Feedback is based on guiding open ended, qualitative questions that address appropriateness, effectiveness and coverage, as well as an assessment of project activities. This systematic feedback process is not yet reflected in policies and manuals.</p>	<p>Communities stated that EFICOR staff ask them for feedback and that they felt feedback was heard and actions taken to respond.</p> <p>Community members consistently provided feedback that EFICOR staff behaved well and were respectful when working in the community. They noted that EFICOR staff speak with everyone, not just one person.</p> <p>Communities stated that EFICOR's support had changed the cultural views of lower caste community members of themselves to have a sense of empowerment.</p>	2.9
<p>Commitment 5: Complaints are welcomed and addressed</p>	<p>EFICOR continues to strengthen oversight of its Complaints Handling and Response Mechanism (CHRM) and develop its organisational culture around complaints. The CHRM Guidelines outline EFICOR's complaints process. Community members are most likely to submit complaints verbally at the project site level, however, the CHRM Guideline does not yet outline the processes for managing complaints received at the field level.</p> <p>EFICOR's Board has constituted an Internal Committee on Staff Behaviour. This committee</p>	<p>Community members stated that they felt safe raising a complaint with EFICOR and indicated knowledge of EFICOR's complaints mechanisms.</p>	2.1

	<p>ensures the management of complaints related to allegations of staff breaches of the Code of Conduct. At the project level, each EFICOR project has a CHRM Register which documents complaints received. Complaints are escalated through inclusion in the quarterly ILT report. However, mechanisms to ensure the confidentiality of complaints at the project site level are inadequate.</p> <p>EFICOR has developed a PSEAH Policy, which articulates additional guidance on EFICOR's response to SEAH complaints. The Board has also constituted an Internal Committee for PSEAH in the workplace.</p>		
<p>Commitment 6: Humanitarian response is coordinated and complementary</p>	<p>Coordination and collaboration with stakeholders, especially government authorities, is a strength of EFICOR. EFICOR identifies and documents capacities and gaps in government reach in order to inform its programming. EFICOR seeks to complement the work of government by assisting vulnerable and marginalised communities to access their government entitlements.</p> <p>Staff of EFICOR participate in coordination and information sharing forums at project, state and national levels.</p> <p>Although EFICOR often works in areas where there are no other organisations, there was an example of collaborating with another NGO to help find and repatriate victims of human trafficking.</p>	<p>Discussions with communities revealed that EFICOR's work did not duplicate that of other organisations, largely because EFICOR was the only organisation working with the community. Community members confirmed that EFICOR supported them to request support from government agencies and, in some cases, this resulted in those agencies providing services that are outside of the scope of EFICOR to provide.</p> <p>Communities also reported being asked by EFICOR to contribute to their labour and land to build community WASH infrastructure with other inputs provided by EFICOR. They did not feel this demand was unreasonable or overly burdensome.</p>	3.0
<p>Commitment 7: Humanitarian actors continuously learn and improve</p>	<p>EFICOR is committed to learning and improving how it works and this commitment is supported by policies, procedures and practice. There is evidence that, in line with the size and scope of its work, EFICOR innovates and attempts to influence the sector and leverages its position in national level forums to share learning. EFICOR has sound procedures in place to gather feedback from the communities where it works and there are examples of the organisation adapting programming in response to the feedback.</p> <p>There is scope for EFICOR to strengthen how it uses project evaluation findings to stimulate wider learning in the organisation and to influence the design of new programming.</p>	<p>Communities confirmed that they had given feedback to EFICOR and changes in the programming ensued. They could not confirm that EFICOR shared learning with them.</p>	2.7
<p>Commitment 8: Staff are supported to do their job</p>	<p>EFICOR staff have job descriptions and there is a system in place through which they receive feedback about their performance. There is a commitment to, and resourcing for improving</p>	<p>Communities described the staff of EFICOR as competent, respectful, kind and caring.</p>	2.4

effectively, and are treated fairly and equitably	<p>the skills and competencies of staff. EFICOR has procedures in place to ensure that staff work according to its values and standards.</p> <p>EFICOR has challenges in maintaining appropriate staffing levels to ensure it has the capacity and capability to deliver its programmes. There is a perception amongst some staff that decisions about promoting staff, despite following interview processes, are not always fair. EFICOR has documented security and well-being policies, however, there is scope to strengthen the understanding and implementation of the security policy amongst staff at some levels. More broadly, staff are not always aware of the key policies that relate to them.</p>		
<p>Commitment 9: Resources are managed and used responsibly for their intended purpose</p>	<p>EFICOR has guidance on the ethical acceptance and allocation of donations to ensure its independence is not compromised. Policies and instruments are in place that ensure that resources are used for their intended purpose, including tracking and reporting on expenditure against budgets. There is a rigorous regime of internal and external audits.</p> <p>EFICOR can, however, better embed processes and practices so there is a stronger culture of risk management at the governance, organisation and project levels. There is scope to tighten how EFICOR identifies and manages risks relating to, in particular, security of staff, environmental impacts and ensuring financial practices are delivered in line with policy guidance.</p>	Communities felt that EFICOR considered the environment, and this was evidenced by them providing trees which the community planted, and in the construction of community toilets to reduce open defecation.	2.0

* *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 / weaknesses


Corrective Action Request (CAR) / Weaknesses	Type	Resolution due date	Status	Date closed out
2023-3.4: EFICOR does not systematically plan transition or exit strategies in the early stages of projects.	Minor	2026/11/03	New	
2023-3.8: EFICOR does not systematically implement policy commitments to safeguard personal information and store related data securely in the field.	Minor	2026/11/03	New	
2021-4.4: EFICOR does not facilitate communities and people affected by crisis to provide feedback on their level of satisfaction with the quality and effectiveness of the assistance received, paying	Minor		Closed	2023/11/03

particular attention to the gender, age and diversity of those giving feedback.				
2021-4.5: EFICOR does not have a policy for information sharing with communities.	Minor		Closed	2023/11/03
2023-5.3: EFICOR does not ensure that complaints are managed in a manner that prioritises the safety of the complainant.	Minor	2026/11/03	New	
2021-5.5: EFICOR complaints handling is not integrated fully into EFICOR's culture.	Minor		Closed	2023/11/03
2023-5.5: EFICOR does not have clearly defined processes to respond to, investigate and escalate complaints received at the field office level.	Minor	2026/11/03	New	
2023-9.4: When using local and natural resources, EFICOR does not consider their impact on the environment.	Minor	2026/11/03	New	
2023-9.5: EFICOR does not always manage the risk of misuse of funds and take appropriate action if it is identified.	Minor	2026/11/03	New	
2023-9.6: EFICOR does not systematically or effectively assess and manage risks on an ongoing basis.	Minor	2026/11/03	New	
Total Number of open CARs	7			


6. Recommendations for next audit cycle

Specific recommendation for sampling or selection of sites or any other specificities to be considered	No variation from the standard sampling rate is recommended. If partnerships are re-established in future, assessment of how EFICOR works with partner organisations to implement the CHS will be included as part of future audit activities.
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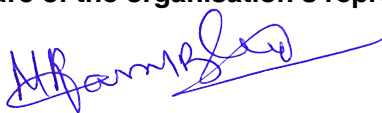
7. Lead auditor recommendation

<p>In our opinion, EFICOR 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>	
<p>Name and signature of lead auditor:</p> <p>Lisa Partridge </p>	<p>Date and place:</p> <p>3 November 2023 Sydney, Australia</p>

8. HQAI decision

Certificate renewed:	<input checked="" type="checkbox"/> Issued <input type="checkbox"/> Preconditioned (Major CARs)
Next audit: before 2024/11/06	
Name and signature of HQAI Executive Director:  Désirée Walter	Date and place: Geneva, 6 November 2023

9. Acknowledgement of the report by the organisation

Space reserved for the organisation	
Any reservations regarding the audit findings and/or any remarks regarding the behaviour of the HQAI audit team: <i>If yes, please give details:</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Acknowledgement and Acceptance of Findings: I acknowledge and understand the findings of the audit I accept the findings of the audit	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Name and signature of the organisation's representative: Ramesh Babu 	Date and place: New Delhi, 16-11-2023

Appeal

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

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

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

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

Annex 1: Explanation of the scoring scale*

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

* Scoring Scale from the CHSA Verification Scheme 2020