

# Friendship Bangladesh

## Maintenance Audit 1 – Report – 2024/05/08

### 1. General information and audit activities

<b>Role / name of auditor(s)</b>	Lead auditor, Jorge Menendez Martinez	
<b>Audit cycle</b>	First cycle	
<b>Opening Meeting</b>	<b>Date / number of participants</b>	<b>Any substantive issues raised</b>
	2024/02/28 / 10 participants	None
<b>Closing Meeting</b>	2024/03/28 / 11 participants	None
<b>Sampling from country project sites</b>	<b>Name/location</b>	
	Education program in Northern Part of Bangladesh	
	Assistance for sustainable development (ASD) through Disaster Risk Management (DRM)	
	Secondary Education through pre-recorded lessons on government curriculum	
	An outreach and awareness raising project with the aim of providing a foundation for increased disability inclusiveness in all of Friendship's programming sectors	
	Lifesaving support to Rohingya and Host Communities in Cox's Bazar District	
	Integrated community-based primary health care model program (outreach)	
<b>Interviews</b>	<b>Position / level of interviewees</b>	<b>Number</b>
	Head office	7
	Projects	2
	Friendship Luxemburg Staff	1
	Consultant	1

### 2. Actions and progress of organisation

#### 2.1 Significant change or improvement since previous audit

Since the Initial Audit (2022), Friendship Bangladesh (Friendship) has been implementing a new Enterprise Risk Management (ERM) system. This system aims to ensure the main risks are identified and minimise them. Every department has to prepare a risk assessment matrix considering the risks they face, have faced or may face in the course of their activities and have identified control and mitigation measures for each. In addition, Friendship has revised its Internal Audit Manual to link it to its overall risk management system and to detail the actions to be conducted by the Internal Audit Department as part of the risk management system. The manual is pending to be approved by the Board.

Friendship has been working on improving its mechanism to protect communities from Sexual Exploitation and Abuse (PSEA):

- ☐ It updated its PSEA policy and its Complaints and Feedback Mechanism Policy and Procedure (CFMP).
- ☐ All staff is briefed on PSEA during the induction process and receive an annual refresher training. In addition, Safeguarding has been included as part of staff performance appraisal.
- ☐ Friendship has established a Safeguarding Task Force that aims to build awareness in the organisation, the communities, and other stakeholders.
- ☐ The organisation has trained staff to have the capacity to investigate PSEA complaints.

- ☐ The organisation places visual material in the community to ensure they are aware of Friendship's Code of Conduct and its commitment to PSEA.
- ☐ Friendship has included a specific safeguarding clause in its vendors, stakeholders and partners' agreements.

In July 2023, UNICEF rated Friendship's capacity in PSEA as High/Full.

At the time of this audit, Friendship is in the process of developing a Monitoring, Evaluation and Learning framework and Acceptance of funds and gifts-in-kind policy.

Friendship shows a high level of commitment to addressing the issues raised at the Initial Audit and has made relevant progress in addressing the non-conformities. The CARs require further verification at programme and community levels, which will be carried out at the Renewal Audit with project visits when direct feedback from country staff and communities will be gathered.

## 2.2 Summary on corrective actions

Corrective Action Requests (CAR)	Type and resolution due date	Progress made to address the CAR and in response to the findings of the indicator	Evidence (doc no., KII)
2022-2.7: Friendship's policy framework for monitoring and evaluation does not ensure systematic, objective, and ongoing M&E; that evidence is used to adapt and improve programmes; and that timely decision are made with resources allocated accordingly.	Minor 2025/11/14	<p>The previous audit found that:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Friendship did not have documents with specific details on organisational standards or requirements for monitoring and evaluation.</li> <li><input type="checkbox"/> The Monitoring and Evaluation (M&amp;E) Framework provided limited guidance regarding Friendship's minimum requirements for monitoring and evaluation across all programmes. The framework did not establish a fully articulated policy basis for the systematic and objective performance of monitoring and evaluation.</li> <li><input type="checkbox"/> Policies did not provide guidance to ensure that evidence from M&amp;E is used to adapt and improve programming or to facilitate timely decision-making with resources allocated accordingly.</li> </ul> <p>At the time of this audit:</p> <p>Friendship is in the process of improving its M&amp;E system through the development of a Monitoring, Evaluation and Learning framework. To develop this new framework, the organisation has contracted a consultant with the support of Friendship Luxembourg. This framework will set the minimum requirements for monitoring and evaluation across all programmes. The framework is expected to be finalised during the first semester of 2024. However, Friendship has not yet decided how the framework will be rolled out.</p>	MA01, MA02, MA47.  Interviews with staff and consultant.
2022-3.6: Mechanisms to identify and act upon the full range of potential negative effects in a systematic and timely manner are not in place in all projects.	Minor 2025/11/14	<p>The previous audit found that:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Project documentation did not provide some evidence of consideration of risks related to people and communities from the perspective of Do No Harm and safeguarding.</li> <li><input type="checkbox"/> The Risk Matrix and Risk Register provided limited risk detail or associated mitigation measures, and there was a lack of guidance as to how such risks could be considered and assessed as part of project planning and implementation.</li> </ul>	MA3, MA4, MA5, MA6, MA7, MA8, MA10, MA11.  Interviews with staff.

		<ul style="list-style-type: none"> <li><input type="checkbox"/> Programmes staff did not systematically discuss with the communities all possible negative effects.</li> <li><input type="checkbox"/> Not all Projects had evidence that risks had been assessed and mitigated, e.g. dignity, safety and security, culture, gender and social relationships, medical facility waste management, and local economy impacts.</li> <li><input type="checkbox"/> The lack of feedback and complaints mechanisms does not ensure potential or actual unintended negative effects in relation to PSEA are systematically identified.</li> </ul> <p>Since the previous audit, the organisation has been implementing the Enterprise Risk Management (ERM) system, which requires every staff member to be a “Risk manager” and monitor risk. The departments must prepare a risk assessment matrix that considers the risks they face, such as Governance Risks, Operational Risks, Financial Risks, External Risks, Compliance Risks, Reputation Risks (which include breach of Safeguarding Policy) and Strategic Risks. In addition, each department has to develop mitigation measures for each main risk. The evidence provided for this audit shows that each department has identified the main risks and developed mitigation measures. The project’s staff state that they assess all possible negative effects and develop mitigation activities. However, the organisation does not provide enough evidence to ensure that the risks in relation to people and communities are being assessed in all the projects.</p> <p>Staff state that all the projects have a Complaints and Feedback Mechanism (CFM) in place at the time of this audit.</p>	
2022-4.4: Friendship does not ensure that feedback mechanisms are systematically in place that pay particular attention to the gender, age and diversity of those giving feedback.	Minor 2025/11/14	<p>The previous audit found that:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> The Complaint and Feedback Management Policy &amp; Procedures (CFMP) lacked clear expectations on how communities are facilitated to provide feedback formally, with a stronger focus on mechanisms for staff feedback.</li> <li><input type="checkbox"/> There were limited documents available to assess the degree to which informal/verbal efforts to gather feedback were effective, particularly in relation to whether Friendship paid attention to the gender, age and diversity of those providing feedback on programme quality and effectiveness.</li> <li><input type="checkbox"/> Staff informed that feedback is not generally disaggregated according to different groups.</li> </ul> <p>Since the previous audit, the organisation has updated the CFMP. The updated policy explains how to establish and manage a systematic community feedback mechanism. The CFMP requires that all community members be able to access the CFMP regardless of age, gender, and ability, including the most marginalised. The CFMP should be designed and managed in a way that does not cause harm. However, the updated policy does not mention the requirement to disaggregate feedback and complaints according to different groups.</p>	MA12.  Interviews with staff.

<p>2022-4.5: Friendship's information sharing policies do not explicitly describe what information will be shared openly with stakeholders, including people and communities.</p>	<p>Minor 2025/11/14</p>	<p>The previous audit found that the Information Sharing Policy and Guidelines did not clarify what information should be shared with different stakeholders (including communities) or on sharing information related to key policy commitments, including those related to PSEA and complaints handling mechanisms.</p> <p>Since the previous audit, Friendship has updated the policy to include how and what information should be shared with different stakeholders. However, it does not present guidelines on sharing information with other stakeholders and communities on policy commitments, PSEA and complaints mechanisms. The policy also indicates that if anyone fails to maintain the guidelines and principles of information sharing, the organisation will take appropriate disciplinary action. However, the updated policy has not yet been rolled out.</p>	<p>MA13.</p> <p>Interviews with staff.</p>
<p>2022-5.3: Friendship does not have a systematic process to ensure all complaints are managed in a timely, fair, and appropriate manner, and that the safety of the complainant and those affected are prioritised at all stages.</p>	<p>Minor 2025/11/14</p>	<p>The previous audit found that:</p> <ul style="list-style-type: none"> <li>❑ There was a lack of clarity and coherence across complaint handling processes in different policies, presenting a risk that complaints are not always managed appropriately.</li> <li>❑ There was a lack of guidance to ensure SEA and harassment complaints or incidents are managed appropriately, and referrals are made safely for all those affected.</li> <li>❑ Safeguarding Focal Points did not have the expertise to ensure all complaints, especially SEA complaints or incidents from communities, were managed appropriately and safely.</li> <li>❑ Friendship did not have a system in place to manage complaints submitted through complaint boxes that ensure timeliness or safety for the complainant. It was not clear who was responsible for opening boxes, how complaints were managed or the timeframes for this to happen.</li> <li>❑ The investigation and complaint management procedures did not sufficiently prioritise maintaining confidentiality.</li> <li>❑ The organisation did not have trained investigators for safeguarding, including SEA, complaints and incidents.</li> <li>❑ Friendship did not assess and mitigate the risks of potential conflict of interest or require anonymity and the appropriateness of referring survivors/victims of SEA and harassment to Friendship's own staff for support and services.</li> </ul> <p>Since the previous audit,</p> <ul style="list-style-type: none"> <li>❑ Friendship has updated the CFMP to provide guidance to staff on the steps to follow when receiving serious complaints. Also, the updated policy indicates when the staff has to refer complaints to another organisation.</li> <li>❑ Friendship has updated the PSEA policy. This policy requires the Safeguarding Task Force to provide training or awareness sessions to staff, volunteers, communities</li> </ul>	<p>MA12, MA14, MA52.</p> <p>Interviews with staff.</p>

		<p>and other stakeholders, and the organisation to allocate sufficient resources. Staff state that they have been trained in safeguarding.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Friendship has trained investigators for safeguarding, including SEA, complaints and incidents.</li> <li><input type="checkbox"/> Friendship has developed a SoP to ensure the proper investigation and overall management process of SEA cases. However, there is no SoP that details the process of investigating other sensitive complaints and non-sensitive complaints.</li> </ul>	
<p>2022-5.4: Documented complaints handling processes for communities, including related to sexual exploitation and abuse, and other abuses of power, are not coherent.</p>	<p>Minor 2025/11/14</p>	<p>The previous audit found that:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Alignment across Friendship's policies and procedures was required to ensure consistency. The complaints handling procedures, as outlined in the different documents, were not consistent enough to be fully effective.</li> <li><input type="checkbox"/> CFMP and PSEA Policy were more focused on processes for staff rather than communities.</li> <li><input type="checkbox"/> Guidance for staff to establish and implement CFMs, especially at the community level, and to cover complaints, allegations or concerns related to SEA was not documented.</li> <li><input type="checkbox"/> The CFMP did not detail how management should handle these different types of complaints, and no reference was made to Safeguard Focal Points (FPs) or the Safeguard Committee.</li> <li><input type="checkbox"/> The CFMP did not describe the process of how "non-sensitive" complaints should be managed.</li> <li><input type="checkbox"/> The PSEA Policy did not require to escalate serious ("sensitive") complaints to management as soon as possible and within 24- hours.</li> <li><input type="checkbox"/> The CFMP or PSEA Policy does not clearly describe the step-by-step decision-making process or guidance for project field staff or community workers and volunteers who may directly receive sensitive complaints, especially related to SEA from Friendship, or from staff of another organisation.</li> </ul> <p>At the time of this audit:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> The updated CFMP requires escalating serious ("sensitive") complaints to management as soon as possible and within 24 hours.</li> <li><input type="checkbox"/> The updated CFMP provides guidance on the steps to follow for project field staff or community workers and volunteers when they receive sensitive complaints, especially related to SEA from Friendship or from staff of another organisation.</li> <li><input type="checkbox"/> The SoP on the PSEA investigation details the process of how SEA complaints should be managed. However,</li> </ul>	<p>MA12, MA14, MA52</p> <p>Interviews with staff.</p>

		<p>Friendship has not developed SOPs that detail the process of how other sensitive complaints and non-sensitive complaints should be managed.</p> <p><input type="checkbox"/> The updated CFMP did not describe the process of how “non-sensitive” complaints should be managed.</p>	
<p>2022:5.6 – Communities and people affected by crisis are not fully aware of Friendship’s CoC and PSEA commitments and of what behaviours they can expect from staff.</p>	<p>Minor 2025/11/14</p>	<p>The previous audit found that:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> All communities have not yet received specific information on Friendship’s commitments made on PSEA, nor is it fully embedded into project implementation processes.</li> <li><input type="checkbox"/> A plan to monitor and check community awareness and the effectiveness of communication methods was not yet in place.</li> <li><input type="checkbox"/> Friendship had no guidance for staff on how to contextualise and share information regarding the CoC and PSEA commitments with communities.</li> <li><input type="checkbox"/> Visual information was not available in the language of the community, and they expressed a lack of awareness about the information displayed in the posters.</li> </ul> <p>At the time of this audit:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> The revised PSEA policy requires the Safeguarding Task Force to provide training or awareness sessions to communities on the CoC and Friendship’s commitments made on PSEA.</li> <li><input type="checkbox"/> Friendship uses visual information to inform the communities about its CoC and Friendship’s commitments made on PSEA.</li> <li><input type="checkbox"/> Staff state that they always inform communities about CoC and Friendship’s commitments made on PSEA.</li> </ul> <p>As this maintenance audit has not included consultations with communities, the auditor cannot ensure that communities are aware of the CoC and Friendship’s commitments made on PSEAH.</p>	<p>MA14, MA25, MA26, MA34, MA45.</p> <p>Interviews with staff.</p>
<p>2022-9.4: Friendship does not systematically consider its impact on the environment when using local and natural resources across its operations and programmes.</p>	<p>Minor 2025/11/14</p>	<p>The previous audit found that Friendship did not have guidance, systems or tools in place to facilitate systematic consideration of the impact of resource use on the environment.</p> <p>Since the previous audit, Friendship has encouraged its staff to consider the potential impacts of the intended activities on the project while designing projects. Also, Friendship will develop an environmental policy or guidelines to provide clear steps to its staff on how to consider the environmental impact of projects and programmes.</p> <p>Friendship has clear protocols for waste management in health facilities to ensure this waste has not a negative effect on the environment.</p>	<p>MA44, MA45.</p> <p>Interviews with staff.</p>




<p>2022-9.6: Friendship does not have all the relevant policies and processes in place governing the use and management of resources.</p>	<p>Minor 2025/11/14</p>	<p>The previous audit found that:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Friendship policies and procedures did not explicitly state how funds and gifts-in-kind are accepted and allocated ethically and legally; there was no organisational guidance for the vetting or assessment of potential donations of funds or gifts-in-kind.</li> <li><input type="checkbox"/> Friendship did not have a written policy statement or governing process that describes how the organisation ensures that acceptance of resources from donors and supporters does not compromise its independence.</li> <li><input type="checkbox"/> Friendship does not have clear guidance or tools in place to ensure it uses resources in an environmentally responsible way.</li> <li><input type="checkbox"/> Friendship's Annual Audit Plan was not clearly linked to the overall risk management framework.</li> <li><input type="checkbox"/> Friendship did not make effective use of the available guidelines and tools for risk management on an ongoing basis.</li> </ul> <p>At the time of this audit:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> The organisation is in the process of developing an Acceptance of funds and gifts-in-kind policy, which will provide clear guidance on how funds and gifts-in-kind are accepted and allocated ethically and legally, including that acceptance of resources from donors and supporters does not compromise its independence.</li> <li><input type="checkbox"/> As mentioned in the previous indicator, Friendship will develop an environmental policy that provides clear guidance or tools to ensure it uses resources in an environmentally responsible way.</li> <li><input type="checkbox"/> The organisation has updated the Internal Audit Manual. The manual indicates that the activities conducted by the Internal Audit Department are part of the Risk Management System. However, this manual has not yet been approved by the Board.</li> <li><input type="checkbox"/> The Internal Audit department has prepared an annual audit plan.</li> <li><input type="checkbox"/> Friendship has developed a risk matrix and mitigation tool that supports its staff in addressing the main risks and developing mitigation activities. Staff state that they are aware of this tool and use it to register the main risk and mitigation activities.</li> </ul>	<p>MA09, MA41, MA42, MA43.</p> <p>Interviews with staff.</p>
---	-----------------------------	---	--

### 3. Summary of non-conformities

Corrective Action Requests (CAR)	Type	Resolution due date	Status	New resolution due date
2022-2.7: Friendship's policy framework for monitoring and evaluation does not ensure	Minor	2025/11/14	Open	

systematic, objective, and ongoing M&E; that evidence is used to adapt and improve programmes; and that timely decision are made with resources allocated accordingly.				
2022-3.6: Mechanisms to identify and act upon the full range of potential negative effects in a systematic and timely manner are not in place in all projects.	Minor	2025/11/14	Open	
2022-4.4: Friendship does not ensure that feedback mechanisms are systematically in place that pay particular attention to the gender, age and diversity of those giving feedback.	Minor	2025/11/14	Open	
2022-4.5: Friendship's information sharing policies do not explicitly describe what information will be shared openly with stakeholders, including people and communities.	Minor	2025/11/14	Open	
2022-5.3: Friendship does not have a systematic process to ensure all complaints are managed in a timely, fair, and appropriate manner, and that the safety of the complainant and those affected are prioritised at all stages.	Minor	2025/11/14	Open	
2022-5.4: Documented complaints handling processes for communities, including related to sexual exploitation and abuse, and other abuses of power, are not coherent.	Minor	2025/11/14	Open	
2022-5.6: Communities and people affected by crisis are not fully aware of Friendship's CoC and PSEA commitments and of what behaviours they can expect from staff.	Minor	2025/11/14	Open	
2022-9.4: Friendship does not systematically consider its impact on the environment when using local and natural resources across its operations and programmes.	Minor	2025/11/14	Open	
2022-9.6: Friendship does not have all the relevant policies and processes in place governing the use and management of resources.	Minor	2025/11/14	Open	
<b>Total Number of open CARs</b>	9			

## 4. Lead auditor recommendation


<p>In my opinion, Friendship Bangladesh has demonstrated that it is taking necessary steps to address the CARs identified in the previous audit and continues to conform with the requirements of the Core Humanitarian Standard on Quality and Accountability.</p> <p>I recommend maintenance of certification.</p>	
<p><b>Name and signature of lead auditor:</b></p>  <p><b>Jorge Menéndez Martínez</b></p>	<p><b>Date and place:</b></p> <p><b>Buenos Aires, 6 April 2024</b></p>



## 5. HQAI decision

<input checked="" type="checkbox"/> Certificate maintained <input type="checkbox"/> Certificate suspended	<input type="checkbox"/> Certificate reinstated <input type="checkbox"/> Certificate withdrawn
<b>Surveillance audit before: 2025/02/27</b>	
<b>Name and signature of HQAI Executive Director:</b> Désirée Walter 	<b>Date and place:</b> Geneva 08 May 2024

## 6. 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:  If yes, please give details:	<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> Runa Khan 	<b>Date and place:</b> Dhaka 01 June 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><input type="checkbox"/> <b>Independent verification:</b> major weakness.</li> <li><input type="checkbox"/> <b>Certification:</b> major non-conformity, leading to a major corrective action request (CAR) – No certificate can be issued 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><input type="checkbox"/> <b>Independent verification:</b> minor weakness.</li> <li><input type="checkbox"/> <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><input type="checkbox"/> Independent verification and certification: 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><input type="checkbox"/> <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