Help a Child ("Red een Kind")
Initial Audit – Summary Report - 2024/01/25

1. General information

1.1 Organisation

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

Legal registration	Help a Child ("Red een Kind" in Dutch) is legally registered as a "Stichting" (non-profit organisation) in the Netherlands. Registration Number: 41022454
Head Office location	Zwolle, Netherlands
Total number of organisation staff	150 (35 at the Head Office)

1.2 Audit team

Lead auditor	Sarah Kambarami
Second auditor	Ivan Kent
Third auditor	
Observer	Daniel Hitzig (HQAI Board member)
Expert	
Witness / other participants	

1.3 Scope of the audit

CHS Verification Scheme	Certification
Phase of the audit	Initial Audit, First cycle
Coverage of the audit	The audit covers the entire organisation. This includes the Head Office in Zwolle, Country Offices, and all development and humanitarian programming implemented globally, both directly by Help a Child and with partners.
Extraordinary or other type of audit	-

1.4 Sampling*

Total number of Country Programme sites in scope	9
Total number of sites for onsite visit	1
Total number of sites for remote assessment	2

Name of Country programme site	Included in final sample (Y/N)	Rationale for sampling and selection / de-selection decision	onsite or remote

Random sampling			
Kenya	Yes	Kenya was included in the final sample as it is a well-established Country Office covering the development mandate. Kenya also has responsibility for managing the work with partners in Uganda (which has been selected for remote assessment).	Onsite
Uganda	Yes	Uganda was included in the final sample as it is an example of a country programme implemented by Help a Child's partners without a Country Office presence. The programmes are managed by the Kenya Office, which is the location of the site visit, enabling efficiencies for the audit team to meet with Help a Child staff responsible for the Uganda programme while in Kenya.	Remote
Rwanda	No	Rwanda was not included in the final sample as it was too similar to the Kenya programme and only covered the development mandate. The humanitarian mandate also needed to be included in the sample.	
DRC	Yes	DRC was selected as it represents a large Help a Child Country Programme covering the Humanitarian mandate with a mix of direct implementation and partner implemented humanitarian responses. It was not considered as suitable for travel (level 5 security risk) as Kenya, so was selected for remote assessment.	Remote

Any other sampling performed for this audit:
Within the Country Programmes, partners were purposively sampled to ensure that the audit looked at a mix of both long-term partnerships with Help a Child, as well as more recently established partnerships. Staff were purposively sampled for interviews based on their role and how their work relates to the implementation of the different CHS Commitments. Some staff who have recently joined the organisation were purposively sampled for interviews to enable an insight into current HR recruitment and onboarding systems.

Sampling risks identified:
There are no sampling risks identified. The audit team has full confidence in the findings and conclusions of this audit based on the sample as outlined above.

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 in Zwolle, The Netherlands	2023/05/08 to 2023/05/12	Onsite & Remote
Kenya Country Office	2023/07/03 to 2023/07/07	Onsite
DRC Country Office	2023/07/24 to 2023/07/27	Remote
Uganda Programmes	2023/07/24 to 2023/07/27	Remote

2.2 Interviews

Level / Position of interviewees	Number of interviewees		onsite or remote
	Female	Male	
Head Office			
Management	1	3	Onsite
Staff	6	6	Onsite & Remote
Board	1	2	Remote
Country Programmes			
Staff	3	8	Onsite & Remote
Partner staff	3	5	Onsite & Remote
Total number of interviewees	**14**	**24**	**Total: 38**

2.3 Consultations with communities

Type of group and location	Number of participants		onsite or remote
	Female	Male	
Group discussion #1 – Community Volunteers, Bomet, Kenya	9	6	Onsite
Group discussion #2 – Self-Help Group (female), Bomet, Kenya	10	0	Onsite
Group discussion #3 – Farmers, Bomet, Kenya	5	4	Onsite
Group discussion #4 – Parents, Bomet, Kenya	9	0	Onsite
Group discussion #5 – Children, Bomet, Kenya	8	4	Onsite
Group discussion #6 – Community Volunteers, Busia, Kenya	22	0	Onsite
Group discussion #7 – Self-Help Group (female), Busia, Kenya	10	0	Onsite
Group discussion #8 – Disabled Group, Busia, Kenya	13	1	Onsite
Group Discussion #9 – Youth Group (male & female), Busia, Kenya	5	3	Onsite
Total number of participants	**91**	**18**	**Total: 109**

2.4 Opening meeting

Date	2023/05/08
Location	Zwolle, The Netherlands
Number of participants	11 (6 male and 5 female)
Any substantive issues arising	None

2.5 Closing meeting

Date	2023/09/11
Location	Remote
Number of participants	5 (4 male and 1 female)
Any substantive issues arising	None

3. Background information on the organisation

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3.1 General information	Help a Child ('Stichting Red een Kind' in Dutch) is a Christian international relief and development organisation, established in the Netherlands in 1968. Its mission is to 'provide a future for children in need, their families and their entire community.' Help a Child's motivation and corporate values are inspired by its Christian identity, with a vision that 'every child, regardless of their religious, ethnic or economic background has a life of dignity, with love and a promising future'. Help a Child is registered with the Netherlands Chamber of Commerce as a non-profit foundation and is recognised by the Netherlands Tax and Customs Administration as a Public Benefit Organisation (ANBI), with the Dutch equivalent of registered charity status.
	Help a Child operates programmes in Burundi, India, Kenya, Malawi, Rwanda, the Democratic Republic of Congo (DRC), Somalia, South Sudan and Uganda. The Head Office (HO) is located in the Netherlands, with country offices in Kenya, Rwanda, Burundi, DRC, South Sudan and Malawi. Help a Child is in the process of registering a Country Office in India and existing programmes in India are currently managed by local partner organisations. The Help a Child office in Kenya oversees partners and project activities in both Kenya and Uganda. Activities in Somalia are implemented through an international CHS-certified partner.
	Help a Child's focus areas of intervention are early childhood development, youth and work, and child protection. Additional activities focus on community empowerment, food security and livelihoods, and health, WASH and nutrition. The Strategic Plan 2021-24 identifies three ambitions: more quality and impact; strategic innovation and scale up; and strong positioning and collaboration for more resources.
	Total income in 2022 was approximately EUR 15m, with approximately 45% being donations from individuals, largely through a child sponsorship programme which underpins Help a Child's work in development contexts. The main institutional partners are the Dutch Ministry of Foreign Affairs (via the Dutch Relief Alliance), the European Union and UN bodies which mainly contribute to Help a Child's humanitarian projects. Help a Child also receives some donations from the private sector and through a small network of second-hand shops in the Netherlands.
	Help a Child is a member of the Dutch Relief Alliance, a coalition of 14 aid and humanitarian organisations operating joint responses with support from the Dutch Ministry of Foreign Affairs. It is also a member of CNC (Christelijke Noodhulpcluster), an alliance of Dutch Christian Agencies raising funds together when a country is hit by a disaster, and participates in several other networks including EU-Cord (Christian NGOs in Europe), Partos (Dutch NGOs in development/humanitarian) and Prisma (Christian NGOs in the Netherlands).
3.2 Governance and management structure	Help a Child is led by a Supervisory Board and a Board/CEO. The CEO is the sole member of the Board and reports to the Supervisory Board according to the regulations set out in the organisation's articles of association (Statuten van Sitchting Red een Kind).
	The Supervisory Board appoints the Board/CEO, monitors their effectiveness in directing and managing the organisation towards its strategic and statutory objectives, and provides advisory support. The Supervisory Board has 7 members, each elected by the current Supervisory Board. It meets five times a year, which includes one meeting with all members of the Management Team. The Supervisory Board currently has three standing committees: a Finance and Audit Committee, a Programme Committee, and a Fundraising Committee. It reviews the annual plan and is responsible for instructing an external auditor and approving Help a Child's annual accounts.
	Legally, the CEO embodies the Board and holds final responsibility and power for the management of the organisation, on behalf of the organisation. The CEO heads a Management Team, comprised of the managers of four departments: Expertise and Development; Fundraising and Awareness; Finance and IT; and Human Resources. The roles and responsibilities of the Management Team are defined in a Management Charter.

This also describes the key mechanisms for consultation and decision-making and the role of Country Directors.

The Country Directors report to the CEO. They have management responsibility for the respective Country Office, including the planning and implementation of the country programme and an adequate risk management and monitoring strategy. A Country Office Agreement is set-up between Help a Child Netherlands and each Country Office.

The Management Team meets every two weeks, and the CEO meets with Country Directors every 3-4 weeks. A Strategic Consultation Meeting takes place at least twice a year, involving the CEO, Country Directors and Department Managers.

Help a Child's organisational chart is shown below:
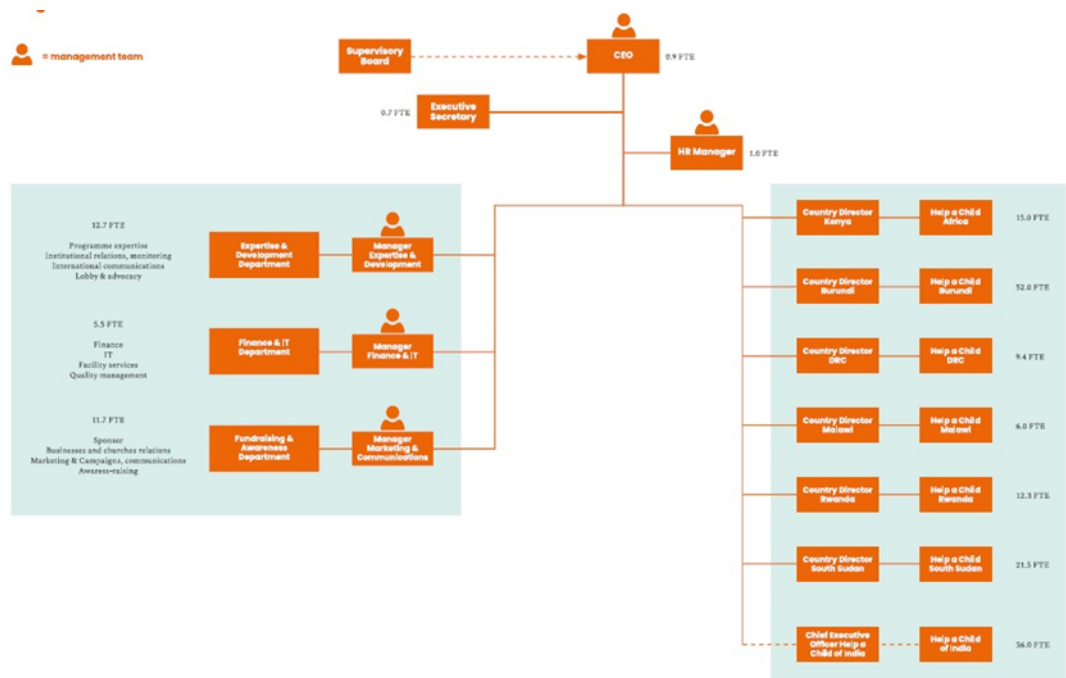
3.3 Key internal quality assurance, internal control and risk management mechanisms	An Integrity Policy sets out Help a Child's position on the prevention, reduction, and management of integrity-related risks, on the expected behaviour of staff, and guidance on how to respond to breaches in the policy. It includes a set of annexes comprising a Code of Conduct; a Child Safeguarding Policy; an Anti-Fraud and Corruption Policy; Feedback, Complaints and Whistleblowing Procedure; and a Confidential Counselling Scheme. All staff are required to undertake initial and refresher training on the Integrity Policy and to sign a declaration which includes the Code of Conduct. An Integrity Coordinator leads a team of Integrity Focal Points, based in each Help a Child Country Office to ensure awareness, build capacity and ensure reported incidents are handled according to the Policy.

Help a Child requires its partners to have their own codes of conduct and child safeguarding policies which are checked before the start of the partnership and every 3 years through a partner audit. The Community-Based Complaints and Feedback Mechanism (CBCFM) Guidelines require all projects to have a feedback and complaint mechanism in place. Country and global complaints databases provide a system for collecting and analysing complaints data. Help a Child is a full member of Keeping Children Safe and participates in the SCHR Misconduct Disclosure Scheme.

A Risk Assessment Register is updated at the organisational level on an annual basis by the Management Team, and presented to the Supervisory Board for approval. Risks are categorised as either strategic (such as those linked to the funding and political environment and partnerships) or operational (such as those related to security, finance, IT and programme quality, and to breaches in the Integrity Policy).

At the country level, a Context and Risk Analysis is produced by each Country Office, with risks divided into organisational and programmatic categories. Policies guiding Help a

Child's development and disaster response programmes advocate a 'do no harm' approach and risk assessments are undertaken as part of the project design process. An update on risk assessment and mitigation is included in reporting templates for development projects, and in disaster response projects, according to donor formats.

Annual programme plans are developed through a process guided by a Quality Management system which links Help a Child's strategic aims, and country and departmental plans, to the organisational budget. Each country submits an annual plan and budget, which are monitored throughout the year and summarised in annual reports and audited financial statements.

Child-Centred Community Development (CCCD) projects and Humanitarian (Disaster Response) projects are both managed within the same governance structure. The design, implementation and monitoring approaches for each are defined within the CCCD Manual and the Disaster Response Policy respectively. These frameworks apply to almost all Help a Child projects, with the remaining small number of short-term interventions applying a tailored planning, monitoring and evaluation approach.

The Monitoring and Audit Policy provides a framework for systematic monitoring of partners and projects which includes field visits, audits, reporting, evaluations, and complaints handling mechanisms. Outcome monitoring for CCCD projects uses a core of standardised and adapted tools for collecting evidence. Monitoring and evaluation of Disaster Response programmes are partly determined by consortium and external donor agreements. Both approaches include guidelines on when and how to do evaluations.

A set of budgeting and reporting templates are used to monitor expenditure and to assess the link between budget items, activities and the delivery of the workplan for projects. A team of financial controllers at the Head Office provides support to Help a Child Country Offices, and to some partners directly, on budget forecasting, monitoring and management, particularly for Disaster Relief programmes with institutional donor funds. A Finance Policy, Procurement Policy and set of Treasury Statutes regulate financial processes, with audits taking place at organisational, Country Office and partner level.

3.4 Work with partner organisations	All Help a Child's CCCD (development) programmes are implemented by local partners. The Partnership Policy states that Help a Child's long-term vision for working with partners is to hand over expertise, relations and networks. The Disaster Response Policy recognises a mix of modalities, but states that Help a Child's goal is always to co-implement with local organisations. In countries with disaster response projects, approximately 50% of the funding is currently implemented by Help a Child and 50% by local partners.

Institutional support for Help a Child's long-term partners is systematically built into programme designs. Obligations and controls are currently set out in yearly contracts with partners although Help a Child is moving towards a system of multi-annual agreements.

Help a Child conducts an Organisational Capacity Assessment at the start of the partnership. Financial and programmatic monitoring is led by the Country Office with support from the Head Office, including quarterly reporting for disaster response projects (financial and logframe) and bi-annual reporting for development projects.

An internal audit of partners is undertaken every three years by Help a Child staff which assesses the governance, HR, integrity, finance, operations, and programme quality standards (linked to the CHS commitments and indicators). Different elements of the audit are reviewed with partners on a regular basis between audits, with support provided to strengthen the partner's organisational capacity in areas where this is jointly identified and agreed. Help a Child partners are expected to have their own financial management and integrity policies and processes in place, which are consistent with Help a Child's own tools and standards. |

4. Overall performance of the organisation

4.1 Effectiveness of the governance,	Help a Child's Supervisory Board has full membership and is effective in providing ongoing monitoring and support to the Board/CEO. It is engaged in discussions on strategic

internal quality assurance and risk management of the organisation	opportunities and threats and takes part in an annual meeting with the wider Management Team and a biennial visit to a country programme.
	Help a Child has made recent changes to its internal quality assurance systems bringing these further into line with the Core Humanitarian Standard (CHS). These include the roll-out of an updated Integrity Policy; a revised PMEAL system to improve collection of sex, age and disability disaggregated data (SADD); the collation of feedback from CBCFM; and other adaptations to programme guidelines, databases and audit tools.
	Staff have a good understanding of the Help a Child Integrity Policy and ensure that partner organisations are guided by similar policies. Complaints are taken seriously across the organisation and acted upon according to defined policies and processes.
	At the country level, CBCFM systems are at different stages of being established across all programmes, with some more advanced than others. In addition, these are not always developed in full consultation with communities or contextualised well, reducing their effectiveness. Databases at country and global level have been established for recording and analysing complaints data from CBCFMs. These are being reviewed by the PMEAL team at Head Office and by country teams to improve quality.
	The programme quality standards set out in the CCCD Manual and Disaster Response Policy are easily accessible via Help a Child's 'How to' Portal, and well- known to partners. However, some quality markers, in particular on environmental impact, are missing from templates.
	The monitoring and evaluation system is in place and co-ordinated across the organisation. Partners receive structured feedback on reports from Help a Child Country Offices, which is followed up by regular project visits. The progress of disaster response projects is reviewed on a frequent basis, and issues are escalated to the Management Team where appropriate. Communities and local stakeholders are closely involved in monitoring activities, especially for development programmes. Terms of Reference for evaluations are developed collaboratively by Help a Child and its partners, and findings are presented at community-level workshops. There is a lack of documentation on responses to evaluations, and minimal synthesis or sharing at organisational level, but some evidence of follow-up by project teams.
	Although risk assessment tools are present at all levels, these are limited in design and use. The organisation-level risk matrix is not always updated and does not include a mechanism for reflecting on risks identified across programmes. Templates for use at programme level do not prompt a sufficient analysis of risks across different categories. As a result, projects focus mainly on the risk to the delivery of outputs. There is limited analysis of potential risks to communities in these matrices, except where Help a Child's presence has a significant protection mandate, and these rarely consider risks of participation in programmes.
	Finance procedures are well-known by staff and partners, and budget reports are reviewed by both financial and programme staff. Country Office teams provide appropriate oversight to procurement processes, although CSR considerations (including the environment) are not always considered. Internal audits are effective, and partners report positive technical support from Help a Child, particularly around PMEAL and financial management.
	The annual Financial Statements of Help a Child are independently audited, reviewed by the Supervisory Board and available on the website. The financial statements of each international office are audited independently on an annual basis. Help a Child's management system is also certified as compliant with ISO 9001:2018 and Partos 9001:2015 and audited independently (current certificates valid 2021-2024).
4.2 Level of implementation of the CHS	Help a Child demonstrates several strengths in its implementation of the CHS. Programmes in development contexts are delivered in a participatory way with regular opportunities for community engagement at all stages of the work. Programme designs are relevant, with significant attention to long-term sustainable impact. In disaster response contexts, Help a Child uses a set of quality standards which are closely aligned with the CHS. Communication throughout the organisation is open and frequent, and processes allow for timely adaptation in rapidly changing contexts.
	Coordination and collaboration with external actors are effectively built into programme designs, and local advocacy and referral systems are active. A strategic ambition for scaling up innovations, active communities of practice and links with universities encourage the

development of expertise in key technical areas. Human resource and financial management systems are effective, and in line with CHS commitments.

Help a Child has integrated gender and diversity considerations into its programme planning tools, particularly those used in development contexts which emphasise the need to engage with different sections of the community with an emphasis on working with the poorest of the poor, on disability inclusion and on gender mainstreaming. Help a Child's Disaster Response Policy lists inclusion as one of the criteria for programme quality. In development contexts, project activities have a high proportion of women participants, and Help a Child has developed a policy to guide partner staff on assuring the participation of men, while addressing gender issues. Help a Child has also made significant investment in training on disability inclusion and reporting requires partners to collect data for an 'empowerment index' which tracks disability mainstreaming. There are examples of disability disaggregated data being used to plan project activities. However, the collection, and use, of sex, age and disability disaggregated data (SADD) is not consistently undertaken in all programme contexts.

Another key area of strength is Help a Child's approach to building local capacities. All programmes consistently place emphasis on establishing and strengthening sustainable community structures, as well as building the capacity of existing state actors and local organisations. Institutional capacity building of Help a Child's long-term local partners is also systematically built into all programme designs. However, Help a Child does not systematically use existing community preparedness plans to guide disaster response work.

Help a Child's zero-tolerance policy towards sexual exploitation, abuse and harassment is outlined in its Integrity Policy, and further emphasised in the Code of Conduct. Systems are in place to ensure staff and partners know and understand the implications of these commitments in their context. In addition, an organisational culture has been established that welcomes complaints, and staff and partners understand the mechanisms available to them to report any breaches of the Integrity Policy. Complaints, including those related to Sexual Exploitation and Abuse (SEA), are managed appropriately with relevant disciplinary action being taken. Referral pathways are in place to ensure that SEA complaints that are outside Help a Child's scope, are also managed appropriately. However, most community groups are not fully aware of the expected behaviour of staff and partners, or of Help a Child's organisational commitments on the prevention of sexual exploitation and abuse.

The Community Based Complaints and Feedback Mechanism is not yet fully in place across all programmes. The scope of issues it addresses is not systematically made known to communities, with the mechanism primarily being used for programmatic feedback. In addition, there is limited consultation with communities on the design, implementation or monitoring of the CBCFM in their local context.

Risk assessment and management tools are present, but these focus largely on risks to the delivery of project outputs. Help a Child does not systematically assess risks to communities of unintended negative effects. In addition, the potential environmental impact of programme activities and Country Office operations (eg related to travel and office facilities) is not systematically being considered.

Overall, Help a Child is clearly committed to implementing the CHS and is working to integrate the requirements across its programming, quality assurance systems, and into due diligence processes with partners. The relevance of the CHS is clearly understood by Help a Child's staff and highlighted in the strategic plan and annual reports. Where there are gaps in implementation of the CHS, a strong organisational commitment to learn and improve is evident.

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	Help a Child's participatory approach to development programming ensures that activities are appropriate and relevant to communities. Disaster response teams take part in inter-agency alert systems and assessments, and adaptive management processes allow for ongoing relevance. Help a Child makes a commitment to impartiality, and the organisation promotes tools with partners to identify the needs of particular vulnerable groups and remove barriers to participation. Sex, age, and disability data disaggregation is required in both development and humanitarian reporting formats. However, some characteristics of diversity are absent from programme policies and agreements.	Communities state that Help a Child and its partners take the time to understand "*what the community has and does not have*" and to identify the most vulnerable.	2.3
Commitment 2: Humanitarian response is effective and timely	Programme quality criteria for disaster response align with the Core Humanitarian Standard and processes for planning and budgeting are in place. Help a Child uses multiple, coordinated mechanisms to monitor the activities, outputs and outcomes of projects to ensure ongoing effectiveness. Processes are in place to ensure timely decision making and resource allocation to ensure humanitarian response is delivered without unnecessary delay. Help a Child is committed to upholding Sphere, CHS and relevant government standards but these are not sufficiently monitored through programme design and reporting mechanisms.	Communities state that activities take place according to agreed plans and timescales. They acknowledge the strong links that Help a Child and its partners have with government and other agencies which are used to refer their unmet needs.	2.6
Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects	Help a Child's programmatic approach ensures that programmes are built on local capacities, promote early recovery, work towards building resilience and benefit the local economy. Transition plans and exit strategies are systemically built into programme designs. Local organisations and local structures are consistently strengthened, ensuring that marginalised and disadvantaged groups are appropriately represented at the leadership level in community groups and structures. However, Help a Child does not systematically integrate Disaster Risk Reduction (DRR) into its development or disaster response work and does not consistently use the results of existing community preparedness plans to guide activities. While a number of key policies are in place that help prevent programmes from having negative effects, Help a Child does not have a systematic process in place to consider the	Communities appreciate that Help a Child strengthens their capacity with new knowledge and the establishment of sustainable community structures. Communities know the end dates of programmes and are confident that the groups they are part of will be self-sustaining. They also note that when they communicate any unintended negative effects, Help a Child acts on it appropriately.	2.4

	risks of doing harm at the community level. Project level risk assessments focus on factors that might jeopardise the project rather than on possible unintended negative effects of the project activities on communities or people affected by crisis. However, systems are in place throughout the organisation to safeguard personal information that could put people at risk.		
Commitment 4: Humanitarian response is based on communication, participation and feedback	Help a Child promotes a culture of open communication between staff and with partners. Development projects follow a participatory methodology and representation in community groups and committees is inclusive with regard to age, gender and disability. Processes are in place to facilitate activity-related feedback from communities, although there is limited evidence of attention being paid to the gender, age or diversity of those giving feedback. The organisation has clear guidelines for accurate, ethical and respectful photographs and stories about communities. However, there is no guidance or standard in place regarding the minimum information to share with communities and in which formats. Specifically, commitments on expected staff behaviour are not systematically communicated at the community level.	Communities are aware of the overall plan and timeline for CCCD projects but are not clear on key details relating to Help a Child and its partners and are unaware of commitments on expected behaviour of staff. Communities confirm that they are asked for permission when photographs are taken.	2.1
Commitment 5: Complaints are welcomed and addressed	Help a Child has established a culture in which complaints are welcomed and, when made, they are taken seriously and addressed according to established policies and processes. Systems and processes for reporting breaches in the Integrity Policy are well known by staff and partners. Complaints beyond the scope of Help a Child are referred to relevant organisations, although this is not always documented. However, the roll out of the Community Based Complaints and Feedback Mechanism (CBCFM) Guidelines at the programme level is not yet fully complete. Contextualised complaints processes at the Country Offices are not always documented or well known, and communities are not consulted on the design of the CBCFM in their local area. There is also no systematic approach for staff or partners to inform communities about the scope of the CBCFM or the expected behaviour of staff.	Communities state that they are not consulted on the design of Help a Child's CBCFM and they do not understand the full scope of issues it can address. They are also not aware of expected behaviour of staff. Communities state that they are confident using the existing mechanisms to provide feedback and complaints about the programme activities, but do not feel so comfortable using it to report breaches of Help a Child's Integrity Policy.	1.9
Commitment 6: Humanitarian response is coordinated and complementary	Help a Child has policies, processes and consistent practice in place that ensures its work is coordinated with and complementary to that of other relevant actors. Different stakeholders are systematically identified for both development and disaster response programmes. Staff and partners at all levels of the organisation participate in relevant coordination bodies as well as sector specific	Communities confirm that there is no duplication of activities and that Help a Child and their partners coordinate well with the government line ministries and complement the work of other organisations in the programme area.	2.8

	working groups and clusters. Relevant information is shared by Help a Child staff in these forums. All work with partners is governed by clear and consistent agreements, although the current format, and the process for developing the partner agreements, does not always reflect Help a Child's commitment to equitable partnerships.		
Commitment 7: Humanitarian actors continuously learn and improve	Help a Child identifies learning as an organisational value and innovation is a key ambition of the current strategic plan. Monitoring, evaluation and learning frameworks are continually being improved, and allow for participatory reflection at community level, and synthesis for learning at organisational level. Help a Child has established links with universities for innovation and technical development and communities of practice are active across the organisation with opportunities for both online and face-to-face engagement. Policies are clear on schedules for evaluation, but management responses are not developed systematically. Learnings are discussed with communities but not always shared across the organisation or externally. Strategic learning from feedback received via CBCFM systems has not taken place at organisational level.	Communities state that programmes are working well, and problems being resolved. They verified their involvement in monitoring processes and that their feedback is being acted on.	2.5
Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably	Help a Child has a number of policies and processes in place to ensure that their staff are supported to do their job effectively and that they are treated fairly and equitably. Thorough recruitment, onboarding, staff development and performance management processes help ensure that the organisation has the management and staff capacity to deliver its programmes. Funding opportunities that would stretch the organisation beyond its capacity to deliver are turned down. A Code of Conduct is in place and staff are aware of key policies. They work according to the organisation's values and to agreed performance standards. Help a Child provides opportunities for staff development, although sometimes staff do not take these opportunities due to a lack of time or prioritising other work. Policies for the security and well-being of staff are in place, although security training at the sampled Country Offices had not taken place at the time of the audit.	Communities state that Help a Child and partner staff are knowledgeable and competent. They also describe staff and partners as reflecting the values of the organisation, describing them as honest, respectful, friendly, kind, good people.	2.7
Commitment 9: Resources are managed and used responsibly for their intended purpose	Help a Child has a number of policies and processes to support the responsible management and use of resources. Tools to control financial management and budget monitoring are in place and well known by staff and partners. Help a Child conducts audits at all levels and appropriate review and technical support is provided to partners.	Communities report that Help a Child and partners manage resources well and that nothing is wasted.	2.3

| | Processes are in place to ensure that funds are accepted and allocated ethically and legally, however a systematic process to ensure resources are accepted in a way that does not compromise Help a Child's independence is not in place.

Risk management processes, tools and guidance at the project level do not support a systematic consideration of the full range of potential risks to the community and there is no mechanism in place for synthesising risks identified across country programmes for learning and action at organisational level.

Climate smart agriculture has been mainstreamed in food security and livelihood activities. However, Help a Child does not systematically consider the environmental impact of its programme activities and little progress has been made in reducing the impact of offices, travel and operations. | | |

* Note: Average scores are a sum of the scores per commitment divided by the number of indicators in each Commitment, except when one of the indicators of a commitment scores 0 or if several scores 1 on the indicators of a Commitment lead to the issuance of a major non-conformity/ weakness at the level of the Commitment. In these two cases the overall score for the Commitment is 0.

5. Summary of non-conformities

Corrective Action Requests (CAR)*	Type	Resolution Timeframe
2024-3.2: Help a Child does not systematically integrate DRR into its programmes and does not use the results of existing community preparedness plans to guide activities.	Minor	by the Renewal Audit 2027
2024-3.6: Help a Child does not systematically identify potential unintended negative effects at the community level in all the areas required by this indicator.	Minor	by the Renewal Audit 2027
2024-4.5: Help a Child does not have a policy or guidance for information sharing with communities in place.	Minor	by the Renewal Audit 2027
2024-5.1: Help a Child does not ensure that their partners implementing CCCD programmes have effectively consulted with communities on the design, monitoring and implementation of complaints handling processes.	Minor	by the Renewal Audit 2027
2024-5.6: Help a Child does not systematically ensure that communities and people affected by crisis are fully aware of the expected behaviour of staff, including organisational commitments on the prevention of sexual exploitation and abuse.	Minor	by the Renewal Audit 2027
2024-9.4: Help a Child does not systematically consider the impact of its operations and programme activities on the environment.	Minor	by the Renewal Audit 2027
2024-9.6: Policies and processes governing the management of resources in an environmentally responsible way, for assessing and managing risk on an ongoing basis, and for accepting funds in a way that does not compromise ethics or independence are not in place.	Minor	by the Renewal Audit 2027
Total Number of CARs	7	

* Note: The CARs are completed by the audit team based on the findings. The audited partner is required to respond with a Management Response for each CAR to HQAI before a certificate is issued (reference: HQAI Procedure 114).

6. Recommendation for next audit

Sampling	It is recommended that the standard HQAI sampling rates are applied at the next audit.
Any other specificities to be considered in the next audit	In this audit, the onsite visit to Kenya covered development programming and the humanitarian portfolio was remotely assessed. It is recommended that a Country Office implementing humanitarian programmes, directly and with local partners, is selected for the onsite visit in the next audit.

7. Lead auditor recommendation

In our opinion, Help a Child conforms with the requirements of the Core Humanitarian Standard on Quality and Accountability.

We recommend certification.

Name and signature of lead auditor:	Date and place:
Sarah Kambarami	22nd January 2024 Bonn, Germany

8. HQAI decision

HQAI decision:	☒ Certification preconditioned to the provision of a management response ☐ Certification preconditioned to the closure of Major CAR
Management response expected by: 2024/02/21	
Name and signature of HQAI Executive Director: Désirée Walter	**Date and place:** Geneva, 24 January 2024
Final decision on certification:	☒ Issued ☐ Refused
Start date of the certification cycle: 2024/01/25 Next audit before 2025/01/25	
Name and signature of HQAI Executive Director: Désirée Walter	**Date and place:** Geneva, 25 January 2024

9. Acknowledgement of the report by the organisation

Space reserved for the organisation	
Any reservations regarding the audit findings and/or any remarks regarding the behaviour of the HQAI audit team: *If yes, please give details:*	☐ Yes ☒ No
Acknowledgement and Acceptance of Findings: I acknowledge and understand the findings of the audit I accept the findings of the audit	 ☒ Yes ☐ No ☒ Yes ☐ No
Name and signature of the organisation's representative: A.M. Schuttinga	**Date and place:** Zwolle, 29th January 2024

Appeal

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

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

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

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

Annex 1: Explanation of the scoring scale*

Scores	Meaning: for all verification scheme options	Technical meaning for all independent verification and certification audits
0	Your organisation does not work towards applying the CHS commitment.	**Score 0:** indicates a weakness that is so significant that the organisation is unable to meet the commitment. This leads to: • **Independent verification:** major weakness. • **Certification:** major non-conformity, leading to a major corrective action request (CAR) – No certificate can be issue or immediate suspension of certificate.
1	Your organisation is making efforts towards applying this requirement, but these are not systematic.	**Score 1:** indicates a weakness that does not immediately compromise the integrity of the commitment but requires to be corrected to ensure the organisation can continuously deliver against it. This leads to: • **Independent verification**: minor weakness • **Certification:** minor non-conformity, leading to a minor corrective action request (CAR).
2	Your organisation is making systematic efforts towards applying this requirement, but certain key points are still not addressed.	**Score 2:** indicates an issue that deserves attention but does not currently compromise the conformity with the requirement. This leads to: • **Independent verification and certification:** observation.
3	Your organisation conforms to this requirement, and organisational systems ensure that it is met throughout the organisation and over time – the requirement is fulfilled.	**Score 3:** indicates full conformity with the requirement. This leads to: • **Independent verification and certification:** conformity.
4	Your organisation's work goes beyond the intent of this requirement and demonstrates innovation. It is applied in an exemplary way across the organisation and organisational systems ensure high quality is maintained across the organisation and over time.	**Score 4:** indicates an exemplary performance in the application of the requirement.

* Scoring Scale from the CHSA Verification Scheme 2020