International Aid Services Denmark – IAS DK
Initial Audit – Summary Report 2022/05/19

1. General information

1.1 Organisation

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

Head office location	Copenhagen, Denmark	
Total number of country programmes	8	**Total number of staff**	3 Full time staff 5 Part time staff

1.2 Audit team

Lead auditor	Jordi Capdevila
Second auditor	Elisabeth Meur
Third auditor	Simon Maina (on site in Kenya for some partner interviews and all community consultations).
Observer	Samanta Morais, HQAI
Expert	-
Witness / other	

1.3 Scope of the audit

CHS Verification Scheme	Independent Verification
Audit cycle	First audit cycle
Phase of the audit	Initial Audit
Extraordinary or other type of audit	

1.4 Sampling*

Randomly sampled country programme sites	Included in final sample	Replaced by	Rationale for sampling and selection of sites	Onsite or remote
Kenya	Yes		Country programme with advocacy, development and humanitarian portfolios and with diversity of local implementation partners. Size of the programme, reflective of the work undertaken by the organisation.	Onsite
Tanzania	Yes		Size of the programme, reflective of the work undertaken by the organisation.	Remote
Sudan	Yes		Size of the programme, reflective of the work undertaken by the organisation. Diversity of	Remote

			implementing partners, including both local and international partner organisations.	

Any other sampling performed for this audit:
For the selection of samples, the auditors took into consideration aspects such as mandates (Advocacy, Development, and Humanitarian), size of the project, geographical distribution and diversity of partners.

Sampling risk:
The onsite visit to Kenya, by the initially appointed auditors, was not possible due to the ongoing COVID-19 pandemic. A third auditor, resident in Kenya, was appointed to support the team with the onsite interviews with communities, in order to minimise the limitations of conducting the interviews remotely. Interviews were conducted with country staff and partners, and with five community groups. Despite these sampling limitations, the auditors are confident in the findings of this audit based on the onsite presence of the third auditor, together with technology supporting the remote audit process.

It is important to note that the audit findings are based on a sample of an organisation's country programmes, its documentation and 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
IAS DK Head Office, Copenhagen, Denmark	2021/11/16 – 2021/11/17	Onsite
Partner Offices in Nairobi, Kenya	2022/02/07 – 2022/02/08, 2022/02/11	Remote
Partner Offices in Nakuru, Kenya	2022/02/09 - 2022/02/10	Onsite
Partner Offices in Dar es-Salam, Tanzania	2022/02/14	Remote
Partner Offices in Khartoum, Sudan	2022/02/16	Remote

2.2 Interviews

Position / level of interviewees	Number of interviewees		Onsite or remote
	Female	Male	
Head Office			
Management		2	Onsite
Staff	3	5	Onsite
Partner staff		1	Remote
Country Programmes			
Management			
Staff			
Partner staff	9	12	Onsite/Remote
Others			
Total number of interviewees	**12**	**20**	**Total: 32**

2.3 Consultations with communities

Type of group and location	Number of participants		Onsite or remote
	Female	Male	
Young men and women, Nakuru, IAS Kenya	3	3	Onsite
Project participants, Nakuru, IAS Kenya	1	4	Onsite
Volunteers, FPFK	1	5	Onsite
Religious leaders, FPFK	1	4	Onsite
Youth from CSOs, FPFK	4	2	Onsite
Total number of participants	**10**	**18**	**Total: 28**

2.4 Opening meeting

Date	2021/11/16
Location	Copenhagen, Denmark
Number of participants	8
Any substantive issues arising	No issues

2.5 Closing meeting

Date	2022/03/03
Location	Remote
Number of participants	3
Any substantive issues arising	No issues

2.6 Programme sites

Briefing

Date	2022/02/07
Location	Nairobi, Kenya (Online)
Number of participants	6
Any substantive issues arising	No issues

De-briefing

Date	2022/02/09 and 2022/02/11
Location	Nairobi, Kenya (Online)
Number of participants	2
Any substantive issues arising	No issues

3. Background information on the organisation

3.1 General information	International Aid Services (IAS) Denmark (DK) is a Danish non-political and non-profit organisation founded on Christian values and registered in Denmark as an association. The organisation was established in 2001 as part of IAS International with a focus on children with trauma and mental disabilities. IAS DK acts as the umbrella organisation for the "Danish Mosaik church network" (a network of Pentecostal and evangelical churches) with a mission to "Save lives, foster self-help and offer people dignity through transformation that goes beyond relief and development". Its vision leads the organisation to initiate projects that have a long-term impact based on the emergency-development nexus. IAS DK's work is motivated by Christian values and the biblical concept of mission.

IAS is a multi-mandate organisation funding work in humanitarian response, development, and advocacy. The core sectors of its activities are inclusive education (IE), humanitarian interventions, and civil society development with a focus on marginalized and underprivileged populations. IAS DK's mission is structured in three operational areas reflected in its strategy, communication, organisational structure, and budget: IAS Transform covers relief and development; IAS Engage is about voluntary participation, partnership with civil society stakeholders and fundraising; and IAS Serve relates to the moral and spiritual support to Christian minorities and refugees, and globally to the support to freedom of belief and religion. IAS DK is committed to the humanitarian principles and guided by the needs of communities and people affected by crisis without discrimination.

IAS DK is not an implementing organisation and it sub-grants funding to other entities, mostly members of the IAS-Läkarmissionen Alliance and local partner organisations. IAS is extensively engaged in Africa, mainly in the East and Horn of Africa, and in the Sahel, and it also has partnerships in other parts of the World, such as Nepal and Greece.

In 2020, the Ministry of Foreign Affairs of Denmark - DANIDA - represented 75.8% of IAS DK total revenues. Out of this funding, 42.7% was provided by the Danish Emergency Relief Fund (DERF) while 33.1% by other funds managed by the Civil Society in Development (CISU) and the Center for Church-Based Development - CKU, (previously known as the Danish Mission Council Development Department - DMRU). In 2020, IAS DK's revenues amounted to almost 18,8 m. kr. (around €2.4 m). Around 20% of its revenues have been transferred to the Inclusive Education programme.

IAS-Läkarmissionen (LM) Alliance is formed of four independent IAS member organisations (Denmark, Germany, Sweden, and United States). IAS Alliance members have their own legal structure and are registered in their respective country. The Alliance is not a legal entity but has a contractual agreement between signatories. These share a purpose statement, a set of policies mentioned in the IAS Policy Handbook, including sector, project cycle and general policies, and the IAS Accountability Framework, the name and the logo. The IAS Alliance Policy Handbook also outlines the adherence to humanitarian principles. Members also have an interest in working in association with IAS-LM country offices (CO) and former IAS-LM COs. The Alliance members commit themselves to seek funding to complement projects with IAS LM Sweden country offices - which is the only member with country offices.

3.2 Governance and management structure

IAS DK operates as part of the IAS-LM Alliance and sub-grants most of its funding to IAS LM Sweden COs and local partner organisations for implementing its programme and projects. IAS DK currently has 3 full time and 5 part time staff based either at the head office in Copenhagen or working from other locations in Denmark.

Regarding the governance structure, there are four main levels of responsibility: the General Assembly (GA), composed of 43 representatives from the Danish Pentecostal Churches and Free churches; the Board elected by the GA; IAS DK Head Office (HO); and the implementing partners.

The General Assembly meets once a year. It approves the organisation report, the management response, and the audited accounts. It also elects two new Board members every year.

The Board is composed of 7 members elected by the GA and proposed from IAS Denmark. They meet 4 times a year, but the Chairperson may convene extraordinary board meetings if necessary. The Board reaches a quorum when at least half of the Board and the Chairperson or Vice-Chairperson are present. The Board appoints IAS DK CEO, who is authorised to carry out day-to-day responsibilities, including financial management, recruitment, and dismissals. The CEO attends all Board meetings but has no voting powers. The Board is responsible for providing the organisation with sound governance, fiduciary and strategic oversight, and direction. It oversees operations and public trust and that the organisation is pursuing its objectives and fulfilling its mission. The Board also oversees the ethical practices and the legal compliance. On an annual basis and as stated in its Risk Management Policy, a comprehensive organizational risk assessment should be submitted to the Board for endorsement. However, this is not currently implemented (see section 3.3).

At each Board meeting, projects are reviewed, and new project proposals should be approved. The Board assesses project and programme proposals based on a resume of the full application including a risk assessment of the project. For emergency projects that require a quick approval from the Board, there is a separate process and proposal approval is done via

emails to the Board. Security, projects overview and new projects for approval, status of the secretariat, employees and finance are all standing agenda points at each board meeting. So, the Board is involved in both decisions regarding operations, and in the financial and human management of the organisation.

At HO level, the CEO has the global leadership of the organisation and ensures the implementation of the IAS DK vision and mission at the programme level and through the organisation's strategic objectives. The CEO has communication, advisory, strategic, and executive responsibilities. He also leads the two main departments: programme and administration. He ensures that the organisation operates within the budget guidelines and is financially sustainable. The CEO works in close collaboration with the Board and keeps the Board informed on the organisation's development. The CEO is also in charge of the relationship and cooperation with authorities, partners, IAS-LM Alliance, and other stakeholders.

Within IAS DK, there are two departments: programme (3 staff) and administration (5 staff). The Programme Team focuses on humanitarian and development projects. They work closely with IAS LM Sweden COs and long-term partners, such as church and Community Based Organisations (CBOs) within IAS Denmark's priority sectors of work and geographical focus. IAS DK CEO leads public support efforts through partnerships with churches and individuals. The Programme and Humanitarian coordinators oversee projects and programmes. They are also responsible for proposals, monitoring, coordination, compliance and reporting to donors. They oversee projects and ensure the quality of reporting. Staff from the Programme Department are also responsible for undertaking monitoring visits of the projects.
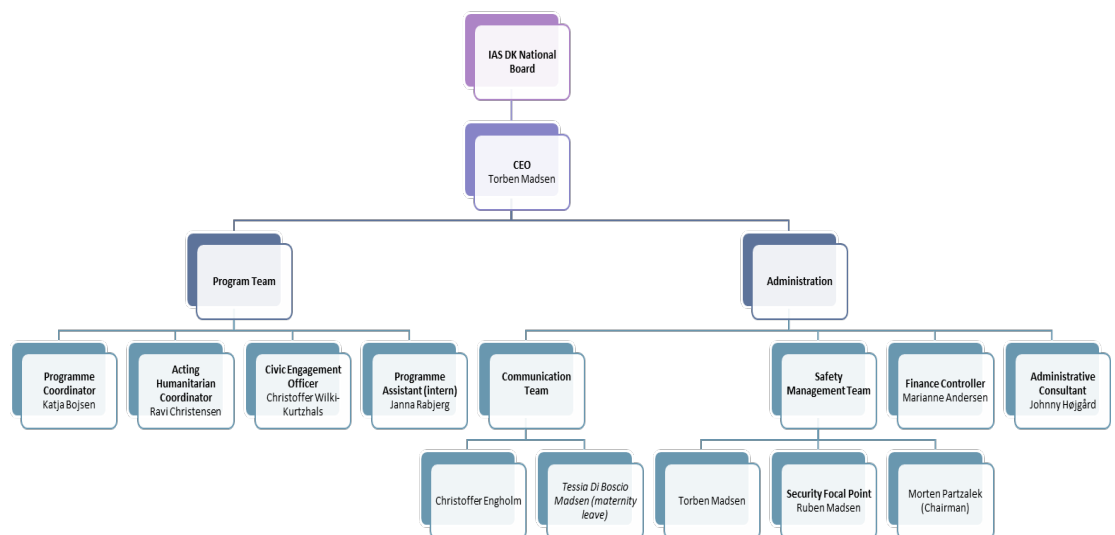
IAS DK Organizational chart 2021

In the Administration Department, the finance controller has the responsibility of financial monitoring and reporting of programmes and projects. She also reviews budgets in proposals and ensures compliance with IAS DK policies, financial guidelines, and donor requirements. IAS DK has a part-time administrative consultant responsible for IAS DK organisational accounts and audit. The communication officer is in charge of external communication, social media and fundraising campaigns. In the Administration Department, there is also a Safety Management Team in charge of all issues regarding security and safety of IAS DK staff and the review of the system and guidelines. The safety focal point trains and advises staff on security and safety issues.

At HO level, there are regular monthly programme and budget meetings. The senior management team – composed by the CEO, the programme coordinator, and the administrative consultant – meets once a month or when issues arise. Once a year a staff strategy workshop is held with all staff

3.3 Internal quality assurance mechanisms and risk management	IAS DK partners are required to provide a quarterly (for development projects) and monthly (for humanitarian projects) financial and programmatic monitoring reports. These reports are reviewed and discussed during IAS DK programme meetings. IAS DK conducts monitoring and evaluation (M&E) visits on a regular and ad hoc basis, including virtual reviews and face-to-face monitoring visits. The frequency of monitoring visits depends on the monitoring plan established with partners. IAS DK's internal practice stipulates, as a minimum, one field visit per year for the length of the project's duration. All IAS DK projects and activities are required to have M&E plans. Partners are responsible to conduct their own M&E throughout the project period, which is documented in the quarterly and monthly monitoring reports. IAS DK M&E Policy is in place and is part of the orientation to partners. It states that all projects have to be evaluated. There is a commitment to make evaluations public.

IAS DK IE programme has a specific MEAL (Monitoring, Evaluation, Accountability and Learning) guide. IAS DK is in a process of developing this approach and plans to extend it to all other projects as well. IAS DK's MEAL approach outlines the need to ensure beneficiary feedback. During MEAL processes, projects are assessed against minimum quality standards, and findings shared with relevant stakeholders and explicitly fed back into project decision making, incorporating accountability and learning.

IAS DK project agreements require an annual financial audit. IAS DK financial management and audit guidelines are a mandatory appendix to the contract. According to the guidelines, partners must conduct an annual external audit of each project, which is to be shared with IAS DK. The auditor shall be external, independent, and certified or an Authorised Public Accountant. IAS DK follows its anti-corruption policy and applicable donor guidelines in case of suspicion of mismanagement, irregularities or fraud. In addition, IAS DK also uses donors' financial tools (e.g. Mango Health Check and CISUs Accountability Dialogue Tool) to ensure financial integrity. In accordance with project agreement signed with partners, IAS DK is entitled to visit, audit and/or evaluate every project financed fully or partly by funds from IAS DK.

IAS DK does not have an internal audit function, however, the organisation has internal procedures for establishing and maintaining financial control. A consolidated financial report is prepared every year, and the organisational accounts are subject to external audit annually. The Board checks that bookkeeping and financial reporting are carried out in a satisfactory manner.

IAS DK's risk management approach is outlined in its Risk Management Policy, comprising contextual, organisational and programmatic risks. In line with this Policy, the Board of Directors is responsible for approving IAS DK's corporate risk assessment. At project level, partners are asked to develop risk assessments when developing project proposals. Follow-up of projects and activities by the Board takes place during quarterly board meetings. IAS DK follows the requirements established by donors regarding visits to projects to monitor and evaluate the quality of the projects, including identifying and mitigating risks. |
| **3.4 Work with partner organisations** | IAS DK undertakes all its work through local partners and IAS-LM Country Offices and does not directly implement any project. It does not establish country offices, and works through its local partners through provision of support, funds, and, in some cases, capacity building. IAS DK prefers working with existing long-term partnerships, rather than initiating new ones.

IAS DK solicits funds from private, foundations, and institutional donors to support its partners. IAS DK projects are implemented through two types of partners:

- IAS Alliance/LM Country Offices: in these cases, IAS DK works through the respective IAS Alliance Head Office under which the partners are registered.

- Local Partners – of which there are two types: churches and local NGOs. Local Partners are independent national organisations with full legal standing with whom IAS DK cooperates on projects as part of its commitment to localisation and civil society development. Some of the local partners are former IAS/LM Country Offices that were |

historically registered under an Alliance Member as an International NGO but have subsequently transitioned to national registration with a locally appointed Board. In some cases, these have continued to use the IAS name and logo, even if not members of the IAS/LM alliance anymore.

IAS DK's commitment to partnership cooperation is outlined in its Partnership Policy and its Partnership Manual, establishing the expectations and requirements of IAS DK and the partner. The Partnership Management Manual outlines the due diligence requirements for partners implementing IAS funded projects. This is an essential part of IAS DK governance, ensuring that all partner agreements and subsequent project contracts are appropriately managed and therefore safeguarding the effective delivery of projects and the impact these achieve.

Cooperation with a partner is managed by a specific project memorandum of understanding (MOU) or project agreement, which sets out the terms of the partnership and how each party will contribute. IAS DK partnership agreements are not legally binding but are agreements of a shared vision and desire to work together. Project Agreements, entered between implementation partners and IAS DK, are the legally binding contracts. Project agreements include several annexes which are also mandatory to comply with: IAS's Code of Conduct, Procurement Guidelines, Anti-corruption policy and Audit Guidelines, and Complaints Handling Mechanism. Compliance with these policies and guidelines and all other contractual obligations, including reporting, is monitored by the relevant IAS HO project officer.

In accordance with the alliance-wide IAS Partnership Policy, Partner Assessment is a pre-requisite for finalising project and partnership agreements. Partner assessments are to be reviewed every 3 years, and lead to the identification of partner capacity assessments and capacity building plans. However, several partners have not been assessed for a long time. IAS DK has not yet put in place a systematic process to review each partner on a regular basis. IAS DK works with its partners to build their capacity and improve their quality and accountability mechanisms, but this is not implemented in a unified and systematic way across the organisation. Some partners, but not all, are given support on institutional capacity building and interpretation of accounting, reporting and auditing standards and guidelines.

4. Overall performance of the organisation

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

IAS DK is continually working to strengthen its internal quality assurance system. The organisation endeavours to review policies (e.g. the Finance Handbook for partners) and to establish new policies, and procedures (e.g. PSEAH and security system) in order to improve its accountability and to ensure more robust quality assurance and risk management processes at HO and project levels.

IAS DK's management system is based on a common strategy following the same set of procedures and tools for humanitarian, advocacy and development programmes across all programmes and projects. All projects are implemented through long standing partners, both local and international. However, there is no system for updating partner assessments regularly, limiting the due diligence capabilities of IAS DK. Partner Capacity Building Needs Assessments are not performed systematically.

The HO Programme Team is responsible for overseeing the grant portfolio and managing the relationship with implementing partners and donors. A Finance Controller supports the Programme Team in drafting project budgets and conducts budget review and expenditure reporting for all projects and programmes. The Finance controller ensures compliance with IAS policies and donor guidelines. MEAL responsibilities are assumed by the Programme Team. In addition, a Global Team, composed of a Finance Manager, a MEAL coordinator, and a Programme Manager - contracted and hosted by IAS Kenya but programmatically responding to IAS DK - supports IAS DK IE programme across 4 countries.

At HO level, the review of projects is undertaken during Board, Senior Management and Staff meetings, while at project level, projects are reviewed during Project Steering Committees. Quality assurance at project level is done by monitoring and reporting, monthly (for humanitarian projects) and quarterly (for development and advocacy projects). Head Office provides quality control and monitoring, technical support and capacity development, MEAL support and the annual planning and review cycle. Monitoring visits review how partners use

M&E for learning and quality purposes. However, M&E practices are uneven across projects and partners.

IAS DK is audited on an annual basis by an external auditing company, while at project level, partners conduct an annual external financial audit on all projects to check if all the required and relevant steps agreed to in the project agreement, and applicable financial management standards have been adhered to. IAS DK financial management practices for risk management include segregation of duties, budget review, authorisation of payment, procurement rules, and monitoring budget against expenditures. IAS DK quality assurance system reacts to the needs for corrective measures based on monitoring and reporting findings.

Risk management is assumed at HO by both the CEO and a Security-Safety Focal Point who is only in charge of risks related to safety and security of IAS DK staff. Risk management is part of the planning and reporting cycle at project level, but not at organisation wide level. IAS DK has no corporate risk assessment in place including contextual, organisational, programmatic, and PSEAH risks. Project level risk assessments comprise Contextual, Organisational and Programmatic risks, such as context (security/safety), corruption, financial risk/fraud, but do not cover aspects such as PSEAH and safeguarding risks, data security, partners Human Resources needs/staff competencies, environmental impact, etc. These are also not systematically in place. IAS DK's Risk Management approach does not identify risks related to the exploitation, abuse or discrimination of communities and people affected by crisis by IAS DK or partner staff.

4.2 How the organisation applies the CHS across its work	IAS DK has been using quality and accountability standards in its work for a long time, previously adhering to both HAP and People in Aid Standards. IAS DK shows commitment to the CHS; staff at all levels, including the Board and partners, are aware of the standard. Interviews with partners indicate that IAS DK informed them about the CHS and discussed it with them. On its website, IAS DK makes a public commitment to the standard and its engagement in the verification process. The organisation puts communities and people affected by crisis at the centre of its long-term partnerships with local organisations, combining development, humanitarian and advocacy programmes. Programmes and projects are based on participation of people affected by crisis and communities, although practices in this regard are uneven across the projects. While important policies are still lacking (e.g. PSEAH, learning and information sharing), IAS DK has policies in place in regard to M&E, accountability, finance, and CHM. However, these policies are not all used systematically and consistently across the organisation and some of them are not translated into practical procedures or guidelines. This audit has also identified a major weakness under commitment 5 of the CHS (see sections 4.3 and 4.6) Reference to the CHS is not included in all partnership/project agreements with partners and the organisation does not have a due diligence process ensuring that all its partners work systematically towards the implementation of the standard. The application of the CHS is not consistent across IAS DK programmes and projects. Through its monitoring and reporting system, IAS DK identifies weaknesses in its partners, and they work together on improvements, but not in a systematic way.
4.3 PSEA	Compliance with IAS DK Code of Conduct (CoC) is mandatory for all staff and trainees but not explicitly for consultants. IAS DK has a different CoC for volunteers. Partners have their own CoC in place and it is compulsory for all their staff. IAS DK staff read and sign the Code of Conduct, stating acknowledgement and understanding what the consequences of not adhering to the CoC and safeguarding principles are. Breaches of the CoC can result in disciplinary procedures, in accordance with the IAS DK Employment Policy. IAS DK Code of Conduct (CoC) establishes the commitment to ensure that no act that could lead to physical or psychological harm, including harassment, especially to women and children, takes place. There is however no systematic dedicated training to CHM, PSEAH or CoC. As required by CISU- Civil Society in Development, but also as part of its CHS verification process, IAS DK is currently working on the development of a PSEAH policy and guidelines. In that context, IAS DK has developed a PSEAH Roadmap for 2023 including the processes and the main elements for the development of a PSEAH policy and its implementation throughout IAS and local partners. This roadmap includes specific dedicated processes such

as communication, awareness raising, CHM, referral pathways, investigation procedure, protection and capabilities.

IAS DK takes complaints seriously but its culture in relation to complaint handling in accordance with defined policies and procedures is not sufficiently well developed to ensure partners take complaints and act upon them systematically. Indeed, IAS DK does not have mechanisms in place especially at the partner level to systematically record, report and ensure that all complaints are treated fairly and in a timely manner. There are weaknesses in terms of monitoring of partners' CHM and reporting mechanisms from partners to IAS DK which undermines IAS DK's oversight of the effectiveness of complaint handling at the project site level.

IAS DK PSEAH procedures and practices are not embedded in the project cycle, including a lack of effective analysis of risks of unintended negative effects, especially regarding exploitation, abuse or discrimination; information sharing with communities on the expected behaviour of staff; and community-level consultation on the design and establishment of confidential, safe and timely complaint response mechanisms.

This array of weaknesses identified on most indicators under commitment 5, indicate that IAS DK is presently unable to ensure that "communities and people affected by crisis have access to safe and responsive mechanisms to handle complaints" (CHS, commitment 5). This has led to the issuance of a major weakness on this commitment (see section 4.6)

4.4 Localisation

IAS DK shows a strong commitment to localisation, implementing all its projects through a wide range of local partnerships, involving local and international organisations, local civil society actors and national governments. Due to the long-term presence of the partners, the understanding of the context and beneficiaries' needs is well able to inform project design.

The cooperation with partners is based on partnership and project agreements, outlining each other's roles and responsibilities. However, not all partners have updated Partnership agreements. Partners undergo a due diligence process, including an initial partnership assessment, where corrective measures and capacity gaps are identified. However, Partner assessments are not updated systematically, and the organisation does not perform a systematic follow up of their partners' progress and required capacity needs based on the initial assessment.

IAS DK is committed to participation of the communities and stakeholders they work with, and to build the capacities of its partners, support local leadership, and promote early recovery and resilience of communities and local stakeholders. Communities are involved in the design, implementation, and follow-up of their projects. Project Steering Committees and Stakeholders Committees are in place enabling the development of local leadership, engagement of duty bearers and ensuring coordination and complementarity. Coordination is also done through local structures, including the cluster system.

4.5 Gender and diversity

At the programmatic level, and since its inception in 2000, IAS DK is very committed to the most marginalised people and to inclusiveness, especially regarding children with disabilities through its Inclusive Education programme. IAS DK also has a strong advocacy component regarding Gender Based Violence (GBV). IAS' Gender Policy, included in its Policy Handbook, commits the organisation to ensure gender equality as a part of every intervention. However, at the project level, no specific gender analysis is in place and IAS DK does not have specific guidelines providing standards and key actions for consideration of gender at all stages of the programme cycle.

The recruitment policy at HO level commits the organisation to non-discrimination against eligible persons based on race, creed, gender or nationality. Staff at HO are mainly male (3 women out of 9 staff members). Project agreements outline the need for partners to ensure that the selection of candidates for positions funded by the project is unbiased, and that

everyone with the required qualifications and skills is encouraged to apply, regardless of nationality, ethnicity, religion or gender.

IAS DK's commitment to gender and diversity does not permeate all levels of project design and delivery. At the project level, IAS DK does not ensure that all partners take account of the diversity of communities, including disadvantaged or marginalised people. IAS DK has no specific policy or formal guidance that sets out commitments to collect disaggregated data during needs and risk assessments. Gender and diversity are not systematically embedded in all accountability mechanisms such as communication with communities, engagement of communities and feedback mechanisms. The lack of effective processes for the systematic integration of gender and diversity at all stages of the programme cycle, means IAS DK does not ensure that gender and diversity are consistently considered in all programmes and projects.

4.6 Organisational 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	IAS DK's policies commit the organisation to providing impartial assistance based on the needs and capacities of communities. In all its programmes – education, emergency, peacebuilding – IAS DK seeks to prioritise interventions that lead to improvements of the conditions of vulnerable and marginalised people. However, mechanisms to ensure an ongoing analysis of the context, objective and adequate assessment of needs and risks, and an understanding of the vulnerabilities and capacities of different groups, are not robust.	The communities confirm the relevance of projects and activities, and the commitment of implementing organisations to impartiality.

However, community members also indicate that some groups are not represented, or are under-represented, in projects. | 2.2 |
| **Commitment 2:** Humanitarian response is effective and timely | IAS DK has mechanisms in place for monitoring and adapting projects and programmes and also has processes to make timely decisions. However, there is no policy or guidance ensuring the consistent and systematic application of these mechanisms across projects and programmes. In addition, there is a lack of procedures or mechanisms to ensure that projects are realistic and safe for communities; to assess the application of technical standards and good practice across all projects; and to refer unmet needs. | The communities feel satisfied by IAS DK projects and perceive that staff have adequate skills to perform their tasks. They also indicate that responses are timely. They confirm being consulted throughout the project implementation. | 2.3 |
| **Commitment 3:** Humanitarian response strengthens local capacities and avoids negative effects | The organisation is making efforts to incorporate the 'Do no harm' principle into programmes and projects, although it is not yet fully implemented across all projects and partners. IAS DK and its partners prioritise community safety and security in its context analyses and risk assessments, but it does not monitor these systematically. An IAS DK Risk Management Policy is in place, but it is not fully implemented. Sensitive personal data is kept safe at IAS DK level, but not consistently at partner level.

IAS DK project development is based on the participation of local partners and local | The communities feel that IAS DK and partner organisations respect their sense of risk and ensure their safety in the context of the project. They also state that IAS DK projects help them to be more resilient against economic hardship and inter-communal violence, as well as in developing the skills required to withstand and recover as quickly as possible from future hazards | 2.0 |

	stakeholders from the very beginning. IAS DK supports community resilience and develops local leadership and capacities as first responders. Staff and partners interviewed have confirmed that partners capacities have been strengthened, thanks to trainings and workshops, although partner organisational and capacity assessments are not conducted systematically. IAS DK has an Exit Strategy Policy in place, and while exit strategies are usually discussed during project design processes, not all projects have included it.	and shocks. Communities indicate that IAS DK projects are inclusive. Communities are not always sure about the duration of the project and its respective exit strategy.	
Commitment 4: Humanitarian response is based on communication, participation and feedback	The organisation is committed to ensure that rights holders and communities are consulted and engaged in the identification of their priorities and risks at all stages of its work. However, IAS DK Complaints Policy does not specifically address the use of complaints as a feedback tool for program quality and accountability, and not all partners ensure mechanisms for communities and rights holders to provide feedback. Information regarding PSEA, CoC and staff behaviour are shared with the communities. However, information sharing across communities in partner-led projects is uneven and does not respond to a systematic information sharing procedure. IAS DK and its partners ensure that community participation is inclusive of vulnerable and marginalised groups. IAS DK public communication demonstrate commitment to presenting communities and people affected by crisis as dignified human beings, although the organisation has no specific policy or procedure in place to ensure that external communications are accurate, ethical, and respectful.	Community members confirm that they feel well informed, including around organisational commitments on PSEA, staff behaviour and project details, although information on project budget and duration is not always shared. Community members confirm that they feel the information provided to them is appropriate and is understood, and that they participate and engage with IAS DK and its partners during all phases of the project cycle management. Community members consider feedback regarding their level of satisfaction is sought by IAS DK and partners, although responses back to them are not always provided by IAS DK or its partners.	1.6
Commitment 5: Complaints are welcomed and addressed	IAS DK has a CHM in place advertised on its website and ensuring the confidentiality of the process. However, not all IAS DK partners are aware of IAS DK CHM. IAS DK is currently working on the development of a comprehensive PSEAH policy but does not yet have adequate policies, guidance, and mechanisms in place to ensure that complaints are welcomed and addressed across all projects and programmes. IAS DK procedures and contractual obligations with partners do not ensure CHMs are in place across all projects. While staff at the partner level confirm that IAS DK has a culture of openness, IAS DK's organisational culture in relation to complaints handling in accordance with defined policies and procedures is not sufficiently well developed to ensure partners accept complaints and act upon them systematically. IAS DK does not ensure consistently and systematically that all its partners manage complaints in a timely, fair and	The communities indicate that they are informed and are knowledgeable about how staff should act and behave when working in their community and about what they should do in cases of misconduct by staff. They also confirm that they are informed about the channels to complain but are not consulted on the design or the implementation of the process.	0

	appropriate manner that prioritises the safety of the complainant and those affected at all stages. While communities are knowledgeable about expected staff behaviour, it remains unclear how IAS DK ensures that communities and people affected by crisis are fully and systematically aware of the expected behaviour of staff, including organisational commitments made on the prevention of sexual exploitation and abuse. In addition, communities are not consulted on the design and monitoring of complaints handling. The weaknesses identified on most indicators of Commitment 5 and related indicators (3.6, 3.7, 4.1, 8.7) indicate that IAS DK is not able to deliver systematically and at an adequate level on this commitment. This results in a major non-conformity, scored 0.		
Commitment 6: Humanitarian response is coordinated and complementary	IAS DK is supported by an international alliance structure, bound together by a shared purpose and commitment. IAS DK partners coordinate with government authorities and other humanitarian and development actors, including the UN cluster coordination system, national and local coordination forums, including local authorities. Information is shared with government authorities and donors. This ensures that IAS DK projects are complementary to local response and coordinated with other response actors, although information sharing is uneven across projects and countries. Project design relies on local partners and their knowledge of the local context and stakeholders. IAS DK partnership and project agreements establish the rules governing the cooperation with implementing partners. Partner due diligence assessments, informing partner selection and identifying partners' capacity gaps, are expected to take place. However, IAS DK does not review partners' capacities systematically, and not all partner have updated Partnership Assessments and Agreements in place.	The communities state that IAS DK projects are complementary to those of other organisations. However, community members are not always able to point out IAS DK's specific role.	2.3
Commitment 7: Humanitarian actors continuously learn and improve	IAS DK M&E Policy, MEAL standards and Accountability framework articulate evaluation and learning objectives. IAS DK and its partners collaborate with different stakeholders, including local authorities, and are part of many technical and thematic coordination groups such as the Danish Disability Network (Danske Handicaporganisationer), the Education group (Globalt Fokus), IAS Alliance, the EU-CORD Child Rights Advocacy Task Group, the International Disability and Development Consortium, Education in Emergency, etc. However, IAS DK has no strategic and operational approach to systematically learn and improve. There is no learning policy in place that describes how the organisation systematically	The communities confirm that they have been informed of the outputs of the projects and some changes have been implemented across the projects based on lessons learnt.	2.2

	learns from experience to improve practice. There is no formalised mechanism in place for sharing knowledge and learning across the organisation and with partners. IAS DK does not have a systematic mechanism in place to ensure that learning from M&E or feedback and complaints can be identified and responded to (see commitment 5).		
Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably	IAS DK staff policies and procedures are fair, transparent, non-discriminatory and compliant with Danish employment laws and regulations. An IAS DK partner due diligence assessment process is in place, informing partner selection and the identification of capacity gaps or constraints. Capacity building is provided to partners in the framework of projects being implemented, but the assessment of partners' capacity is not performed systematically. IAS DK Code of Conduct is well known, including the consequences of breaching it. Partnership agreements require that partners have similar policies and procedures. IAS DK has a comprehensive Security Management System, and Staff Wellbeing Policies, to support staff safety, security and well-being. IAS DK partners are not included in IAS DK security management and wellbeing framework. In general, IAS DK has the management, staff and capacity to deliver its programmes.	The communities perceive that IAS DK and partner staff are competent and effective in their work, in terms of knowledge, attitude, behaviour and skills. They know what behaviour to expect from IAS DK and partner staff.	1.9
Commitment 9: Resources are managed and used responsibly for their intended purpose	IAS DK has policies and procedures for the use and management of resources, mainly captured in the organisation's HO Finans Handbog (Finance Handbook), as well as the Finance Handbook for partners which is the reference for managing resources at the partners' level. There are also a range of finance related policy documents, primarily in relation to budget control, procurement, and corruption. IAS DK has a system in place both at HO and partner level to monitor and report expenditure against budget. However, IAS DK does not have all the policies and processes in place especially regarding the origin and acceptance of funds and gifts-in-kind, risk assessment and management, efficient use of resources, and its environmental impact. In addition, IAS DK does not ensure that partners have policies and processes in place that prevent and address corruption, fraud, conflict of interest and misuse of resources.	The communities believe that the partners use resources efficiently. In addition, they are aware of anti-corruption and expected staff behaviour related to corrupt practices.	1.8

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

5. Summary of weaknesses

Weaknesses	Type	Resolution due date	Date closed out
2022-1.2: IAS DK does not ensure that all projects are systematically designed and implemented based on an impartial assessment of needs and risks, and an understanding of the vulnerabilities and capacities of different groups.	Minor	2024-04-07	
2022-3.4: IAS DK does not consistently ensure that a transition or exit strategy has been planned in the early stages of the project.	Minor	2024-04-07	
2022-3.6: IAS DK does not systematically identify and act upon potential or actual unintended negative effects at the project level.	Minor	2024-04-07	
2022-3.7: IAS DK does not have in place, or does not systematically implement, policies, strategies and guidance which prevent programmes having negative effects, particularly regarding exploitation, abuse or discrimination by staff against communities and people affected by crisis.	Minor	2024-04-07	
2022-3.8: IAS DK does not consistently ensure that systems are in place at the partner and project level to safeguard personal information collected from communities and people affected by crisis.	Minor	2024-04-07	
2022-4.1: IAS DK does not systematically ensure that all relevant information is provided to communities and people affected by crisis.	Minor	2024-04-07	
2022-4.4: IAS DK does not ensure that feedback mechanisms for communities regarding their level of satisfaction with the quality and effectiveness of the assistance received is systematically available across all its projects.	Minor	2024-04-07	
2022-4.7: IAS DK has no specific policy or procedure in place to ensure that external communications are accurate, ethical, and respectful.	Minor	2024-04-07	
M2022-C5: IAS DK does not ensure that communities and people affected by crisis have access to safe and responsive mechanisms to handle complaints.	Major	2024-04-07	
2022-5.1: IAS DK does not systematically ensure that partners consult with communities and people affected by crisis on the design, implementation, and monitoring of complaints handling processes.	Minor	2024-04-07	
2022- 5.3: IAS DK does not ensure that its partners manage complaints in a timely, fair and appropriate manner that prioritises the safety of the complainant and those affected at all stages.	Minor	2024-04-07	
2022-5.4: IAS DK does not systematically ensure that complaints handling processes are documented and in place for communities and people affected by crisis across all projects.	Minor	2024-04-07	
2022-5.5: IAS DK has not established an organisational culture in which complaints are taken seriously and acted upon according to defined policies and processes.	Minor	2024-04-07	

2022- 5.7: IAS DK does not ensure that complaints at HO and project levels that do not fall within the scope of the organisation are referred to a relevant party in a manner consistent with good practice.	Minor	2024-04-07	
2022-7.4: IAS DK does not have a learning policy in place that describes how the organisation systematically learns from experience in order to improve practice.	Minor	2024-04-07	
2022-8.7: IAS DK CoC does not include the obligation to report allegations or suspicions of SEA and sexual harassment and consultants are not required to sign it.	Minor	2024-04-07	
2022-8.9: IAS DK does not ensure that partners have policies in place for the security and wellbeing of their staff.	Minor	2024-04-07	
2022- 9.1: IAS DK does not ensure that all its partners use resources efficiently, balancing quality, cost, and timeliness at each phase of the response	Minor	2024-04-07	
2022-9.4: IAS DK does not have specific guidance or processes in place to assess how the use of local and natural resources may impact the environment.	Minor	2024-04-07	
2022-9.6: IAS DK does not have all the policies and processes in place governing the use and management of resources, especially regarding risk management, the environment, and the acceptance of resources in relation to its independence.	Minor	2024-04-07	
Total Number	**19 Minor 1 Major**		

6. Sampling recommendation for next audit

Sampling rate	As per normal HQAI procedure for Mid-term Audits.
Specific recommendation for selection of sites	Include onsite visits to communities in both local and international partner implemented projects at the Mid-term Audit.

7. Lead auditor recommendation

In our opinion, International Aid Services Denmark (IAS DK) demonstrates a high level of commitment to the Core Humanitarian Standard on Quality and Accountability and its inclusion in the Independent Verification scheme is justified.

Name and signature of lead auditor:	Date and place:
Jordi Capdevila	Barcelona, 7 April 2022

8. HQAI decision

Registration in the Independent Verification Scheme:	⊠ Accepted ☐ Refused	-17-
Next audit: Surveillance audit before 2023/05/19		
Name and signature of HQAI Head of Quality Assurance: Elissa Goucem	**Date and place:** Geneva, 2022-05-19	

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:	**Date and place:** 24th May 2022 Copenhagen

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