Islamic Relief Worldwide
Renewal Audit – Summary Report – 2026/04/23

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	Registered as a Charity with the Charity Commission for England and Wales on 6 April 1989	
Head Office location	Birmingham, UK	
Total number of organisation staff		3 682

1.2 Audit team

Lead auditor	Agnes Konrat
Second auditor	Lucy Soar
Third auditor/trainee	Simbarashe Takundwa
Observer	NA
Expert	NA
Witness / other participants	NA

1.3 Scope of the audit

CHS:2024 Verification Scheme	Certification
Audit Cycle	Fourth cycle
Type of audit	Renewal Audit
Scope of audit	Islamic Relief Worldwide (IRW), comprising its head office and all entities within its direct operational control or affiliation (these will be referred to as country programmes in this audit), excluding IRW's members who raise funds for international humanitarian projects, implement local programmes and deliver advocacy and other activities in their own contexts. Types of programming: All programming
Focus of the audit	Themes raised in the observations of the previous audits: partnerships management, risk management, complaints management, communication with communities. Transition of quality management tools to CHS:2024.

1.4 Sampling*

Sampling unit	Country Programmes
Total number of sampling units	30
Sample size	5
Total number of onsite visits	1
Total number of sampling units for remote assessment	4

Sampling Unit Selection	
Random Sampling — onsite/remote	**Purposive Sampling — onsite/remote**
Niger - remote	Sudan - remote
Morocco - not selected	Pakistan - remote
Jordan - onsite	Indonesia - remote
Bangladesh - not selected	
Malawi - not selected	
Any other sampling considerations: Considering that IRW's management systems have proven to be effective in previous audits, the sampling rate for CPs was 80% of the normal sampling rate. This is in accordance with HQAI sampling procedure. The auditor purposively selected country programmes (Indonesia and Pakistan) that are at different stages of transition towards becoming an independent legal entity. Auditors and IRW purposively selected some projects that were implemented with partners.	
Sampling risks identified: IRW works in many high-risk areas which are not accessible for the auditors for security or visa reasons. However, no specific sampling risks are identified, as the sample reflects IRW's work. Humanitarian and development mandates as well as different levels of independence of country programmes are represented. The audit team is confident in the findings and conclusions of this audit based on the sample.	

**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 Opening Meeting

Date	2026/01/15	**Number of participants**	35
Location	Birmingham, UK	**Any substantive issues arising**	No

2.2 Locations Assessed

Locations	Dates	Onsite or remote
Indonesia	2026/2/2-2026/2/6	remote
Jordan	2026/2/8-2026/2/12	onsite
Pakistan	2026/2/23-2026/2/25	remote
Niger	2026/2/23-2026/2/24	remote
Sudan	2026/2/24-2026/2/26	remote

2.3 Interviews

Level / Position of interviewees	Number of interviewees		Onsite or remote
	Female	Male	
Head Office			
Management	7	9	onsite and remote
Country Office			

Management	4	15	onsite and remote
Staff	5	4	onsite and remote
Partner staff and stakeholders	7	8	onsite and remote
Total number of interviewees	23	36	59

2.4 Consultations with communities

Type of group and location	**Number of interviewees**		**Onsite or remote**
	Female	**Male**	
Karak/ Health rightsholders / Focus Group Discussion (FGD)	5	7	onsite
Karak/ Food Security and Livelihoods (FSL) rightsholders/ FGD	13	5	onsite
Mafraq/ Health rightsholders from mobile and fixed clinics/ FGD	10		onsite
Mafraq/ Health rightsholders from mobile and fixed clinics/ FGD	12	3	onsite
Irbid / Seasonal project and Orphan Project rightsholders at Ramadan distribution site/ FGD	12		onsite
Irbid / Seasonal project and Orphan Project rightsholders at Ramadan distribution site/ FGD	16		onsite
Total number of participants	68	15	83

2.5 Closing Meeting

Date	2026/03/10	**Number of participants**	43
Location	Birmingham, UK (remote)	**Any substantive issues arising**	NA

3. Background information on the organisation

3.1 General information

IRW was founded in 1984 in Birmingham, United Kingdom, and was registered as a charity with the Charity Commission for England and Wales in 1989. IRW is a faith-inspired international humanitarian and development organisation, its work is guided by Islamic values and by the Maqasid Framework, an Islamic legal framework.

IRW is the international coordinating office of the Islamic Relief federation, responsible for setting global standards, overseeing strategy, coordinating and monitoring programme implementation, managing emergency response, and representing the federation in international fora.

In 2024, IRW operated in 38 countries through distinct modalities:

- Country offices: direct implementing offices of IRW, not independently registered, delivering humanitarian and development aid, and sometimes engaging in advocacy and external relations locally;
- Through partners only: countries where IRW has no direct presence and works exclusively through and with local partners.
- Independent organisations: independently affiliated organisations delivering projects on behalf of the Islamic Relief family under a Licence Agreement.
- IR Family non-voting members: independently registered entities that do not yet meet full International General Assembly (IGA) membership criteria (see 3.2) but fully share IRW's strategy and activities;

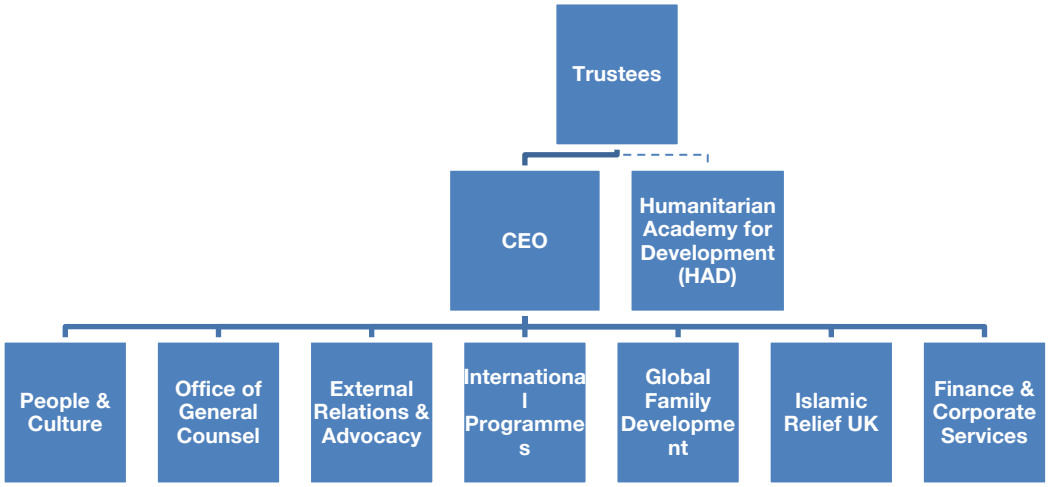
- IR Family voting members: fully independent legal entities raising funds and implementing programmes in their own contexts. These are outside the scope of this audit.

At the time of the audit, a few country programmes (Pakistan, Indonesia, Turkey, Kenya) were transitioning to full independent IGA membership. A draft set of protocols was being finalised to outline the responsibilities of IRW and the Member Board of Directors in all operational areas.
IRW's current strategic framework is the Global Strategy 2023–2033 which focuses on three thematic outcomes: 1) Lives saved and vulnerability to humanitarian crisis reduced; 2) Communities empowered to tackle poverty and vulnerability; and 3) Global and local root causes eliminated through systemic change. It acknowledges the increasing complexity of the humanitarian landscape and commits IRW to supporting the world's most vulnerable communities.
In 2024, IRW's total income was £275.6 million, reaching 14.5 million people through its development, humanitarian, advocacy, orphan sponsorship and seasonal programmes. At the time of the audit, IRW was undergoing a significant funding and headcount reduction due to the recent developments in funding cuts.

3.2 Governance and management structure

The IGA is the highest authority in IRW's governance structure, comprising representatives elected by IR family members. The IGA elects members to the Board of Trustees (BoT), approves changes to governing policies and strategies, and appoints the Membership Accreditation Committee (MAC) and Governance Committee.

The BoT consists of seven representatives of IRW family members from five continents. It oversees governance, sets priorities, and guides IRW's strategic direction. The IRW Family Council, comprising chief executives from IRW and its members, serves as a forum for enhanced communication and improved strategic relationships.
The MAC supports Board accountability and makes recommendations on the suitability and membership level of both entities and individuals to the IGA. The Governance Committee identifies best practices and ensures compliance with standards and policies. The Audit and Finance Committee supervises financial reporting, and risk and compliance controls.



	IRW's management team includes the Chief Executive Officer (CEO) and seven executive directors, who implement Board policies, support staff and volunteers, and ensure effective and ethical operations. A new CEO was appointed in January 2026. For large-scale emergencies, decision-making is led by an emergency panel. The Humanitarian Academy for Development (HAD) is IRW's learning and development arm, operating as a strategic business unit of IRW.
3.3 Work with partner organisations	IRW employs a systematic partnership approach via its Strengthening Response Capacity and Institutional Development for Excellence (STRIDE) framework and the Partnerships Policy. While direct implementation remains predominant across IRW's portfolio and the organisation no longer automatically calculates and communicates on the proportion implemented through local partners, IRW has a strategic commitment to increasing partner implementation as a share of programming. IRW works with partners across different modalities: implementing partners operate under sub-grant agreements; community-based organisations (CBOs) are engaged via memoranda of understanding (MoU); and technical partners such as government ministries and academic institutions sign agreements with IRW. Partner due diligence follows a three-stage process: pre-screening (for new partners), financial and anti-money laundering screening, and capacity assessment (for implementing partners only, repeated every two years). CHS commitments, including safeguarding, protection from sexual exploitation and abuse and sexual harassment (PSEAH), and do no harm, are embodied in the policy and in practice. IRW's head office oversees final assessments, while country offices monitor partners via the monitoring, evaluation, accountability and learning (MEAL) framework. Since the 2023 Renewal Audit, IRW has commissioned and published an external evaluation of its localisation and partnerships approach, informing ongoing STRIDE implementation. STRIDE-II concluded in 2024 and the forthcoming STRIDE-III continue to embed localisation of resources and decision-making as core objectives. Updated sub-grantee and CBO agreement templates have been introduced. The 2023 Partnerships Policy update, originally planned for 2025, remained pending at the time of this audit.

4. Overall performance of the organisation

4.1 Internal quality assurance and risk management mechanisms	IRW's internal quality assurance architecture rests on several interconnected systems: the IHSAN Verification Framework, the Global Programmes and MEAL System (GPMS), the Internal Audit Department (IAD), and the JC Applications Development (JCAD) risk management platform. IRW's Quality Management System (QMS) was named IHSAN in 2018 and has functioned as the organisation-wide QMS since, integrating the CHS, the Red Cross Code of Conduct, and ECHO and DEC requirements into a single annual self-assessment process covering all country offices. Following an internal review in 2024, IRW revised the framework to address identified weaknesses, including excessive evidence burden and insufficient action plan accountability, and aligned the 2025 assessment cycle with this audit timeline. The effectiveness of the revised cycle at country level was still being assessed at the time of this audit. GPMS is IRW's project management and MEAL data and information management platform, integrating activity tracking, indicator tracking, risk and issue logs, lessons learned logs, and rightsholder registries, with formalised monthly update requirements. Rollout across all country offices was concluded in December 2025. The IAD comprises seven auditors operating under a direct line to the Audit Committee and a dotted line to the CEO, auditing each country office at minimum every three years. Fraud investigations are handled centrally by the IAD; independent entities are required to manage and report serious incidents locally. Risk management is tracked on JCAD, with country-level risk registers in place across all IRW country offices. Fraud risk workshops were conducted in 2024 and partner risk is assessed at onboarding and reviewed every two years. At the financial level, all head office and country office operations are externally audited annually, in line with the Islamic Relief Financial Guidelines. IRW's safeguarding mechanisms span policy, training, reporting, and oversight. The Safeguarding Policy 2025 integrates PSEAH, child safeguarding, and general safeguarding into a single mandatory framework, supported by the Misconduct Disclosure Scheme (MDS) screening at recruitment, mandatory induction and refresher training, country-level Safeguarding Focal Points, I-SIGHT case management software, and the independent Safecall whistleblowing service.

	At the time of this audit, governance arrangements for country offices transitioning toward becoming independent entities were not fully clear across the head office and country offices. A draft protocols document had recently been developed to formalise oversight responsibilities, and all audited countries confirmed receiving IRW support across operational areas.
4.2 Level of application of the CHS	IRW continues to demonstrate a good level of application of the CHS. IRW has been certified against the CHS since 2017 and no Corrective Action Requests were identified in either the 2021 Recertification Audit or the 2023 Renewal Audit (RA 2023). Since RA 2023 raised no CARs but identified several observations, IRW has taken concrete steps in response. It undertook an internal evaluation of its IHSAN quality management system completed in 2024, producing a revised framework aligned to CHS:2024. It launched GPMS across country offices as its operational Programmes and MEAL platform. It commissioned an evaluation of the Field Office Complaints and Feedback Policy (completed in 2024), resulting in a management response with an action plan. It has strengthened its safeguarding structures, including renewed investigation training and focal point designation. IRW's focal point also participated in CHS Alliance training on CHS:2024 to support internal transition. IRW's main cross-cutting strength in applying the CHS: • Its comprehensive, integrated policy architecture covering all nine commitments — including the Safeguarding Policy 2025, Complaints Policy 2025, Data Protection Policy, Do No Harm Framework, Environmental Policy, Learning and Development Policy, and Partnerships Policy — and the IHSAN Verification Framework as an organisation-wide self-assessment mechanism. These provide a consistent normative foundation across the head office and country offices. IRW's main cross-cutting weaknesses in applying the CHS: • A number of key systems and policy documents were either being rolled out, under revision or had not yet been formally approved in accordance with IRW's own board procedures (project proposal and reporting templates, Complaints Management Policy, Partnership Policy, protocols for independent entities), at the time of this audit, raising potential consistency risks.
4.3 PSEAH	IRW's PSEAH approach is anchored in the Safeguarding Policy 2025, integrating general safeguarding, PSEAH, and child safeguarding into a single framework applicable to all associates — staff, trustees, volunteers, partners, suppliers, and contractors. IRW upholds a zero-tolerance approach to SEAH. Prevention mechanisms include mandatory recruitment safeguards and induction training covering PSEAH and investigations at country level. Reporting channels are multi-layered: I-SIGHT case management software, a dedicated safeguarding email, local complaints mechanisms, and the independent whistleblowing service Safecall. PSEAH complaints are treated as sensitive through confidential, survivor-centred investigation procedures. Safeguarding information is shared with rightsholders through staff, Safeguarding Focal Points, and adequate communication materials at project sites. Rightsholders trust IRW to treat their sensitive complaints adequately, however they do not all understand how specifically complaints are handled, and there is no systematic process to demonstrate that rightsholders' clearly understand how the complaint mechanisms work. Partners and contractors must comply with IRW's standards, undergo screening and due diligence, and embed safeguarding requirements in all agreements; non-compliance may result in contract termination and legal action. Partner agreements specify PSEAH responsibilities, and partners receive training on the topic by IRW.

4.4 Organisational performance against each CHS Commitment

Strong points and areas for improvement	**Average score***
Commitment 1: People and communities can exercise their rights and participate in actions and decisions that affect them.	3
IRW has established systems to ensure a consistent approach so that processes are in place for rightsholders to participate in and be informed about IRW's programmes. The MEAL Framework that is being revised into the	

Programme Quality Framework require all programmes to address diversity, equity, and inclusion, as well as communication and participation plans. These requirements are monitored through IRW's quality management system, IHSAN. IRW has a standard Unified Project Proposal template which includes sections covering diversity, equity, inclusion, and communication and participation plans. Evidence shows that these requirements are applied consistently. IRW's Transparency Policy requires communication with rightsholders to be clear and accessible, while its Safeguarding Policy mandates information about PSEAH to be communicated in ways rightsholders can understand. Evidence from IRW countries demonstrates that these policies are applied in practice. IRW's Social Media Policy specifies that communications representing rightsholders must always be ethical, respectful, and accurate, and there is strong evidence that this policy is followed throughout IRW.

Feedback from communities: Rightsholders confirm that they are informed about their rights, including regarding PSEAH, and encouraged to exercise these rights. They confirm that information received is relevant and timely. Rightsholders state that IRW seeks consent when taking photos, and that they trust IRW with their information.

Commitment 2: People and communities access timely and effective support in accordance with their specific needs and priorities.	3

IRW has established processes for developing programmes that consider local context and culture, leverage local knowledge and capacities and have clear selection criteria. The MEAL Framework and revised Programme Quality Framework mandate that projects specify selection criteria and require consideration of rightsholders' needs, along with an analysis of how each project builds upon or strengthens existing actions and capacities within the community. These must be identified in the United Project Proposal template. Evidence suggests these criteria are consistently applied. Compliance with these requirements is monitored through the IHSAN Verification Framework. IRW's processes emphasise consistent, objective, and ongoing monitoring and evaluation of project activities and their impacts. The MEAL Framework outlines the standards for project monitoring, ensuring that all projects are systematically tracked. IRW uses its quality management system, IHSAN, to oversee these requirements. There is clear evidence that IRW conducts frequent project monitoring and evaluations and adjusts according to changes in the needs or circumstances of rightsholders. IRW collaborates closely with agencies and government bodies to refer unmet needs to appropriate organisations. Evidence shows that country offices and partners contribute to coordinated response plans by participating in national or local groups, such as thematic clusters or country steering committees. IRW adheres to internationally recognised standards, including the CHS and SPHERE, with IHSAN aligned to the CHS:2024 commitments. The MEAL Framework stipulates that projects must incorporate technical standards into their design and the Unified Project Proposal template requires explanation of how technical standards have informed the project design and how they will be monitored.

Feedback from communities: Rightsholders confirm that IRW understands and designs programmes according to their needs and context. They report being consulted about their needs through field visits, home visits and assessments. They confirm that they are happy with the quality of support from IRW, and they feel treated with dignity.

Commitment 3: People and communities are better prepared and more resilient to potential crises.	2.6

IRW has a coherent organisational approach to reinforce locally led actions and decision-making, anchored in the IRW Global Strategy 2023–2033, and the STRIDE conceptual framework which actively promotes meaningful partnerships with local actors. Communities are engaged from the project design and inception phase, and IRW uses existing community leadership structures throughout implementation. IRW supports local capacities to anticipate and reduce disaster risks through mandatory Disaster Preparedness Plans (DPPs), a dedicated Disaster Risk Management Department (DRMD), and an emergency grant facility. Communities across sampled programmes were aware of trainings on disasters and risks, and reported skills training contributed to their preparedness for shocks. IRW plans and implements programmes contributing to long-term positive effects on people's lives, livelihoods, the local economy, and the environment. This is monitored through the MEAL Framework, and evidenced by local procurement policies, cash-based interventions and durable skills and livelihood benefits. IRW requires sustainability and exit strategies at project level, however these are not consistently in place across sampled countries.

Feedback from communities: Rightsholders confirm that IRW works through community leaders and CBO structures, and that they are consulted on their needs through field visits and home assessments. Participants report that the programs they participate in deliver durable skills and help them prepare for look for employment, that shelter repairs are durable, and that the food distributed to them is purchased locally and according to their preferences and is of high quality. However, the sudden closure of some programmes is described as a significant shock by rightsholders, despite being informed of funding constraints.

Commitment 4: People and communities access support that does not cause harm to people or the environment.	2.6

IRW's do no harm approach is well-developed at policy level and embedded throughout the MEAL/PQ framework. The Do No Harm and Risk Management Framework, the Conflict and Social Cohesion Policy, and the recently revised Safeguarding Policy (2025) which integrates PSEAH, child safeguarding and general safeguarding into a single framework, provide a layered structure covering people's safety, dignity and rights; PSEAH; social and political dynamics; livelihoods. The IHSAN Verification Framework 2025 includes explicit verification questions on Do No Harm, child protection, and safeguarding as part of the annual country-level self-assessment and risk registers are required at project level through GPMS and there is strong evidence of do no harm principles application at field level.

IRW's approach to data protection is governed by the Data Protection Policy and there is evidence of data protection good practice in countries. IRW has an Environmental Policy which sets its environmental ambition with a dedicated Green Team Task Force to monitor its implementation and develop guidelines and tools such as the environmental impact assessment guidelines. However, IRW does not systematically conduct environmental assessments to identify the potential negative impacts of programmes on the environment.

Feedback from communities:
IRW rightsholders demonstrate awareness and understanding of safeguarding measures. They remember being presented key messages on rights, dignity, staff behaviour, and consent for photographs by IRW teams and the Safeguarding Focal Point. They feel very safe with IRW, and state that activity locations are always well selected to be convenient and safe for them. Rightsholders observe appropriate waste management at distribution sites and in health facilities. They state that IRW's activities do not cause any harm to them or to the environment.

Commitment 5: People and communities can safely report concerns and complaints and get them addressed.	2.5

IRW operates a comprehensive multi-channel complaints framework, comprising the Complaints Management Policy, the Field Office Complaints Policy, the Grievance Policy and the Safeguarding Policy — including access to the external Safecall mechanism for anonymous reporting. They apply appropriate victim/survivor-centred approaches to investigate and address complaints and reports of any misconduct. IRW trains staff on these policies and has dedicated Complaints and Feedback Focal Persons (CFFPs) at country level. Appropriate feedback and complaints channels are in place and there are regular meetings with rightsholders to explain to them what is the expected behaviour of IRW staff. IRW staff and Safeguarding Focal points communicate throughout the project cycle with them to encourage them to provide feedback, raise concerns, or submit all types of complaints, including sensitive ones. However, IRW does not regularly monitor if communities understand how complaints, including those related to SEAH, will be addressed. In 2025, external evaluations of IRW's complaints policies have led to a plan for improvements that are to be rolled out in 2026, and the Audit and Finance Committee (AFC) also commissioned an evaluation on complaints management.

Feedback from communities:
IRW rightsholders are aware of different complaints channels, including complaints and suggestion boxes, a hotline number, emails and face to face. They claim that the channels are highly visible and well-explained by IRW teams and Safeguarding Focal Point at project sites. They report that they feel safe to feedback and complain to IRW and that they trust that IRW will listen and accept their complaint. However, they do not know exactly how IRW will manage their complaint.

Commitment 6: People and communities access coordinated and complementary support.	2.8
IRW has a coherent organisational approach to collaboration and equitable partnerships, grounded in the Partnerships Policy, the STRIDE Conceptual Framework and standardised agreement templates. All partners are required to complete a mandatory due diligence process before engaging with IRW, covering safeguarding, PSEAH obligations, and CHS commitments. IRW requires country offices to map existing local actors and align interventions accordingly. Field evidence confirms active coordination with national ministries, participation in the INGO forum and cluster mechanisms, and complementarity with CBO-led services. Partners are supported to apply quality and accountability commitments throughout all stages of work and there is evidence that partners receive orientation and ongoing support on accountability requirements, including through safeguarding and PSEAH training. IRW regularly assesses the quality and effectiveness of its partner relationships and takes corrective action when needed. Capacity assessments are conducted at onboarding and repeated every two years. Monitoring visits, third-party monitoring reports, and joint programme review meetings provide ongoing quality oversight. Field evidence confirms that partnership quality issues, including weak financial management and low capacity scores, have led to tiered partnership modalities and targeted capacity building as corrective responses. However, there is a risk to the consistent application of IRW's equitable partnerships approach, as the Partnerships Policy update is delayed, the due diligence process is acknowledged by partners and staff as excessively lengthy, and the reforms under way — including a dedicated Local Partnerships Project Team and Board — have not yet been fully rolled out across the organisation.	
Feedback from communities: Rightsholders observe no duplication of support between IRW and other organisations and note that previous parallel provision by other actors has since ended. The Ramadan distribution programme works through an established CBO, whose premises and staff are integrated into delivery. Partners confirmed that they were treated with respect and that the relationship is equitable. Government stakeholders consistently confirmed that IRW coordinates activities with them and that there is joint monitoring, aligning interventions with government plans.	
Commitment 7: People and communities access support that is continually adapted and improved based on feedback and learning.	2.8
IRW has a comprehensive architecture supporting learning and continuous improvement anchored in tools, frameworks and policies such as the MEAL Framework, the Learning and Development Policy, IR Connect, the Humanitarian Academy for Development, GPMS and the IHSAN Verification Framework 2025. Together these set requirements for lessons learned registers, learning plans, mid-term reviews, end-of-project evaluations, and the sharing of learning both internally and externally. IRW staff encourage rightsholders to share their feedback and their satisfaction level through a variety of post activity mechanisms and the data collected is disaggregated (gender, disability, age, amongst others). IRW uses evidence from monitoring and feedback to make decisions and improvements and demonstrates responsiveness to feedback. IRW shares learning and innovation externally through published evaluations, research papers, and participation in various networks. IRW requires closing workshops for each project to share feedback, learning, and evaluation findings with key external stakeholders including rightsholders and partners, however this is not systematically planned and budgeted across all sampled country offices.	
Feedback from communities: Rightsholders state that IRW actively seeks for their feedback and that they always listen and answer. They confirmed sharing feedback through satisfaction surveys, focus group discussions, post distribution surveys, and other feedback mechanisms such as post-surgery follow up calls. They had examples of their feedback leading to programmatic improvements, such as the provision of dental services, or the integration of items they prefer in food distributions. They recalled IRW communicating with them about changes linked to feedback and monitoring, however they did not recall participating to closing workshops or being presented with specific analysis or learning from feedback and monitoring.	
Commitment 8: People and communities interact with staff and volunteers that are respectful, competent, and well-managed.	3

IRW maintains a strong policy environment for managing staff and volunteers, with high engagement from both employees and leadership evident throughout the organisation. IRW has a suite of human resource policies, including the Recruitment and Selection Policy, the National Rewards Benefits Policy, the Leave and Time off Work Policy, IRW Reference Procedure, the Dignity at Work Policy and Grievance Policy and Procedure which promote transparent and non-discriminatory practices for human resource recruitment and management. Staff sign a Code of Conduct and the Antibribery and Corruption Policy and Safeguarding Policy prohibit all forms of exploitation, abuse and discrimination. The Whistleblowing Policy and Safeguarding Policy establish reporting and response mechanisms, whilst the Disciplinary Policy and Procedure ensures that appropriate actions are taken to address misconduct. Evidence confirms that allegations and cases of misconduct are addressed promptly and appropriately. Comprehensive safety, security, and wellbeing measures protect staff. IRW operates a Flexible Working Policy and has multiple methods of personal and psychosocial support available to staff. There is strong evidence that wellbeing measures are in place throughout the organisation. IRW has a culture of promoting staff development to ensure quality. Staff have annual appraisals and develop personal performance plans. The Managing Performance Capability Policy establishes the principles for staff development, and mandatory training covers conduct, PSEAH and safeguarding. Staff have access to courses through the HAD to support their professional development. Evidence shows that staff are aware of and utilise development opportunities.

Feedback from communities: Rightsholders describe IRW staff as cooperative, humane, respectful, and highly professional. They describe IRW as the best organisation that they have worked with and that they never feel humiliated or discriminated against. Senior IRW staff were observed at distribution centers assisting and interacting with the community.

Commitment 9: People and communities can expect that resources are managed ethically and responsibly.	2.8

IRW employs centralised finance and organisational risk management systems, underpinned by a comprehensive suite of policies and procedures designed to ensure resources are utilised efficiently, effectively, and ethically, including in emergency situations. Key documents include the Financial Procedures Manual, Budget Policy, Procurement Policy, and Emergency Procurement Manual. Evidence indicates that IRW consistently produces management accounts, with regular consultations between finance, programme staff, and partners to discuss variances and assess value for money. Risk management is overseen by the Risk Policy, and all IRW country programmes and projects are mandated to maintain risk registers that address risks such as fraud and corruption. IRW has an internal audit team which audits each IRW country programme at least every three years, and the organisation is subject to an annual external financial audit. The organisation has implemented an Anti-Diversion and Anti-Money Laundering Policy, an Anti-Fraud Bribery and Corruption Policy, and an In-Kind Donations Policy to support ethical resource mobilisation and fund allocations. IRW's Environmental Policy outlines its commitments and environmental and waste prevention provisions are incorporated into the Procurement Policy, Emergency Procurement Manual, Travel Policy, and Fixed Asset Policy. Evidence substantiates the implementation of several environmental practices across the organisation. Although evidence shows that IRW currently has adequate capacity to meet its commitments, IRW does not systematically ensure that its country offices have up to date business plans, business continuity plans and surge capacity plans in place. Combined with significant headcount reduction and programme closures, there is a risk to IRW's organisational capacity to deliver.

Feedback from communities**:** Rightsholders report that IRW delivers high-quality services with minimal waste. The support provided by IRW is regarded as fair, and the organisation is recognised as a leader in its field. Rightsholders confirm that the assistance received represents good value for money, as it is tailored to their specific needs. For example, IRW provides the best medication according to rightsholders' needs.

** Note: Commitments are scored by taking the mean average score of the requirements, i.e. the sum of all the requirement scores in a commitment divided by the number of requirements in that commitment. Except when a major non-conformity/weakness is issued, in this case the overall score for the Commitment is 0 (CHSA Verification Framework – Scoring Grid, 2024).*

5. Summary of open non-conformities

Corrective Action Request (CAR)	Type	Status	Resolution timeframe
2026-3.4. IRW does not systematically support local ownership of resources from the outset of work with people and communities.	Minor	New	By the 2029 Renewal Audit
2026-4.2.IRW does not systematically identify potential negative impacts of programmes on the environment.	Minor	New	By the 2029 Renewal Audit
2026-5.3. IRW does not systematically monitor if communities understand how complaints, including those related to SEAH, will be addressed.	Minor	New	By the 2029 Renewal Audit
Total Number of open CARs	3		

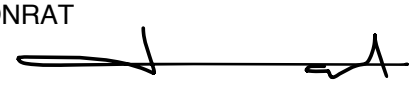
6. Claims Review

Claims Review conducted	☒ Yes ☐ No	**Follow-up required**	☐ Yes ☒ No

7. Lead auditor recommendation

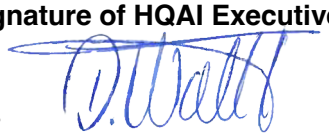
In my opinion, IRW has demonstrated that it is taking the necessary steps to address the observations identified in the previous audits and continues to demonstrate no major non-conformities in its application of the Core Humanitarian Standard on Quality and Accountability.

I recommend renewal of certification.

Name and signature of lead auditor:	**Date and place:**
Agnes KONRAT 	2026/03/24 Paris, FRANCE

8. HQAI decision

Certificate renewed:	☒ Issued ☐ Preconditioned (Major CARs)
Start date of the current certification cycle: 2026/05/11 Next audit before 2027/05/11	

Name and signature of HQAI Executive Director:	Date and place:
Désirée Walter 	Geneva, 23 April 2026

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:* We express our gratitude to the auditors for the way they led this audit through challenging times we are facing with the funding crisis. Their adaptability, understanding and empathy when talking to both country teams and communities is sincerely appreciated.	☑ 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:  Iftikhar Shaheen Chief Executive Officer	**Date and place:** United Kingdom 11th May 2026

Appeal

In case of disagreement with the quality assurance decision, the organisation can appeal to HQAI within 14 workdays after being informed of the decision.

HQAI will transmit the case to the Chair of the Advisory and Complaint Board who will confirm that the basis for the appeal meets the appeals process requirements. The Chair will then constitute an appeal panel made of at least two experts who have no conflict of interest in the case in question. The panel will strive to come to a decision within 45 workdays.

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

Annex 1: Explanation of the scoring scale*

Scores	Meaning for all verification scheme options, including self-assessment and third-party audits	Guidance for scoring requirements
0	Your organisation does not currently meet the requirement and indicates a major issue that is so significant that the organisation's ability to meet the commitment is compromised. **For third-party auditing schemes:** Independent verification: A major weakness. Certification: A major non-conformity that compromises the integrity of the commitment which leads to a major corrective action request (CAR).	To give a score 0, **not all** of the measurable components of the requirement are verified to be in place **and** the issue(s) identified are so significant that the organisation's ability to meet the **commitment** is compromised.
1	Your organisation does not currently meet the requirement. **For third-party auditing schemes:** Independent verification: A minor weakness. Certification: A minor non-conformity that compromises the integrity of the requirement which leads to a minor corrective action request (CAR).	To give a score 1, **not all** of the measurable components of the requirement are verified to be in place.
2	Your organisation currently meets the requirement, but there is an opportunity for improvement that deserves attention so that the requirement is not compromised in the future. **For third-party auditing schemes:** Independent verification: Requirement is met with an observation. Certification: Conformity with an observation.	To give a score 2, **all measurable components** of a requirement are verified to be in place, however, one or more opportunities for improvement are observed which deserve attention so that the requirement is not compromised in the future.

3	Your organisation meets the requirement,-with organisational systems ensuring it is being met consistently throughout the organisation. **For third-party auditing schemes:** Independent verification: Requirement is met. Certification: Conformity.	To give a score 3, **all measurable components** of a requirement are verified to be in place.
4	Your organisation meets the requirement in an exemplary way, demonstrating innovation and/or special recognition of performance, and organisational systems ensure this high quality throughout the organisation. **For third-party auditing schemes:** Independent verification: Requirement is met in an exemplary way. Certification: Conformity in an exemplary way.	To give a score 4, **all measurable components** of a requirement are verified to be in place. **In addition**, the following must be verified: • An organisational system (or systems) that demonstrate an innovative approach to meeting the requirement at a high standard throughout the organisation are in place. and/or • The organisation has been awarded special recognition of performance in relation to meeting the requirement at a high standard, and this is built into organisational systems so that the high quality is ensured throughout the organisation.
	Guidance notes for scoring commitments: • Commitments are scored by taking the mean average score of the requirements, i.e. the sum of all the requirement scores in a commitment divided by the number of requirements in that commitment. • Except when a major non-conformity/weakness is issued, in this case the overall score for the Commitment is 0.	

* Scoring Scale from the CHSA Verification Framework 2024