

# Office de Développement des Églises Évangéliques (ODE)

## Initial Audit – Summary Report – 4 June 2025

### 1. General information

#### 1.1 Organisation

Type	Mandates	Audited
<input type="checkbox"/> International <input checked="" type="checkbox"/> National <input type="checkbox"/> Membership/network <input type="checkbox"/> Direct support <input type="checkbox"/> Federation <input type="checkbox"/> With partners	<input checked="" type="checkbox"/> Humanitarian <input checked="" type="checkbox"/> Development <input type="checkbox"/> Advocacy	<input checked="" type="checkbox"/> Humanitarian <input checked="" type="checkbox"/> Development <input type="checkbox"/> Advocacy
<b>Legal registration</b>	Non-profit religious development association	
<b>Location of head office</b>	No. 235 Rue Gandaogo, Zone du Bois, Sector No. 22 PO Box 108, Ouagadougou 01	
<b>Total number of staff members</b>	88	

#### 1.2 Audit team

<b>Lead auditor</b>	Elisabeth Meur
<b>Second auditor</b>	-
<b>Third auditor</b>	-
<b>Observer</b>	-
<b>Expert</b>	-
<b>Witness / other participants</b>	Local facilitators: - Kazienga Salamata - Savadogo Wendpanga Alain

#### 1.3 Scope of the audit

<b>CHS:2014 Audit framework</b>	Independent Verification
<b>Audit cycle</b>	First cycle
<b>Type of audit</b>	Initial Audit
<b>Scope of the audit</b>	This audit covers the entire organisation. The ODE's humanitarian and development mandates, as well as its various areas of work, are covered by this audit.
<b>Subject of the audit</b>	The sampling of ODE programmes takes into account the diversity of its mandates, areas of activity and the locations in which it operates. The security and humanitarian aspects of its operational context are also taken into account when selecting participants at the operational level.

#### 1.4 Sampling\*

<b>Sampling unit</b>	National programmes
<b>Total number of projects included in the sample</b>	22
<b>Total number of sites for on-site visits</b>	2
<b>Total number of sites for remote assessment</b>	3
<b>Selection of sampling unit</b>	
<b>Random sampling – on-site/remote</b>	<b>Purposive sampling – on-site/remote</b>
Project to Build the Resilience of Internally Displaced Persons in Kourwéogo (PCORDIK) – remote.	Project to Prevent and Combat the Worst Forms of Child Labour (PPITE) – on-site.
Drops For Crops North (D4C_N) – remote.	WASH Assistance Project for IDPs (PAW) – on-site.
ARFSA (Cultivating Hope for Dry Burkina Faso) – not selected.	Social Cohesion and Peacebuilding Project (PCS CP) – remote.

Small One-off Projects / Mango Operation (3XP/OM) – not selected.	
Project to Strengthen Food and Nutritional Security for Vulnerable Households in Boulkiemdé (PRESAM-B) – not selected.	
<b>Sampling risks identified:</b> -	

*\*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 on direct observation. The findings are analysed to determine the organisation's systematic approach and the application of all aspects of the Core Humanitarian Standards (CHS) across different contexts and working methods.*

## 2. Activities of the audit team

### 2.1 Opening meeting

Date	27 November 2024	Number of participants	16
Location	Online	Any substantive issues raised	-

### 2.2 Sites assessed

Location of sites	Dates	On-site or remotely
Ouagadougou	27 Nov 2024 – 12 Dec 2024	Remote
Koupéla	21 January 2025	In person
Fada	22/01/25	On site
Ouahigouya	4–5 February 2025	On site

### 2.3 Interviews

Level / Position of interviewees	Number of interviewees		Onsite or remote
	Women	Men	
<b>Head office and offices</b>			
Management	1	2	Remote
Staff	4	3	Remote
Member of the Board of Directors		1	Remote
<b>Sampling unit (project sites / local office(s))</b>			
Management		5	Remote and on-site
Staff		2	On-site
Others: Provincial Directorate for Humanitarian Action and National Solidarity; Provincial Directorate for Education; Provincial Directorate for Youth; Regional Directorate for Water (North); Health Services	2	6	On-site
<b>Total number of interviewees</b>	7	19	26

## 2.4 Consultations with communities

Type of group and location	Number of interviewees		Onsite or remote
	Women	Men	
School club/girls' group, Zaogo	5		On-site
School club/boys' group, Zaogo		5	On site
Parents of the children (mothers' group), Zaogo	14		On-site
Individual interview, boy, Zaogo		1	On site
Students receiving educational and vocational training grants, Fada	11		On site
Students receiving educational and vocational training grants, Fada		10	On-site
Parents, mothers' group, Fada	11		On-site
Individual interview, girl, Fada	1		On site
Internally Displaced Persons (IDPs) – group of women using the showers and toilets, Ouahigouya	2		On site
IDPs (men), beneficiaries of showers and toilets, Ouahigouya		6	On site
Group of male guests, Ouahigouya		3	On site
Solid waste management association group, Ouahigouya	4	2	On-site
<b>Total number of participants</b>	<b>48</b>	<b>27</b>	<b>75</b>

## 2.5 Closing meeting

Date	12 March 2025	Number of participants	16
Location	Online	Any substantive issues raised	-

## 3. Background information on the organisation

### 3.1 General information

Office de Développement des Eglises Evangéliques (ODE) is a non-profit, faith-based development organisation established in 1973 to assist victims of the severe drought. It is legally registered with the Ministry of Territorial Administration of Burkina Faso. The organisation is an instrument of the Evangelical community working to restore human dignity through the promotion of integral (holistic), responsible and sustainable development. Its vision is that of 'enterprising partner communities, equipped with the knowledge, tools and methods to mobilise sufficient resources for their integral development'. ODE defends and promotes the values and principles of justice, equity, tolerance, solidarity, cohesion, good governance, cooperation, etc.

ODE is headquartered in Ouagadougou and employs 88 people. Its areas of intervention are diverse: sustainable agriculture, rural water supply, sanitation, savings and credit, community health, capacity building, peace, justice, human rights, local governance, etc. Its mission is implemented through a four-year strategic plan structured around a theory of change. As a national NGO, ODE has been facing the rise of terrorism since 2015, which has led not only to

massive population displacement but also to a widening of the social divide. These upheavals have had a significant impact on ODE's mission, with increased needs in terms of humanitarian action. Consequently, and particularly since 2018, with the support of some of its partners, ODE has strengthened its humanitarian mandate through targeted recruitment and training, involvement in cluster work, and its integration into regional emergency funds and an emergency preparedness platform. Today, its programme portfolio is divided into 30% for humanitarian aid and 70% for development. ODE's 2024 budget, up 13.94% on that of 2023, stands at €1,580,072.

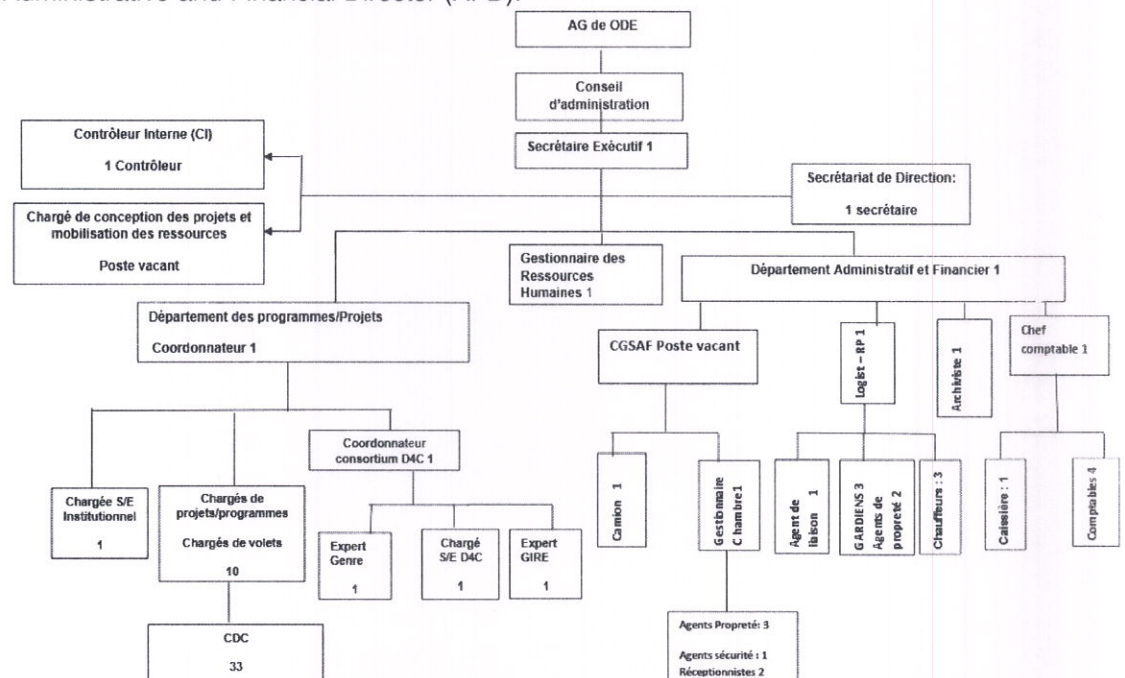
**3.2 Governance and management structure**

The ODE's governance structure consists of three bodies. Firstly, the ODE was established by the Federation of Evangelical Churches and Missions (FEME) of Burkina Faso (BF) as an instrument for achieving its objectives of economic, social, cultural and spiritual development.

Secondly, the ODE's General Assembly (GA), which is the ODE's supreme body and comprises all full members, namely every Evangelical Church/denomination or Mission that is a member of FEME-BF, as well as the members of the FEME-BF National Executive Committee. The GA is responsible for approving the accounts and annual reports, as well as the various ODE policy documents, upon the recommendation of the Board of Directors (BoD).

Finally, the ODE's Board of Directors is composed of representatives of the denominations and resource persons appointed by the FEME Executive Committee. It is elected for a three-year term and meets quarterly, as well as at extraordinary sessions. The BoD is responsible for proposing major strategic directions to the GA and ensuring that procedures comply with the law. The BoD also performs an internal control function. The BoD monitors the organisation's results and the performance of the various projects on the basis of the half-yearly reports submitted by the Executive Secretary (ES).

ODE is headed by an Executive Secretary (ES) who is appointed by the Board and reports to it. The ES is responsible for the governance of ODE at both the strategic and operational levels. Reporting to the ES are, on the one hand, the Programme Coordinator and, on the other, the Administrative and Financial Director (AFD).



**3.3 Work with partner organisations**

In its 2022–2026 Strategic Plan, the ODE emphasises the synergy of actions between complementary partners as the most appropriate approach to achieving modern development. For the ODE, this involves forming coalitions bringing together various multi-sectoral civil society

actors, as well as collaborating with the private sector, government technical departments, and state research bodies to implement programmes.

ODE has around ten funding partners, comprising international NGOs and United Nations agencies. It is also involved in consortia and receives funding from the West and Central Africa Regional Humanitarian Fund (FHRAOC). Together with another national NGO, ODE established CEDOC, which serves as a framework for strategic guidance and the exchange of best practices aimed at formulating collaborative project proposals. ODE is a founding member of the Permanent Secretariat of NGOs (SPONG) in Burkina Faso. Finally, memoranda of understanding and agreements have been signed with various ministries to coordinate interventions and receive technical support from government departments. ODE participates in various government consultation forums on agroecology, education, gender, etc.

## 4. Overall performance of the organisation

### 4.1 Internal quality assurance and risk management mechanisms

In terms of accounting and financial control, the ODE conducts regular internal and external audits. Budget and activity monitoring takes place during weekly ODE management meetings. Furthermore, at monthly meetings, all project managers, accountants, logistics staff and the Head of Finance compile an accounting and financial summary for each project. At the operational level, accountants are dedicated to monitoring project budgets and recording expenditure in accounting software. The *Procedures Manual* has been strengthened in recent years to address programmatic changes – an increase in humanitarian interventions – and contextual changes – an increase in security risks. Furthermore, policies have been adopted to mitigate risks related to terrorist financing, as well as to the safety and security of staff.

The ODE's protection system is documented in a number of policies, including the *Policy on Protection against Harassment, Exploitation and Sexual Abuse*, the *Whistleblowing Policy for Staff*, the *Gender Policy*, the *Policy on the Protection of Children and Vulnerable Adults*, and the *Complaints Handling Procedure*. Staff are trained in these policies and receive regular refresher training.

The ODE has a *Monitoring and Evaluation (M&E) Policy* and a Manual is currently being developed. *The Annual Work Plan and Budget (AWPB)* integrates annual programme planning, performance analysis and the assessment of certain risks with M&E and budgeting. Programme monitoring also relies on the reporting frameworks of its financial partners.

Finally, ODE has an internal control function that covers, on the one hand, organisational risks and, on the other, risks related to the governance of projects and programmes. That said, the identification of programme risks depends on the varying requirements of financial partners, and certain risks related to the areas of sexual exploitation and abuse by staff, the local economy, and environmental protection are not systematically documented across projects. Furthermore, the absence of a robust system for learning across the organisation and of feedback via an operational complaints system represents a limitation of the quality assurance and risk management system.

### 4.2 Level of implementation of the CHS

With the increase in humanitarian interventions, ODE has integrated the CHS standard into its work since 2018. Since then, ODE has adopted around ten policies to best meet the requirements of the humanitarian sector and the CHS standard. Management explains that the CHS standard has enabled it to better structure its accountability approach. ODE staff are familiar with the standard and have been trained, in particular, by some of its funding partners. ODE's management draws numerous parallels between its vision of 'Human Dignity' and the CHS standard's requirements regarding accountability, capacity building and protection.

Accountability to communities is at the heart of ODE's work through a participatory approach at all stages of intervention. ODE's programmes focus on local capacity building and resilience, with an emphasis on gender, social cohesion and peace. ODE has a *gender policy* in place, its staff are trained, and the organisation carries out awareness-raising activities within communities. The strengthening of local leadership relies on proven tools such as the systematic establishment of community management committees within programmes. Programmes are also designed for sustainability, and the communities surveyed, as well as stakeholders, report a high level of satisfaction and very good relations with ODE.

ODE has a system for the protection against and prevention of sexual exploitation and abuse (SEA), with specific policies that are presented and discussed with staff. Staff demonstrate a good understanding of the relevant policies and the *Code of Conduct (CoC)*. Awareness-raising sessions on the SPE system are organised for communities, who demonstrate an understanding of the behaviour expected of staff.

Weaknesses in the application of the standard lie at three levels: in monitoring the effectiveness of the complaints management system, in the internal learning system, and finally, in the analysis of programme risks. Whilst good practices are observed, the lack of procedures or implementation mechanisms prevents the consistent and systematic application of policies across the organisation and its programmes in these areas.

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### 4.3 Organisational performance against each CHS commitment

Strong points and areas for improvement	Average rating*
<b>Commitment 1: Humanitarian assistance is appropriate and relevant</b>	2.7
<p>ODE's programmes are developed based on the needs expressed and the capacities of communities, in consultation with various stakeholders, such as state bodies, technical services and, at the community level, village committees. Using various mechanisms and tools, ODE establishes a baseline prior to planning and carries out participatory targeting. The ODE, in consultation with village management committees, adapts its programmes to changing needs, capacities and the context. Whilst good practices are observed, no ODE policy explicitly commits the organisation to impartial assistance. Furthermore, the ongoing analysis of programme risks is not guaranteed by ODE-specific requirements. This poses a risk that these requirements may not be applied systematically across all programmes in the future.</p>	
<p><b>Feedback from communities:</b> Communities state that their needs are being taken into account and confirm that projects are appropriate and relevant. They understand the project selection criteria and are satisfied with them.</p>	
<b>Commitment 2: Humanitarian response is effective and timely</b>	3
<p>The ODE has a system in place enabling it to assess the performance and effectiveness of its missions, as well as to ensure they are aligned with its organisational capacities – notably through the PTBA. Its membership of emergency response mechanisms, such as the FHRAOC, as well as its presence in clusters and state-level consultation frameworks, demonstrate its commitment to providing an effective, coordinated and timely response. A Monitoring and Evaluation Manual is currently being developed to clarify the ODE's requirements in this area.</p>	
<p><b>Feedback from communities:</b> Communities report that the projects are useful and have notably contributed to the empowerment of women, the protection of children, and the improvement of living conditions. They confirm the effectiveness and relevance of the interventions, as well as good monitoring and adaptation of activities. They attest to good communication and responsiveness on the part of the ODE.</p>	
<b>Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects</b>	2.5
<p>ODE has a range of policies in place regarding protection, particularly for the most vulnerable populations. These policies are supported by staff training and community awareness-raising initiatives. ODE's participatory approach not only strengthens local capacities—for example, through the establishment of management committees—but also helps prevent certain potential negative impacts. Furthermore, sustainability is embedded in all projects sampled during this audit. Weaknesses relating to this commitment concern, on the one hand, the absence of a robust system for protecting community data and, on the other hand, the systematic identification of potential negative impacts caused by the programmes.</p>	
<p><b>Feedback from communities:</b> Community members explain in detail, with examples, that the programmes have not only strengthened local leadership but have also helped to ensure the financial autonomy of local associations and the sustainability of their activities.</p>	
<b>Commitment 4: Humanitarian response is based on communication, participation and feedback.</b>	2.9
<p>The ODE's participatory approach is described in its policies, programmatic and strategic documents. ODE has a set of best practices regarding internal communication – staff meetings, thematic WhatsApp groups, etc. – and external communication – outreach workshops and project reviews, website, and use of social media, amongst others. ODE's commitment to PEAS is well communicated both internally and externally, notably through the organisation of awareness-raising sessions for communities. Analysis of external communication reveals that it is ethical and</p>	

<p>respectful of the communities' dignity. That said, the ODE does not have a communication policy or even guidance on information sharing, which may pose a risk to the integrity of certain requirements linked to this commitment.</p>	
<p><b>Feedback from communities:</b> Communities are well informed about the ODE. They receive useful information and are consulted about their needs. Communication is tailored to different audiences, and communities mention the use of local languages as well as methods such as theatre to get messages across.</p>	
<p><b>Commitment 5: Complaints are welcomed and addressed.</b></p>	<p>2.3</p>
<p>The ODE has a strong organisational culture of protection, as evidenced by staff and management. This culture is supported by several policies, mechanisms and tools. That said, its complaints management system suffers from some weaknesses in the documentation of certain operational aspects, particularly regarding scope, investigation, processing times, etc. It should also be noted that although little evidence of implementation could be gathered during this audit, the communities confirmed the establishment of complaints mechanisms.</p>	
<p><b>Feedback from communities:</b> Communities can provide examples of prohibited behaviour, such as physical violence but also sexual propositions. They are aware of the existing complaints mechanism, through complaints committees as well as a telephone number.</p>	
<p><b>Commitment 6: Humanitarian response is coordinated and complementary.</b></p>	<p>3</p>
<p>The ODE's strategic documents demonstrate a strong commitment to coordination and collaboration with national and local authorities, as well as with other national and international organisations. Its work is coordinated and complementary. It is based on a range of public, private, technical, national and international partnerships, as well as with civil society. ODE has clear agreements with international and local partners and shares useful information through various networks and forums. The stakeholders interviewed highlight very good communication and collaboration with ODE.</p>	
<p><b>Feedback from communities:</b> Communities find that the ODE works in a complementary and coordinated manner, particularly with public services and other institutions.</p>	
<p><b>Commitment 7: Humanitarian actors continuously learn and improve.</b></p>	<p>2.5</p>
<p>The ODE shares lessons learnt with communities, particularly during review workshops, and contributes to learning within the sector through its participation in consultation frameworks, national platforms such as SPONG, clusters, etc. Although it has a Learning Policy in place, the ODE lacks a robust learning system. Indeed, the ODE has no mechanism in place to ensure that lessons are disseminated throughout the organisation or that they are systematically used in the planning of future projects. According to the staff interviewed, the LS Manual, currently being developed, is intended, amongst other things, to address this weakness.</p>	
<p><b>Feedback from communities:</b> Communities highlighted the complementary nature and logical progression of activities, citing examples such as the provision of supplies, infrastructure construction, awareness-raising sessions, training, and finally, financial support. They explained, with supporting examples, that the field monitoring carried out by ODE staff enables problems to be identified and resolved quickly.</p>	
<p><b>Commitment 8: Staff are supported to carry out their work effectively and are treated fairly and equitably.</b></p>	<p>3</p>
<p>The ODE has a robust human resources management system that enables it to ensure it has competent staff to deliver its programmes effectively. This includes the PTBA, which helps to anticipate staffing and skills requirements, the Staff Retention Policy, as well as capacity-building initiatives and the staff training plan. HR policies and procedures are fair, transparent and compliant with the law. Staff are familiar with the organisation's policies, including the Code of Conduct, and take part in refresher training sessions.</p>	

<b>Feedback from communities:</b> The communities surveyed consider the staff to be respectful, competent, caring and attentive. Communication with the ODE is transparent and the sharing of knowledge is appreciated.	
<b>Commitment 9: Resources are managed and used responsibly for their intended purpose.</b>	2.8
The ODE has a range of policies and procedures designed to ensure the efficient management of resources and to prevent the risks of fraud, corruption and waste. Furthermore, regular external audits and the internal audit function enable continuous monitoring of the sound accounting and financial management of the organisation and its activities. Despite good practices and programming that is sensitive to environmental protection, the system governing the environmentally responsible use of resources is based on guidelines scattered across several documents, as well as on the requirements of its partners. The absence of formalised internal requirements in this area represents a risk.	
<b>Feedback from communities:</b> Communities believe that the ODE demonstrates transparency in the use of resources and makes good use of the funds available, that there is no waste and that many activities are carried out. They confirm that the ODE ensures respect for the environment, notably through awareness-raising sessions, waste collection, etc.	

\* 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 of 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	Status	Resolution timeframe*
2025 - 3.6: The ODE does not have a system in place to systematically identify the potential negative impacts of the action in relation to sexual exploitation and abuse by staff, the local economy, and the environment.	Minor	New	2028
2025 - 3.8: The ODE has no procedure or mechanism to ensure the protection of data collected from communities and individuals affected by crises.	Minor	New	2028
2025 - 5.2: The scope of the complaints mechanism is not systematically communicated to communities.	Minor	New	2028
2025 - 5.4: The nature of complaints, their handling, timeframes, investigation and the right to appeal a decision are not documented.	Minor	New	2028
2025 - 7.1: The ODE does not systematically apply lessons learnt from previous experiences when designing programmes.	Minor	New	2028
<b>Total number of weaknesses</b>	5		

audit

## 6. Lead auditor’s recommendation

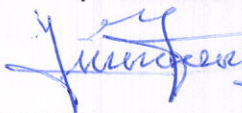

<p><b>INDEPENDENT VERIFICATION</b></p> <p>In our view, ODE demonstrates a high level of commitment with the Core Humanitarian Standard (CHS) on quality and accountability, and its inclusion in the independent verification mechanism is justified.</p>
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<p><b>Name and signature of the lead auditor:</b></p> <p>Elisabeth Meur</p> 	<p><b>Date and place:</b> 30 May 2025, Malbuisson</p>
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**7. HQAI Decision**

<p><b>Registration in the Independent Verification cycle:</b></p>	<p><input checked="" type="checkbox"/> Granted <input type="checkbox"/> Refused</p>
<p>Next audit by: 4 June 2028</p>	
<p><b>Name and signature of the HQAI Quality Assurance Manager:</b></p> 	<p><b>Date and place:</b> Geneva, 04/06/2025</p>

**8. Endorsement of the report by the organisation**

<p><b>Space reserved for the organisation</b></p>	
<p>Any reservations regarding the audit findings and/or any comments regarding the conduct of the HQAI audit team:</p> <p><i>If yes, please specify:</i></p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p><b>Acknowledgement and acceptance of the findings:</b></p> <p>I acknowledge and understand the audit findings</p> <p>I accept the audit findings</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>Name and signature of the organisation's representative:</b></p> <p>Alain BAKO</p>  	<p><b>Date and place:</b> Ouagadougou, le 06/06/2025</p>

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

\* Scoring Scale from the CHSA Verification Scheme 2020