Plan International
Mid-Term Audit – Summary Report MTA 2020/07/28

1. General information

1.1 Organisation

Type	Mandates	Verified
☐ National ☒ Membership/Network ☒ Direct Assistance ☒ International ☒ Federated ☒ With partners	☒ Humanitarian ☒ Development ☒ Advocacy	☒ Humanitarian ☐ Development ☐ Advocacy
Head office location	Woking, UK	

Total number of country programmes	24	**Total number of staff**	9498

1.2 Audit team

Lead auditor	Belinda Lucas
Second auditor	Daniel Rogers
Third auditor	
Observer	
Expert	
Other	

1.3 Scope of the audit

CHS Verification Scheme

Audit Stage	Certification	Independent Verification	Benchmarking	Other
Initial audit (IA)	☐	☐	☐	☐
First maintenance audit (MA1)	☐	☐	☐	☐
Mid-term audit (MTA)	☐	☒	☐	☐
Second maintenance audit (MA2)	☐	☐	☐	☐
Recertification audit (RA)	☐	☐	☐	☐
Extraordinary audit	☐	☐	☐	☐
Short notice	☐	☐	☐	☐
Other *(specify)*	☐	☐	☐	☐

1.4 Sampling*

Randomly sampled country programme site	Included in final sample	Replaced by	Rationale / Comments	Selected for onsite visit or remote assessment
Region of the America - Venezuela population displacement	No	Indonesia	It was agreed to include a country from the Asia region. The Plan Indonesia Country Office has an interesting legal status as a nationally registered NGO, operating within the Plan Federation and had recently undertaken the Earthquake/Tsunami response in Sulawesi so would provide the opportunity to	Planned as an onsite visit but had to be done remotely due to COVID-19 restrictions.

			assess Plan's application of the CHS in a disaster setting.	
Lebanon - Syria refugee response	Yes			Remote
Egypt - Syrian Refugees	No		The Egypt context was considered too similar to Lebanon in terms of geography and also the response – migration/ refugees which is a combination of humanitarian and longer-term development programming but more limited in humanitarian response. It was agreed it would be more balanced to have representation from other types of responses. Therefore, Zimbabwe was selected as a country that has both food insecurity and responded to Cyclone Idai.	Remote

Any other sampling performed for this audit:
Additional interviews were undertaken with the Bangkok Regional Office, Zimbabwe and Lebanon Country Offices, and partner representatives to gather further evidence due to the cancellation of the programme site visit as a result of COVID-19 restrictions.

We have taken into account all the available evidence presented to us during the audit and have used the information provided by the previous audit reports and Plan's progress report. The audit confirmed that Plan has internal quality assurance and control systems in place to address requirements of the CHS, and other strategic commitments. Despite the limitations inherent to the exclusive use of remote auditing methodologies for the present process, we believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusions and recommendation.

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
Woking, Global Hub Office	16-20 March 2020	Remote
Bangkok Regional Office	16-20 March 2020	Remote
Indonesia Country Office	7-9 May, 13 May, 20 May, 29 May 2020	Remote
Zimbabwe Country Office	27-28 May 2020	Remote
Lebanon Country Office	3-4 June 2020	Remote

2.2 Interviews

Position / level of interviewees	Number of interviewees		Onsite or remote
	Female	Male	

Head Office			
Management and staff	8	10	Remote
Regional Office			
Management and staff	1	2	Remote
Country Programme(s)			
Management and staff	9	11	Remote
Partner management and staff	6	4	Remote
Total number of interviews	**24**	**27**	

2.3 Consultations with communities

Type of group	**Number of participants**	
	Female	Male
No consultations conducted due to COVID-19 restrictions.	0	0
Total number of participants	**0**	**0**

2.4 Opening meeting   2.5 Closing meeting

Date	16 March 2020
Location	Remote
Number of participants	7M / 7 F
Any substantive issues arising	No

Date	18 June 2020
Location	Remote
Number of participants	14 F / 11 M
Any substantive issues arising	No

2.6 Programme site briefings

Key staff from the Regional Offices, Country Offices and partners participated remotely in the opening meeting. Due to the limitations to the audit from the restrictions caused by COVID-19, separate briefings were not conducted with staff from programme sites.

3. Background information on the organisation

3.1 General

Founded in 1937, Plan International (Plan) is a development and humanitarian organisation that advances children's rights and equality for girls. It is a global organisation that is active in approximately 70 countries.

Plan's current Strategic plan outlines its ambition to transform the lives of 100 million girls by 2022 with a gender transformative programme approach. Child sponsorship and grassroots community work are central to Plan's strategy and achieving this ambition.

Plan is also committed to developing its capacity to respond to global humanitarian crises and disasters. It aims to work with children and communities to prepare for and respond to crises, to strengthen resilience, and to overcome adversity.

3.2 Governance and management structure

Plan's structure includes a Global Hub which is located in the United Kingdom, over 50 Country Offices and their Programme Units, 4 Regional Hubs and 4 Liaison Offices.

It also has 20 member National Organisations that are separate legal entities and have the same purpose and Global Strategy.

At the global level, Plan is governed by the Members' Assembly (MA), which consists of delegates from National Organisations. The International Board of Directors is elected for 3 years by the MA and appoints the international CEO, who manages Plan.

National Organisations: National Organisations are responsible for fundraising and play a role in development education and advocacy in their jurisdictions. In addition, National Organisations work together with Plan to ensure the effective management and implementation of major grant-funded projects. National Organisations are accountable to their donors through their national regulators and directly through their individual feedback mechanisms. National Organisations are managed by their own National Director who is accountable to their individual governing bodies for their operations.

Country Offices: Plan's Country Offices are responsible for all programme operations within their country and led by Country Directors. Most Country Offices are branch offices of Plan with no separate governance structure. They are line managed by the Regional Hubs.

Within each country of operation, Plan also has programme units that manage and implement Plan's programmes on the ground. They work directly with children and communities and work closely with partner organisations. They are most often located in the communities where programmes are implemented and are an integral part of the Country Office structure.

Regional Hubs: Plan has four regional hubs: for the Americas (located in Panama), for Asia Pacific (located in Bangkok), for the Middle East, Eastern and Southern Africa (located in Nairobi) and one in West and Central Africa (located in Senegal). The Regional Hubs co-ordinate and support the work of each Country Office within its region, providing leadership and technical expertise. Regional Hubs are branch offices of Plan and do not have a separate governance structure. They are led by our Regional Directors, who also sit on the Leadership Team.

Liaison Offices: Plan has four Liaison Offices - in Geneva, New York, Addis Ababa and Brussels. They provide a platform to strengthen Plan's partnerships with international bodies, negotiations with key decision-makers and promoting the rights of children globally.

Global Hub: Plan's Global Hub is located in Woking, United Kingdom. Its Leadership Team other than the Regional Directors, are based in the Global Hub. The Global Hub provides leadership, alignment and services to field operations, and supports National Organisations.

3.3 Effectiveness of the internal quality assurance systems	The function of the Global Hub is to ensure competent Country Offices and Liaison Offices. Recognizing the need for the organisation to transform to implement its strategy, the Global Hub is leading a multi-year Transformation Process that includes a wide range of initiatives to strengthen policy, systems, and guidance to assure quality and accountability. Many of these initiatives were partially implemented at the time of the MTA, with further plans committed to ensure that these are rolled out to Country Offices and partners. In 2019, the Global Hub restructured its teams to better deliver services to the federation, including on Disaster Risk Management. Several new positions have also been recruited to ensure the implementation of quality and accountability initiatives. These include two new Safeguarding positions focusing on Disaster Risk Management and available for emergency deployments, a new Accountability to Affected Populations Specialist, and an Emergency Response Specialist. One of the key quality assurance initiatives developed since the initial audit is a set of Management Standards to drive improvements in the overall quality of Plan's work, clarify expectations, and to transform the way in which Global Hub sets direction. They establish the minimum requirement in Organisational Management, Operational Management, and Programme and Influence, to ensure a consistent level of service. Another recent quality assurance initiative is the development of a new Monitoring, Evaluation, Research and Learning (MERL) Policy, Standard and Process to improve the processes and

systems for monitoring and evaluation across the organisation. Work is continuing in developing key indicators for core Plan areas so that aggregated results can be analysed at global level. The policy will also inform MERL process in emergencies and contribute to wider organisational learning and performance review.

The Global Hub also undertakes audits with various focus areas including control frameworks at the Country Office level, financial systems, grant expenditure, sponsorship and safeguarding. Issues that emerge from internal audits are followed up by the internal audit unit. All National Offices are independently audited and registered with the appropriate agencies of their country operations.

Plan also has a Counter Fraud Unit dedicated to preventing, detecting and investigating fraud. This team investigates and resolves each case of fraud that has been reported or identified. This involves recovery of lost funds wherever possible, an analysis of how each instance of fraud can be avoided in future and measures implemented to ensure this is the case.

All staff can use a confidential external reporting service where they can raise concerns about misconduct. Staff also receive training in fraud awareness and prevention from the Counter Fraud Unit.

Finally, Plan is a member of the Inter-Agency Misconduct Disclosure Scheme. As part of this scheme, Plan checks with previous employers for any findings of sexual exploitation, sexual abuse and/or sexual harassment during employment, or incidents under investigation when a potential new hire left their previous employment; and also responds to such requests from others.

3.4 Work with partner organisations	Plan's approach to partnerships is governed by the Building Better Partnerships Guidance, which recognises partnership as working together on equal terms in a formal, mutually agreed collaboration with shared goals and responsibilities. The guidance material includes partnership principles, tools and templates and is being rolled out to Regional Hubs and Country Offices to build Plan's capacity to identify appropriate partners and develop and manage effective partnerships. In humanitarian contexts, Plan often works with partners who have established local presence and community relationships and technical expertise in areas that match humanitarian priorities. It works closely with partners in a participatory manner to undertake needs assessments and contextual analysis, and through all stages of programme implementation. Plan welcomes feedback from its partners at the programme level, and also undertakes an Annual Partnership Survey to help it assess how well it is working with partners. Plan supports local partners to develop capacities through mentoring and providing staff with access to a range of training opportunities. Partners report that they are supported to access and use relevant technical standards relevant to their work. Most partners are satisfied with their partnership with Plan. While overall, Plan has strengthened its approach to working with partners since the initial audit, the organisation still does not consistently asses the capacity of partner organisations to deliver on commitments to humanitarian accountability and relevant quality standards. While it provides training and support in some areas of the CHS, there are some gaps such as inclusion and diversity related to persons with disabilities, disaggregation of monitoring data, information sharing with communities, ensuring community involvement in the design of complaints mechanisms, and participation in program evaluation and peer learning. Plan has provided training to partners on child protection, safeguarding, CHS and PSEA, although this is not done consistently and does not form a mandatory part of partner assessments or partner capacity development plans. This limits Plan's capacity to ensure the consistent application of the CHS with communities.

4. Overall performance of the organisation

| 4.1 Effectiveness of the management system and internal quality assurance and governance | Plan has continued to make significant investments in its management and internal quality assurance systems.

Plan's commitment to quality and accountability is reflected in its new Programme and Influence Quality Policy, new Management Standards and a new global M+E framework. Plan is also developing key indicators for core Plan focus areas so that aggregated results can be analysed at the global level; and a new Emergency Response Manual Programmes that will reference technical standards and include guidance on Monitoring and Evaluation.

As part of its multi-year Transformation Process, Plan has made improvements to Plan Academy to make courses more available to staff, improved the technical capacity of staff through learning and development investments, and employed technical specialists to roll-out new and updated policies, standards and guidance to Country Offices. Plan has also undertaken a mapping of technical capabilities across the Federation to inform future planning and address existing gaps. A new self-assessment toolkit also enables Country Offices to benchmark their level of compliance with new Management Standards and identify areas for improvement.

While Plan demonstrates a sustained commitment to rolling out its new and improved quality policies, standards and guidelines to Country Office, the capacity of Country Offices to absorb and implement the volume of new global quality initiatives is constrained, and the capacity of the Global Hub to ensure new standards and guidelines are used is limited. The timeline for rolling-lout new quality initiatives has also been hampered by COVID-19 disruptions. |
|---|---|
| 4.2 Performance in the application of the CHS | Plan demonstrates a systematic commitment to the application of the CHS. It has a comprehensive set of policies, systems and guidelines that support the application of the CHS and since the Initial Audit in 2018, it has implemented a range of initiatives that seek to strengthen its performance.

The CHS is a key reference for Plan staff that are involved in disaster risk management and humanitarian responses. Plan has a chapter on the CHS in its Emergency Response Manual and frames the Real Time Review process around the CHS. Plan and the Country Office Management Standards developed in 2019 and updated in 2020 also reference CHS commitments. Specific Humanitarian Management Standards are planned to be developed in 2021.

Plan has provided training to staff on a number of key areas of the CHS, including child friendly feedback mechanisms, safeguarding and gender. Plan has also provided training on the CHS to some partners but does not formally assess its partners' systems and capacity to apply the CHS. Although the roles and responsibilities of partners are clear in formal partnership agreements, these do not specify commitments to key areas of the CHS such as community participation, feedback or complaints mechanisms. Similarly, Plan lacks systems to monitor the performance of its partners against the CHS. While Plan is committed to building better partnerships, it lacks attention to partners' application of all areas of the CHS. This can limit the delivery of Plan's commitment to the CHS to communities. |
| 4.3 Performance on PSEA | Since the Initial Audit in 2018, Plan updated its Global Policy on Safeguarding Children and Young People, its Global Code of Conduct and a Code of Conduct for non-staff. It also updated its Emergency Response Operations Manual, with a chapter on PSEA and Safeguarding, which provide clear and detailed reference to PSEA and complaints handling policies and processes. Plan has also updated its Safeguarding Manual and standards which include indicators relating to complaints mechanisms being appropriate for receiving reports of harm and abuse experienced by girls, boys, children and young people in all their diversity. |

A tool was also developed on how to communicate with children on PSEA, so they are aware of expected behavior of staff and their rights. Plan has also engaged a Global Safeguarding Technical Specialist and undertakes a sample of internal 'Child Safeguarding and PSEA' audits at the Country Office level each year.

Management Standards and Country Office Management Standards reference the need to ensure safeguarding with partners including the requirement to sign the Safeguarding Policy and adhere to the Code of Conduct. Plan communicates its commitment to PSEA to its partners and partner agreements make clear that adherence to Plan's code of conduct, child protection and safeguarding policies is non-negotiable.

Safeguarding training has been provided to staff and partners and there is broad awareness of Plan's internal reporting mechanisms. Safe Call is a global platform for staff in all locations to raise concerns. There is a central email address for safeguarding concerns, and it is clear on Plan's website how to raise safeguarding and financial concerns. Staff feel confident that Plan will respond appropriately to any serious complaint.

While the investment at the global level has been extensive, the application of PSEA by Country Offices and partners is an area for further attention. Interviews with staff indicate that new tools and guidance for PSEA are implemented inconsistently at the operational level due to varying capacities in Country Offices. In particular, complaints handling processes are not yet consistently contextualized to address sexual exploitation and abuse in all humanitarian responses.

Although Plan provides training to partners on child protection, safeguarding, and PSEA, this is not done consistently and does not form a mandatory part of partner assessments or partner capacity development plans. Similarly, Plan does not ensure that partners inform communities of the expected behaviours of staff or ensure that complaints mechanisms are developed in consultation with women and girls and persons with disabilities. This may limit Plan's ability to prevent and respond to SEA.

4.4 Performance on localisation	Plan's stated intention is to support and strengthen local actors in humanitarian responses and it has global guidance and position papers to this effect. However, Plan's approach to localisation is still developing. Plan often collaborates with local partners to design and implement humanitarian responses. It engages partners through all stages of the programme and is receptive to partner feedback. Partners report that Plan provides guidance and training in a range of policy and technical areas relevant to their work. Most partners are highly satisfied with their partnership with Plan. Plan's commitment to localisation is also expressed through its efforts to employ local staff wherever possible rather than expatriates. At a community level, Plan also ensures that its programmes build local capacity including for women and girds to take up leadership roles, and support for local community structures.
4.5 Performance on gender and diversity	Plan's performance on gender and diversity is good. Its commitment to gender equality is clearly evident through its Global Strategy 2030 which sets out its focus on promoting gender equality and advancing the rights of girls. The nature of its programmes also reflects this commitment, with a particular focus on protection in humanitarian contexts and developing leadership skills and capacities for women and girls. Plan also has a strong commitment to safeguarding and preventing sexual exploitation and abuse demonstrated through a strong policy framework, high levels of staff awareness, training for staff, dedicated safeguarding resources, and consistent risk identification in needs assessments and programme designs. However, the design of community complaints mechanisms is not consistently undertaken with affected communities including women and girls at risk, and people with disabilities. In addition, community complaints mechanisms are not consistently designed to address highly sensitive complaints such as those relating to sexual exploitation and abuse.

While Plan has a demonstrated commitment to addressing the needs of marginalized or disadvantaged people, its systems and practices lack systematic attention to the needs, vulnerabilities and capacities of persons with disabilities. Programmes do not consistently ensure participation of people with disabilities in activities.

4.6 Organisational performance in the application of the CHS

Commitment	Strong points and areas for improvement	Feedback from communities	Average score
Commitment 1: Humanitarian assistance is appropriate and relevant	Plan often works with specialist partners to deepen its understanding of needs and vulnerabilities. Together with partners, Plan develops strategies and programmes based on sound contextual analysis and informed by data and input from communities, field staff, local authorities, and interagency coordination. Humanitarian responses are designed to mitigate risks, respond to the context, and promote resilience of the local community. Plan's responses reflect a targeted focus on children and girls at risk of vulnerability, but attention to the analysis of the needs and participation of persons with disability continues to be limited. Plan demonstrates its relevance in adapting programs in response to context and changing needs – especially in response to COVID-19. However, there are examples from several humanitarian contexts where Plan does not adapt quickly enough to changing needs and contexts. In some contexts, Plan is reluctant to make changes to donor funded programs and as such, programs do not always adequately meet the needs of the affected population. It was not possible to verify the perspectives of affected people through this audit due to the COVID-19 restrictions.	The auditors were unable to conduct the site visit and gather feedback from communities due to COVID-19 restrictions.	2.3
Commitment 2: Humanitarian response is effective and timely	At the global level, Plan has invested in a range of upskilling initiatives to improve the technical capacity of the organisation and many of these initiatives are still in process. At the Country Office level, capacity to meet program commitments is sometimes constrained by key positions being vacant for extended periods of time, staff not trained in emergency response management at the time of a humanitarian response, and heavy workloads. However, staff are aware of and frequently access global technical resources. Regional office support, global hub support and surge support all make valuable contributions to supporting humanitarian responses. Plan continues to demonstrate high levels of coordination with cluster and coordination bodies, which ensures that unmet needs are referred to appropriate organisations. Although Plan has continued to improve emergency response procedures at the global level, timeliness continues to be a weakness in humanitarian responses - the main causes being slow procurement, administrative and financial processes.	The auditors were unable to conduct the site visit and gather feedback from communities due to COVID-19 restrictions.	2.1

	It was not possible to verify the perspectives of affected people through this audit due to the COVID-19 restrictions.		
Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects	Plan has a comprehensive set of policies, strategies and guidance to prevent programmes having negative effects and to safeguard personal information. In response to COVID-19, Plan comprehensive guidance to assist Country Offices assess risks and develop COVID related Emergency Response Plans. Plan ensures that its programmes build local capacity including for women and girds to take up leadership roles, and support for local community structures. It often collaborates with local partners and provides support in the form of funding and technical capacity building. Wherever possible, Plan employs national and local staff, rather than expatriates. Plan is increasingly involved in cash programming in humanitarian response's and provides guidance and technical support to ensure impacts on the local economy and market systems are taken into account. Plan has also developed guidance materials on resilience but has lacked resources to fully roll-these out to field level. While Plan often makes changes to programmes in response to monitoring findings, feedback and complaints, it lacks rigour in its monitoring systems to documenting, analysing and responding to emerging risks and negative effects in a consistent manner. It was not possible to verify the perspectives of affected people through this audit due to the COVID-19 restrictions.	The auditors were unable to conduct the site visit and gather feedback from communities due to COVID-19 restrictions.	2.6
Commitment 4: Humanitarian response is based on communication, participation and feedback	Overall Plan takes communication, participation and feedback seriously in its programming and policies and guidance exist at the global level. The knowledge and use of these policies and guidance is reaching Plan's Country Offices gradually and therefore the application is different between countries. In general Plan does share relevant information with communities about their rights and entitlements and communities do participate in decision that affect them. However, steps to ensure effective communication, participation and feedback are not consistently and systematically being followed in every country, and not all communities have access to the same level of information or understand the purpose of feedback mechanisms. Plan does not always systematically analyse and respond to feedback it receives. It was not possible to collect the perspectives of affected people through this audit due to the COVID-19 restrictions.	The auditors were unable to conduct the site visit and gather feedback from communities due to COVID-19 restrictions.	2
Commitment 5: Complaints are welcomed and addressed	Plan has clear policies around child protection, safeguarding and PSEA and is committed to accepting complaints from its stakeholders. Communities usually have access to complaints handling processes and Plan has made improvements to policies and procedures and created new positions in relation to accountability to affected populations.	The auditors were unable to conduct the site visit and gather feedback from communities due to COVID-19 restrictions.	1.9

	While Plan does often consult communities on the design of appropriate complaints handling mechanisms, this is not always the case, and even in cases where this has happened use of the complaints mechanism is low indicating that it may not be the most effective mechanism. Complaint handling processes are not yet consistently contextualised to cover sexual exploitation and abuse and Plan does not systematically ensure that communities are made aware of Plan's commitment to the prevention of sexual exploitation and abuse and the expected behaviour of Plan staff. As with CHS 4, much progress has been made and policies and guidance developed at the global level however policies and guidance are not always applied consistently by Plan's Country Offices and partners. It was not possible to verify the perspectives of affected people through this audit due to the COVID-19 restrictions.		
Commitment 6: Humanitarian response is coordinated and complementary	Plan's commitment to coordination and collaboration is clear in its Global Strategy, Emergency Response Manual, Building Better Partnerships guidance and 2021 Global Priorities. In practice, Plan has regular communication with partners, shares information and supports partners to participate in appropriate coordination bodies. Plan's stated intention is to support and strengthen local actors in humanitarian response and it has produced global guidance and position papers to this effect. However, Plan's approach to partnership is still developing. The Building Better Partnerships guidance is designed with long term development projects in mind and is felt by some staff not to be well suited to the establishment of new partnerships in rapid onset emergencies settings. Partner feedback was positive overall however Plan could improve its strategic approach to partnership and further improve partnership management in humanitarian contexts Plan works well with the UN and cluster system and is frequently the lead agency for Education or Child Protection in Emergencies clusters, and often uses joint assessments which minimise demands on communities and avoid duplication of activities. It was not possible to verify the perspectives of affected people through this audit due to the COVID-19 restrictions.	The auditors were unable to conduct the site visit and gather feedback from communities due to COVID-19 restrictions.	2.8
Commitment 7: Humanitarian actors continuously learn and improve	Plan has invested in a range of initiatives to improve its monitoring, evaluation and learning practice. This includes a new MERL Standard, Policy and Process; a new global M&E system; new guidance for RTRs; DRM Network meetings and use of 'Workplace' as a communication and sharing platform. However, the roll-out of new MERL standards to the Country Office level has been interrupted by COVID-19 and these are not yet fully integrated into emergency response guidelines and practice. The current Emergency Response Manual provides no guidance on evaluation and learning.	The auditors were unable to conduct the site visit and gather feedback from communities due to COVID-19 restrictions.	1.8

	Plan has a range of internal mechanisms that provide a platform for sharing within the organisation, but lacks guidance and systems to ensure that findings from programme monitoring and evaluations, feedback and complaint mechanisms are systematically recorded, analysed, and used for learning beyond the programme and Country Office level. While Plan has made significant investments in new policy, standards, learning opportunities, technical resources and platforms, access to these resources continues to be dependent on individual interest and willingness as opposed to a systematic approach. It was not possible to verify the perspectives of affected people through this audit due to the COVID-19 restrictions.		
Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably	Plan demonstrates a strong commitment to developing supporting systems, skills, knowledge, to deliver quality programmes. In response to evidence of inconsistency across the organisation in terms of staff capacity and capability, it has mapped capabilities and gaps, and this has informed its resourcing and global capacity development priorities. Plan has clear policies on child protection, safeguarding, whistle blowing, code of conduct, sexual harassment, anti-fraud. Staff must sign appropriate policies and undergo mandatory training as part of their induction with regular refresher trainings on child protection and safeguarding. Since 2018, progress has been made in the area of staff wellbeing. This includes guidelines for staff wellbeing, staff wellbeing champions and training of mental health first aiders. Plan's new travel health provider, International SOS, provides emotional wellbeing support. Plan has developed a new Manual and Standards on Safeguarding which makes extensive reference to partnership approaches and requirements on ensuring partners adhere to them. Management standards require partners to sign Plan's Safeguarding Policy and adhere to the Code of Conduct. This is reflected in contractual agreements. It was not possible to verify the perspectives of affected people through this audit due to the COVID-19 restrictions.	The auditors were unable to conduct the site visit and gather feedback from communities due to COVID-19 restrictions.	2.4
Commitment 9: Resources are managed and used responsibly for their intended purpose	Plan has strong risk and financial management systems and processes which allow it to effectively manage resources and to deliver good quality and cost-effective DRM programmes. Plan's global procurement and supply processes and policies have strengthened since the initial audit. However, there are instances where following Plan's finance and procurement systems and processes in humanitarian responses has led to delays in delivery of supplies. Plan's finance system can be slow and inappropriate for rapid start up projects when setting up new budget codes and can lead	The auditors were unable to conduct the site visit and gather feedback from communities due to COVID-19 restrictions.	2

to manual readjustments being required, increasing risk of inaccurate financial reporting. A new finance system in development will improve many aspects of finance and procurement processes, leading to faster procurement and more accurate financial accounting and donor reporting.

Plan does not have a specific focus on ensuring the environmentally responsible use of resources or on its environmental impact beyond efforts to reduce its carbon footprint through the use of air travel.

It was not possible to verify the perspectives of affected people through this audit due to the COVID-19 restrictions.

5. Summary of weaknesses

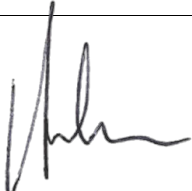| Weaknesses	Type	Recommended resolution date
2020-2.2: Plan's procurement, administrative and financial processes do not ensure timely humanitarian responses.	Minor	2022/07/27
2020-4.1: Plan does not consistently share its Code of Conduct, communicate expected staff behaviour or routinely share budget information with communities.	Minor	2022/07/27
2020-4.5: Plan does not have clear policy or guidance on information sharing, particularly with partners and communities.	Minor	2022/07/27
2020-5.1: Plan does not ensure that communities are consistently consulted on the design, implementation and monitoring of complaint handling systems.	Minor	2022/07/27
2020-5.2: Information on the scope and how to access Plan's complaints mechanism is not communicated to all stakeholders, especially communities.	Minor	2022/07/27
2020-5.4: Complaint handling processes for communities are not consistently contextualised to cover sexual exploitation and abuse in all responses.	Minor	2022/07/27
2020-5.6: Plan does not systematically ensure that communities are made aware of Plan's commitment to the prevention of sexual exploitation and abuse and the expected behaviour of Plan staff.	Minor	2022/07/27
2020-7.1: Plan does not ensure that programmes are designed based on prior lessons and experience.	Minor	2022/07/27
2020-8.4: Plan does not ensure that it has the capacity and capability at Country Office level to meet its programme objectives.	Minor	2022/07/27
2020-9.4: Plan does not systematically consider the impact on local resources and there is no specific attention to the environment in Plan's procurement manual.	Minor	2022/07/27

6. Sampling recommendation for next audit

Sampling rate	Sampling as per the scope of Plan's programme portfolio at the time of the next audit.

Specific recommendation for selection of sites	Sites selected for the next audit shall cover both direct implementation by Plan and implementation led by a partner.

7. Lead auditor recommendation

In our opinion, Plan International shows a high level of commitment to the Core Humanitarian Standard on Quality and Accountability and its inclusion in the Independent Verification scheme is justified.	
Signature of lead auditor: *Blucas* Belinda Lucas, Lead Auditor	**Date and place:** 2020/07/27 Australia

8. HQAI decision

Registration in the Independent Verification scheme:	
☒ Maintained	☐ Suspended
☐ Reinstated	☐ Withdrawn

Next audit: Re-verification audit to be completed before 2022/04/03

Signature of HQAI Executive Director: Pierre Hauselmann	**Date and place:** 18th August 2020 Geneva

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 Plan International representative: Anne-Birgitte Albrectsen, CEO	**Date and place:** 15.09.2020 Chobham, UK

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