

SOS Children's Villages International (CVI)

Maintenance Audit 2 – Report – 2025/08/04

1. General information and audit activities

Role / name of auditor(s)	Joanne O'Flanagan	
Audit cycle	First cycle	
Opening Meeting	Date / number of participants	Any substantive issues arising
	2 nd July 2025 / 10	None
Closing Meeting	10 th July 2025 / 6	None
Interviews	Position / level of interviewees	Number
	Head Office – Leadership / Senior Management	5 (4 from SOS CVI and 1 from SOS CV NL)
	Head Office – Programme Management / Advisors	5 (3 from SOS CVI and 2 from SOS CV NL)

2. Actions and progress of organisation

2.1 Significant change or improvement since the previous audit

Since the Maintenance Audit 1 (MA1), SOS CVI has continued to undergo a period of organisational transition which is bringing changes to the governance of the federation, the General Secretariat (GSC) structure and associated operational model. The process has been based on widespread consultation across the membership of the federation. The transition involves reform at three levels: governance, secretariat and programmatic. At the time of this Maintenance Audit 2 (MA2), the governance reform aspect of the transition process has been completed and approved by the General Assembly (GA) in June 2025. A newly renamed governance body, the International Board (IB), has been established and members elected at the GA; this body will replace the International Senate. The IB consists of a minimum of 9 and a maximum of 13 members. One seat shall be reserved for, and the International Board member to be nominated by, the Austrian SOS Children's Villages association, SOS-Kinderdorf Österreich, being the first SOS Children's Villages association founded. The IB is a supervisory board taking decisions based on recommendations and is supported by three sub-committees: leadership and selection; programme audit; audit and finance. Three representative committees have also been convened with responsibility for the GA, membership and compliance; members of these committees were also elected at the GA.

With regard to secretariat and programmatic reform the federation has foreseen to replace the current Global Secretariat with two separate units: 1) the Federation Secretariat, responsible for foundational services, infrastructure and trust building, and 2) the International Development Support (IDS) unit, responsible for driving programme impact and innovation with a focus on measurable outcomes and efficient resource use. The finalisation of these organisational structures is underway, with completion anticipated by the end of 2025. The overall ambition of the transition process is to maximise the impact of SOS Children's Villages by supporting Member Associations (MAs) as effectively as possible; it is anticipated that reforms will create a leaner, more adaptive and responsive organisation. Underpinning this ambition is a commitment to creating a more inclusive, transparent and accountable member-driven federation.

Since the MA1, SOS CVI has approved two new federation regulations: Anti-Corruption Regulation and Results-Based Project Management (RBPM) Regulation. As per the federation's policy framework, the regulations are binding rules for members (alongside foundations and policies) and set out details on how to fulfil the minimum requirements and obligations defined in foundations and policies. The RBPM Regulation covers all SOS CV programming including humanitarian action. The federation also approved a 'refresh' of the existing Strategy 2030 at the GA. The refreshed strategy identifies three key pillars: connection and care; catalyst for change; and commitment to a culture of safeguarding.

SOS CVI continues to demonstrate commitment to close the gaps identified in the Initial Audit (IA) and to addressing the open Minor CARs, although progress in relation to Minor CARs on 3.8, 9.4 and 9.6 has been delayed as a result of the transition process. The Management Response to non-conformities raised at the IA is owned, and progress monitored, by the Humanitarian Action Team (HAT - formerly the Global Emergency Response (GER) team). Planned actions are allocated to team members in collaboration with other teams where relevant, or assigned to designated colleagues outside the team with relevant responsibility. The HAT will be part of the new International Development Support unit. The setup and financing for HAT is currently being agreed on and is expected to be in place from the beginning of 2026. A Humanitarian Steering Group has been established to plan for the new structure and its resourcing. Once this is finalised, the team plans to review both the humanitarian strategy and mandate in line with the outcomes of the transition process and overarching federation strategy. At MA2, SOS CVI continues to scale up its operational and technical capacity to meet the growing need for humanitarian action.

Note on the audit approach:

With a view to achieving greater efficiency and cost effectiveness, the IA for SOS CVI was used, in part, to inform the findings of the IA of SOS CV Netherlands (NL). As with the MA1, this MA2 has been conducted with the same aim and a joint audit process was conducted, involving relevant staff and document evidence from both SOS CVI and SOS CV NL. As a member of the SOS CV Federation, SOS CV NL is primarily bound by the policies, procedures and mechanisms for governance, quality assurance and risk management of the federation. SOS CV NL has a high degree of dependency on the application of policies, procedures and systems by SOS CVI for oversight of all SOS CV humanitarian programmes. The findings of the SOS CV NL IA were broadly in line with those of SOS CVI and the resolution of non-conformities is primarily dependent on initiatives at the GSC level, and the HAT in particular, as articulated in SOS CVI's Management Response. For this reason, the Management Response of SOS CV NL is closely aligned to that of SOS CVI and the findings of this MA2 of SOS CVI are relevant to SOS CV NL and inform the MA2 report of SOS CV NL.

Given this dependence, it is important that the SOS CVI HAT team maintains effective coordination with relevant colleagues from SOS CV NL to ensure they are kept informed of progress. At MA1, it was noted that there were some early delays to initiating regular coordination between the two organisations and ensuring that SOS CV NL was kept updated and informed of progress. At MA2, the auditor is satisfied, based on evidence from documents and interviews that this coordination continues to improve, and regular communication between the two organisations is in place and effective. Senior leadership demonstrates ongoing commitment to and engagement with planned corrective actions and to the application of the requirements of the CHS more broadly.

2.2 Summary on corrective actions

Corrective Action Requests (CAR)	Type and resolution timeframe	Progress made to address the CAR and in response to the findings of the indicator	Evidence (doc no., KII)
2023-2.5: SOS CVI does not have effective systems in place to ensure systematic monitoring of the activities, outputs and outcomes of humanitarian programmes to enable timely adaptation and to respond to poor performance.	Minor / by Renewal Audit 2026	<p>At MA2, the most significant progress to address the Minor CAR, is demonstrated through the adoption of the federation-wide Results-Based Project Management (RBPM) Regulation providing guidance and defining requirements for project monitoring and adaptation across all programming.</p> <p>Further, SOS CVI continues to support MAs to ensure they have systems and tools in place to support systematic monitoring at the programme level. The HAT team continues to collaborate with the PD and RBM teams and has developed an indicator catalogue for humanitarian action. Activities are currently under way to integrate the catalogue into the main SOS CV Programme Database 2 (PDB2) as part of the overall alignment and integration of programme management tools for humanitarian and development programming.</p> <p>Some specific, planned areas of progress against this corrective action request have experienced delay due to the GSC transition initiative; as a result, the main focus</p>	<p>SOS CVI 76-78</p> <p>SOS IO 24-29</p> <p>Interviews with staff</p>

		has been on preparation for the adoption of the RBPM Regulation and the ongoing alignment of associated tools and processes to ensure systematic processes for monitoring are in place across humanitarian programming.	
2023-3.2: SOS CVI does not use the results of any existing community hazard and risk assessments and preparedness plans to guide activities in its humanitarian projects.	Minor / by Renewal Audit 2026	<p>At MA2, SOS CVI has recently launched the Disaster Preparedness (DPREP) project which aims to strengthen the disaster preparedness and response capacities of 32 disaster-prone SOS Member Associations (MAs) over the next three years (2025–2027). Seed funding is in place to facilitate risk-based preparedness actions and the project is being rolled out to 11 MAs in its first year. A Disaster Preparedness online workspace has been established to provide access for MAs to relevant resources, and a range of tools have been developed (checklists, templates, etc.) to support MAs to operationalise disaster preparedness planning.</p> <p>Over the coming period, SOS CVI plans to continue its focus on disaster preparedness and the development of associated MA capacities, including, given the overarching mission of the federation, the development of specific strategies and planning for preparedness that focus on children.</p>	<p>SOS IO 02 SOS IO 31-33 SOS IO 46-52</p> <p>Interviews with staff</p>
2023-3.6: SOS CVI does not have adequate systems and processes in place to identify and act on actual or potential negative effects in a timely and systematic manner.	Minor / by Renewal Audit 2026	<p>At MA2, SOS CVI continues to invest resources into risk management processes in programming to minimise risks of harm across a number of areas including: child safeguarding, corruption, gender and the environment with the development of a range of policies, checklists, guidelines, training, cases studies, etc., including the Anti-Corruption Regulation and associated Guideline, child safeguarding risk assessment guidance, child protection case studies and an Environment Marker. Evidence indicates that MAs implementing humanitarian programming are in the process of developing a range of tools to better manage child safeguarding risks at an operational level such as contextual risk assessments and checklists.</p> <p>Training has also been delivered across a range of implementing MAs in relation to Minimum Standards in Child Protection, Cash and Voucher Assistance (CVA) and gender awareness, all of which take account of potential risks of harm to people and communities.</p>	<p>SOS CVI 80-81 SOS IO 03 SOS IO 06 SOS IO 07-14 SOS IO 32-39</p> <p>Interviews with staff</p>
2023-3.8: SOS CVI does not have a policy or procedure in place across the federation that ensures that SOS CV entities will safeguard personal information of humanitarian programming participants.	Minor / by Renewal Audit 2026	<p>At MA2, SOS CVI has developed a systems assessment concept paper based on a self-assessment of the federation's largest data management systems, in order to support the organisation in streamlining and improving IT systems and software-related processes to support harmonisation of GDPR compliance and IT security responsibilities. This is being led by the General Counsel's Office (GCO) and ICT teams.</p> <p>SOS CVI plans, over time, to develop a Data Protection policy framework for the federation. However, given the complexity of the federation and the range of jurisdictional requirements, this is taking longer than anticipated. As part of the preparation towards a federation-wide regulatory framework, the GCO and ICT teams have developed a Data Protection project plan (draft) with the aim of enhancing and raising awareness of responsible data management. The project also aims</p>	<p>SOS CVI 72-74</p> <p>Interviews with staff</p>

		to ensure that SOS CVI's practices for handling personal data comply with applicable data protection laws and regulations. The project is awaiting endorsement by the Executive Board.	
2023-4.1: SOS CVI does not systematically provide information to communities, including children and young people, about its principles, Code of Conduct and expected behaviours of staff.	Minor / by Renewal Audit 2026	<p>At MA2, SOS CVI continues the development of IEC materials to accompany the revised Code of Conduct CoC (2023). A range of posters has been developed and disseminated to MAs. Training on the CoC continues to be rolled out across the federation and is available in three languages.</p> <p>SOS CVI has also developed an adapted and abbreviated version of the CoC for Third Parties.</p> <p>The Safeguarding Action Plan Progress Report (Mar 2024 – Mar 2025) indicates that, based on MA reporting, 63% of children and young people in SOS Children's Villages' care were reported to have received information or training on the new Child and Youth Safeguarding Policy (2023), including through the use of age-appropriate methods to engage children on child safeguarding messages. This figure does not cover information dissemination or training provision to children and young people who participate in humanitarian projects but who are not in the care of SOS CV MAs.</p> <p>Documents provided at this audit provide limited evidence that SOS CVI has developed IEC materials that are specifically designed to be accessible to children and young people with regard to its principles, the Code of Conduct and expected behaviours of staff.</p>	<p>SOS IO 56-64</p> <p>Interviews with staff</p>
2023-4.4: SOS CVI does not ensure that inclusive mechanisms are systematically in place to enable communities, particularly children and young people, to provide feedback on their level of satisfaction with the quality and effectiveness of the assistance received.	Minor / by Renewal Audit 2026	<p>At MA2, SOS CVI continues to support implementing MAs to adopt country level guidance for feedback and complaints mechanisms (FCM). At MA1, it was noted that the mechanisms did not always take into consideration the specific needs of children and young people, however, since then, SOS CVI has been supported by SOS CV NL with the development of guidance and tools to support the development of child friendly FCMs, including consideration for children with disabilities. The toolkit is available and accessible to MAs via the dedicated Companion for Child Protection in in Humanitarian Action online workspace.</p> <p>The Accountability to Affected Populations Toolkit, including guidance and tools for FCMs (SOPs, logs, guidelines) has been translated into French to make it accessible to more implementing MAs.</p> <p>Interviews indicate that while the development of a federation-level guidance or policy for Feedback and Complaints has not yet been achieved, the organisation continues to plan for the development of policy that will apply to the whole federation and across all programmes. Until the transition process is complete, and the new units are operational, it is not yet established where ownership and overall responsibility for such a policy will rest.</p>	<p>SOS IO 40-45</p> <p>SOS NL 13-15</p> <p>SOS NL 35-36</p> <p>SOS NL 38-39</p> <p>Interviews with staff</p>

2023-5.1: SOS CVI does not consult with communities and people affected by crisis, including children and young people, on the design, implementation and monitoring of complaints-handling processes.	Minor / by Renewal Audit 2026	<p>As noted above, (ref. 4.4), SOS CVI has not yet developed or adopted federation-wide Feedback and Complaints guidelines.</p> <p>At MA2, SOS CVI has been supported by SOS CV NL with the development of tools and guidance for MAs implementing humanitarian programmes to integrate child-friendly methods and approaches to gathering feedback and complaints from children and young people, including involving them in the design, implementation and monitoring of FCMs. Evidence at this audit indicates that MAs that have been engaged by SOS CV NL are working towards improved practices in engaging with communities, including children and young people, on FCMs.</p> <p>SOS CVI has been engaged with these efforts and has integrated some of this guidance into the Companion toolkit.</p>	<p>SOS CV NL 13-15 SOS CV NL 35-39</p> <p>Interviews with staff</p>
2023-5.6: Communities and people affected by crisis, including children and young people, are not fully aware of SOS CVI's CoC and PSEAH commitments and of what behaviours they can expect from staff.	Minor / by Renewal Audit 2026	<p>At MA2, SOS CVI continues to disseminate awareness and training on the updated CoC and on PSHEA and to share information on expected behaviour of staff with projects participants. Some evidence of linguistic and culturally adapted IEC materials on the CoC and PSHEA commitments have been shared in evidence for this audit (see also 4.1 above).</p> <p>A draft Terms of Reference has been developed to adapt SOS CVI's Ombuds Approach for Humanitarian Programmes with a view to adapting the framework to address specific requirements of humanitarian and emergency settings. The Ombuds approach is an independent, confidential and informal mechanism for children, young people, and adults to raise concerns about child protection and well-being within SOS CV programmes.</p> <p>SOS CVI launched a Community of Practice (2024) on incident management to support and connect relevant staff across the federation. The initiative aims to strengthen the federation's collective capacity to manage workplace misconduct, safeguarding and corruption concerns effectively.</p>	<p>SOS CVI 84 SOS IO 53-57</p> <p>Interviews with staff</p>
2023-7.3: SOS CVI does not have effective systems or procedures in place to share learning internally and with communities and people affected by crisis.	Minor / by Renewal Audit 2026	<p>At MA2, evidence indicates ongoing efforts by the HAT to ensure that MAs implementing humanitarian programmes take action at project end to reflect on and share learnings internally; there is limited evidence provided to indicate effective progress on sharing of learning with communities affected by crisis.</p> <p>Sharing learning internally is demonstrated in evaluations and project reflections/reviews as well as through peer-to-peer exchanges and other events, including, specifically, through training and reflection in relation to Child Protection in Humanitarian Action, led by SOS CV NL and attended by SOS CVI, SOS CV NL, PSA and MA staff in 2024 and 2025.</p>	<p>SOS IO 15-23 SOS NL 12</p> <p>Interviews with staff</p>
2023-7.4: SOS CVI does not have clear evaluation or learning policies in place that	Minor / by Renewal Audit 2026	At MA2, SOS CVI has adopted a Results-Based Project Management (RBPM) Regulation. This binding regulation contains provisions for the collection and use of project learnings for improved humanitarian practice. The regulation requires the allocation of a share of the project budget for staff and activities related to	<p>SOS IO 24-29 SOS IO 70-71</p>

set out requirements to ensure the organisation systematically learns from experiences and improves practices in humanitarian programming.		<p>monitoring, evaluation, accountability and learning (MEAL), including sufficient and dedicated funds for required audits and at least one project evaluation, which can be mid-term or end of project. The regulation indicates that projects with a total budget of more than 700 000 EUR should do an externally led evaluation and that the allocation for staff and activities related to MEAL should be 5-10% of the total project budget.</p> <p>SOS CVI HAT plans to collaborate with a new unit within the IDS called 'Ideas to Scale' to foster innovation in the humanitarian sector. A call for innovative ideas in Humanitarian Action has been disseminated by HAT to MAs, seeking practical and context-driven innovations that respond to the increasing complexity of humanitarian crises, particularly those affecting children and young people.</p>	Interviews with staff
2023-9.4: When using local and natural resources, SOS CVI does not consider their impact on the environment.	Minor / by Renewal Audit 2026	<p>At MA1, it was noted that work was underway by HAT to develop and/or adapt tools and templates to support more environmentally sustainable approaches in humanitarian programming, including the development of an environmental marker. At MA2, HAT is currently promoting the Environment Marker, developed by UNEP and adapted by OCHA, to MAs for operational use, with plans to adapt it in future to be more appropriate for SOS CV humanitarian programming.</p> <p>Other actions to support more environmentally sustainable approaches in humanitarian programming have been limited due to resource constraints and the transition process. However, efforts are being made to maintain some focus on environmental considerations, for example, the call for innovative ideas (see 7.4 above) has five thematic areas including climate-smart humanitarian action.</p>	<p>SOS CVI 79-81 SOS IO 70-71</p> <p>Interviews with staff</p>
2023-9.6: SOS CVI does not have policies in place that ensure resources are used in an environmentally responsible way.	Minor / by Renewal Audit 2026	<p>At MA1, it was noted that SOS CVI had become a signatory of the Climate and the Environment Charter for Humanitarian Organisations in 2023, bringing a stronger institutional focus on climate change adaptation and disaster risk reduction. At MA2, no significant progress is noted primarily due to the GSC transition initiative. However, it is noted that HAT is currently promoting the Environment Marker, developed by UNEP and adapted by OCHA, to MAs for operational use, with plans to adapt it in future to be more appropriate for SOS CV humanitarian programming.</p> <p>HAT continues to work towards supporting the federation to develop and adopt a wider framework setting out its approach to climate change and the environment with a particular focus on the Climate Crisis and Child Protection.</p>	<p>SOS CVI 79-83</p> <p>Interviews with staff</p>

3. Summary of non-conformities

Corrective Action Requests (CAR)	Type	Status	Resolution timeframe
2023-2.5: SOS CVI does not have effective systems in place to ensure systematic monitoring of the activities, outputs and outcomes	Minor	Open	by 2026 (RA)

of humanitarian programmes to enable timely adaptation and to respond to poor performance.			
2023-3.2: SOS CVI does not use the results of any existing community hazard and risk assessments and preparedness plans to guide activities in its humanitarian projects.	Minor	Open	by 2026 (RA)
2023-3.6: SOS CVI does not have adequate systems and processes in place to identify and act on actual or potential negative effects in a timely and systematic manner.	Minor	Open	by 2026 (RA)
2023-3.8: SOS CVI does not have a policy or procedure in place across the federation that ensures that SOS CV entities will safeguard personal information of humanitarian programming participants.	Minor	Open	by 2026 (RA)
2023-4.1: SOS CVI does not systematically provide information to communities, including children and young people, about its principles, Code of Conduct and expected behaviours of staff.	Minor	Open	by 2026 (RA)
2023-4.4: SOS CVI does not ensure that inclusive mechanisms are systematically in place to enable communities, particularly children and young people, to provide feedback on their level of satisfaction with the quality and effectiveness of the assistance received.	Minor	Open	by 2026 (RA)
2023-5.1: SOS CVI does not consult with communities and people affected by crisis, including children and young people, on the design, implementation and monitoring of complaints-handling processes.	Minor	Open	by 2026 (RA)
2023-5.6: Communities and people affected by crisis, including children and young people, are not fully aware of SOS CVI's CoC and PSEAH commitments and of what behaviours they can expect from staff.	Minor	Open	by 2026 (RA)
2023-7.3: SOS CVI does not have effective systems or procedures in place to share learning internally and with communities and people affected by crisis.	Minor	Open	by 2026 (RA)
2023-7.4: SOS CVI does not have clear evaluation or learning policies in place that set out requirements to ensure the organisation systematically learns from experiences and improves practices in humanitarian programming.	Minor	Open	by 2026 (RA)
2023-9.4: When using local and natural resources, SOS CVI does not consider their impact on the environment.	Minor	Open	by 2026 (RA)
2023-9.6: SOS CVI does not have policies in place that ensure resources are used in an environmentally responsible way.	Minor	Open	by 2026 (RA)
Total Number of open CARs	12		

4. Claims Review

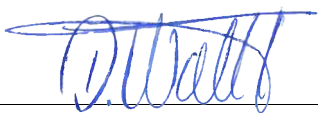
Claims Review conducted <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Follow-up required <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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5. Lead auditor recommendation


<p>In my opinion, SOS CVI has demonstrated that it is taking necessary steps to address the CARs identified in the previous audit(s) and continues to conform with the requirements of the Core Humanitarian Standard on Quality and Accountability.</p> <p>I recommend maintenance of certification.</p>

Name and signature of lead auditor:  Joanne O'Flanagan	Date and place: 18 th July 2025, Belfast
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6. HQAI decision

<input checked="" type="checkbox"/> Certificate maintained <input type="checkbox"/> Certificate suspended	<input type="checkbox"/> Certificate reinstated <input type="checkbox"/> Certificate withdrawn
Surveillance audit before: 2026/06/27	
Name and signature of HQAI Executive Director: Désirée Walter 	Date and place: Geneva, 04 August 2025

7. 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:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Acknowledgement and Acceptance of Findings: I acknowledge and understand the findings of the audit I accept the findings of the audit	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Name and signature of the organisation's representative:  B. Piot Benoit Piot	Date and place: Vienna, 04-09-2025

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>Score 0: 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"> Independent verification: major weakness. Certification: major non-conformity, leading to a major corrective action request (CAR) – No certificate can be issued or immediate suspension of certificate.
1	Your organisation is making efforts towards applying this requirement, but these are not systematic.	<p>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:</p> <ul style="list-style-type: none"> 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.	<p>Score 2: 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"> 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.	<p>Score 3: indicates full conformity with the requirement. This leads to:</p> <ul style="list-style-type: none"> 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.	<p>Score 4: indicates an exemplary performance in the application of the requirement.</p>

* Scoring Scale from the CHSA Verification Scheme 2020