

SOS Children's Villages The Netherlands (SOS CV NL)

Renewal Audit - Summary Report - 2026-08-24

1. General information

1.1 Organisation

Type	Mandates	Verified
☒ International ☐ National ☐ Membership/Network ☐ Direct Assistance ☐ Federated ☐ With partners	☒ Humanitarian ☐ Development ☐ Advocacy	☒ Humanitarian ☐ Development ☐ Advocacy
Legal registration	<i>Stichting</i> (foundation) RSIN: 002839684	
Head Office location	Amsterdam, The Netherlands	
Total number of organisation staff		50

1.2 Audit team

Lead auditor	Phillip Miller
Second auditor	Julle Bergenholtz-Foglander
Third auditor	-
Observer	-
Expert	-
Witness / other participants	-

1.3 Scope of the audit

CHS:2024 Verification Scheme	Certification
Audit Cycle	Second cycle
Type of audit	Renewal Audit
Scope of audit	All humanitarian work of SOS CV NL.
Focus of the audit	The audit focused on assessing a range of programming across the humanitarian work of SOS CV NL. Sampling included one accessible location in Ethiopia for onsite activities. In addition, the relevant results of a recent CHS audit of Tesfa Berhan (a partner of SOS CV Ethiopia and funded by SOS CV NL) were considered in lieu of re-undertaking audit activities in the same project.

1.4 Sampling*

Sampling unit	Country Programme
Total number of sampling units	5
Sample size	3
Total number of onsite visits	1
Total number of sampling units for remote assessment	2
Sampling Unit Selection	
Random Sampling – onsite/remote	Purposive Sampling – onsite/remote
SOS CV Sudan - remote	SOS CV Colombia - remote

SOS CV Ethiopia - onsite	
SOS CV Gaza - not selected	
SOS Somalia - not selected	
Any other sampling considerations: Gaza was not selected as this was a short-term intervention which was finishing. Somalia (Somaliland) was not selected as this programme was visited in Initial Audit.	
Sampling risks identified: Nil	

**It is important to note that the audit findings are based on a sample of an organisation's activities, programmes, and documentation, as well as direct observation. Findings are analysed to determine an organisation's systematic approach and application of all aspects of the CHS across different contexts and ways of working.*

2. Activities undertaken by the audit team

2.1 Opening Meeting

Date	2026-05-19	Number of participants	8 (3 male, 5 female)
Location	Remote	Any substantive issues arising	Nil

2.2 Locations Assessed

Locations	Dates	Onsite or remote
SOS CV Netherlands Office, The Netherlands	2026/05/26-2026/06/04	Remote
SOS CV Sudan country office	2026/06/02-2026/06/03	Remote
SOS CV Ethiopia country office	2026/06/02-2026/06/05	Onsite
SOS CV Colombia country office	2026/06/10-2026/06/12	Remote

2.3 Interviews

Level / Position of interviewees	Number of interviewees		Onsite or remote
	Female	Male	
SOS CV Netherlands office			
Management	5	1	Remote
Staff	2	3	Remote
Partners (SOS CV Ethiopia)			
Management	0	5	Onsite
Staff	3	8	Onsite
Partners (SOS CV Colombia and SOS CV Sudan)			
Management	3	1	Remote
Staff	3	0	Remote
Stakeholders (in Ethiopia)	0	5	Onsite

Total number of interviewees	16	23	39
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2.4 Consultations with communities

Type of group and location	Number of interviewees		Onsite or remote
	Female	Male	
East Hararghe Zone / Midega Tola Woreda Male Adult Group	0	12	Onsite
East Hararghe Zone / Midega Tola Woreda Women Adult Group	11	0	Onsite
East Hararghe Zone / Midega Tola Woreda Male Youth Group	0	12	Onsite
East Hararghe Zone / Midega Tola Woreda Female Children Group	14	0	Onsite
East Hararghe Zone / Midega Tola Woreda Male Children Group	0	11	Onsite
Total number of participants	25	35	60

2.5 Closing Meeting

Date	2026/06/18	Number of participants	4 (1 male, 3 female)
Location	Remote	Any substantive issues arising	Nil

3. Background information on the organisation

3.1 General information

SOS Children's Villages The Netherlands (SOS CV NL) (or *SOS Kinderdorpen* in Dutch) is a non-governmental and non-profit independent Member Association (MA) of the SOS Children's Villages Federation (SOS CVI), with headquarters in Amsterdam. SOS CV NL was established in 1965. The organisation implements development and humanitarian programmes with a focus on children and young people in need and the protection of their interests and rights. SOS CV NL, as a member of SOS CVI, is part of the world's largest non-governmental organisation focused on supporting children without parental care, and families at risk with 110 members, and operating in 136 countries and territories worldwide. It is presently not delivering programmes in The Netherlands but plays a significant role in raising funds, mainly for programmes implemented by other SOS CV MAs, in Africa, Middle East, Central America and Europe.

SOS CV NL supports programming in 12 countries, with the vast majority of its programming in Africa and Middle East. SOS CV NL's main work is concerned with the provision of loving and supportive alternative care when children can no longer live with their families, in coordination with communities and authorities. The organisation works with children, families, communities and states to prevent family breakdown and ensure that the rights of children are achieved. SOS CV NL advocates for children's rights by encouraging them to actively take part in the decision-making processes that affect their lives and to speak up for themselves. In its humanitarian work, SOS CV NL recognises the particular vulnerability of children in the context of crises and acts to protect and care for children primarily through support to parents and caregivers. As at the commencement of the audit, SOS CV NL supports humanitarian programming in five countries/territories, that is, Ethiopia, Sudan, Colombia, Palestine and Somalia (Somaliland).

SOS CV NL has a Strategy 2025-2028 which reinforces its focus on strengthening the organisation's impact for children and young people who have lost, or are at risk of losing, parental care. The five strategic priorities for SOS CV NL over this period are:

- Diversification in fundraising and attaining a stronger financial position
- Collaboration with and capacity building of local partners
- Optimising internal operations
- Employee ownership and engagement
- Innovation and sustainability

In 2025, the total expenditure of SOS CV NL was EUR30.9 million which was below the projected budget and less than its expenditure in 2024.

3.2 Governance and management structure

As described in the SOS CV NL Statutes, SOS CV NL also has its own governance structure independent from that of the SOS CVI. The Supervisory Board is comprised of six to seven members, including the Chairperson. Members give their time voluntarily and are purposefully selected to ensure they have skills to supplement other members. The Supervisory Board reviews the work of the Executive Team, manages and supports the Managing Director and provides oversight of key areas such as risk, human resources and fundraising. Board members can serve a maximum of two terms of four years and reappointment is subject to satisfactory performance. The Supervisory Board meets five times per year (four regular meetings and one strategy meeting). There are three committees comprised of board members and subject matter experts from SOS CV NL which report to the Supervisory Board:

- Audit and risk
- Programme
- Funding

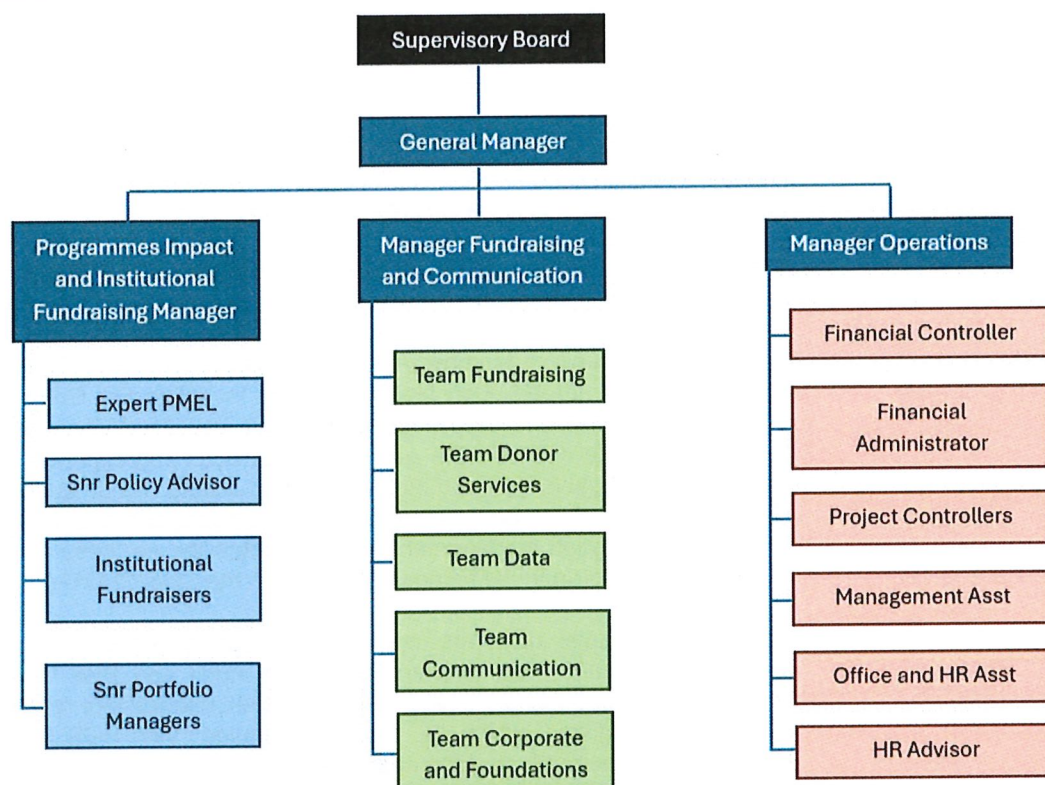
Board members have KPIs and formally review their performance bi-annually with inputs from SOS CV NL management. Currently SOS CV NL is not represented on the Board of SOS CVI but the board Chair liaises frequently with their counterparts in other SOS Member Associations.

The Management Team consists of the three senior department managers (for Programmes, Impact and Institutional Fundraising, Fundraising and Communications, and Operations) and the Managing Director. The separation of supervision and management is formally laid down in the Articles of Association and elaborated in the governance regulations. The Management Team is responsible for day-to-day management and has ultimate responsibility for the implementation of the organisation's policy implementation plan and activities. The Management Team has documented regular and frequent meetings to discuss reports, operational challenges and strategic issues for SOS CV NL. The content of these discussions and other strategic matters is communicated to the SOS CV NL staff in regular staff meetings to promote transparency.

At the time of the audit, SOS CV NL was in the final stages of recruiting a new Managing Director, who was appointed in June 2026. In 2025, SOS CV NL dealt with considerable challenges relating to reputational damage through association with SOS CVI. According to its Annual Report for 2025, in response, 'SOS NL has actively engaged in dialogue with key donors and partners, while also encouraging the international organisation to prioritise transparency and accountability.' The Board of SOS CV NL is aware of the challenges facing the SOS CV International and is actively engaged with the process of transformation that the SOS Federation has embarked on.

As required by Dutch law, SOS CV NL has a Works Council which consists of staff to represent the interests of the workforce to management. Their role is mostly to provide advice or approve changes in the organisation, depending on the significance of the change being proposed.

Below is a representation of the organisational chart of SOS CV NL.



3.3 Work with partner organisations

SOS CV NL, as an SOS Promoting and Supporting Association (PSA) which is a classification of Member Associations of SOS Children's Villages International, implements its humanitarian work through other SOS CV Member Associations (MAs). Some of its programming is implemented directly by the partner MA and some is implemented through partnerships between the MA and local partners (that are not members of SOS CV). The Institutional Funding Practical Guide (PRAG) contains a Partner Policy sample document which MAs may adopt as country-level policy. The PRAG Toolkit also provides guidance on how internal partnerships within the federation should be developed, documented and governed. Relationships between PSAs and MAs are considered internal partnerships and these are governed by Partnership Agreements and MoUs. SOS CV NL undertakes due diligence and assessments to different degrees prior to entering into a partnership.

Based on its goal of building local capacity in its current Strategic Plan and its 'Shifting the Power' paper, SOS CV NL is strongly committed to creating and supporting partnerships based on equity, capitalising on local knowledge and building upon partners ways of working. As the partnership with an MA matures and trust and mutual understanding develops, the role of SOS CV NL also evolves so that partner MAs take greater leadership in planning and the role of SOS CV NL focuses more on capacity building. SOS CV NL is cognizant of the challenge of balancing compliance with donor requirements and CHS conformity with being a facilitative partner. SOS CV NL regards ongoing dialogue, common values, shared goals and trust building measures as key to realising partner led responses that meet CHS requirements.

SOS CV NL works in consortium with other national and international NGOs to deliver programming both as a lead and consortium member. The audit found that SOS CV NL partners work collaboratively with local authorities and in coordination with other agencies.

4. Overall performance of the organisation

4.1 Internal quality assurance and risk management mechanisms

Since its Initial Audit, there have been no significant changes to the structure of the organisation or its internal control systems. However, the process of transformation that SOS CVI is currently undergoing is shifting the dynamics within the federation and the nature of support and controls that emanate from SOS CVI. This has caused a degree of uncertainty and precipitated a process of adjustment for SOS CV NL.

The quality assurance systems and measures through which SOS CV NL assures quality and manages risks rely upon components that are: common to the SOS CV federation; internal to SOS CV NL; and, at implementing partner level. The Statutes of Children's Villages International commit all Member Associations (including SOS CV NL) to core principles of cooperation and agreed-upon binding policies including the Code of Conduct, Child and Youth Safeguarding, and Misconduct regulations. The Good Management and Accountability Quality Standards describe the quality standards for management and transparency, the integrity of the organisation and the protection of assets. These quality standards apply to all MAs and specifically to board members and members of management who have a leading role in ensuring good management and accountability. As these are binding on SOS MAs, SOS CV NL relies on these being in place within the SOS CV MAs that it partners with.

Organisational level risks are managed through a process of regular review by the Management Team. This is overseen by the Audit and Risk Committee and approved annually by the Supervisory Board. At project level, partners are required to assess risks and maintain risk registers which are reviewed regularly with SOS CV NL. Capacity checks, Partnership Agreements and the approved project documentation (especially the log frame) are the primary instruments through which SOS CV NL documents roles and obligations as well as expectations in relation to project delivery. SOS CV NL verifies how projects are being implemented through monitoring visits by Head Office staff (both programme and finance) when this is feasible. However, due to the security situation, not all projects are visited. SOS CV NL has never visited the humanitarian programming in Sudan and relies upon frequent calls with the SOS CV Sudan programme team and the reports they generate to understand progress and challenges in programme delivery.

SOS CV NL and its humanitarian partners have complaints mechanisms in place, safe whistleblowing processes, staff are required to follow a Code of Conduct and there are processes to promote staff understanding and adherence. However, at implementation level, there are gaps in community awareness of expected behaviours of staff (see below).

4.2 Level of application of the CHS

SOS CV NL demonstrates a strong commitment to the CHS and has made progress to address CARs raised in the Initial Audit (with CHS:2014 as the reference standard). This was evidenced through discussions with staff at all levels of the organisation. In addition, SOS CV NL partners are highly invested in CHS-reflecting conversations, and shared processes, with SOS CV NL. Gaps raised in the Initial Audit relating to processes to protect personal information, building resilience at community level, identifying and responding to risks of unintended negative consequences, gathering feedback from communities, consulting with communities about the design of complaints mechanisms, as well as gathering and sharing learning have been adequately remedied by SOS CV NL. This reflects the ongoing commitment of SOS CV NL to improvement based on application of the CHS. However, weaknesses in relation to environmental risks and informing programme participants of expected behaviours of staff which were raised in the Initial Audit remain.

SOS CV NL tailors how it works with partners based on assessed levels of risk and guided by the principles of 'shifting the power'. Its commitments to equitable partnerships that empower local actors is reflected in its very high scores in the capacity dimension of transparent and complementary partnerships which foster learning, resource sharing and locally led actions. The monitoring systems of SOS CV NL are mostly focused on results, outcomes and impacts which is most relevant to its back donors. However, the CHS is

focused on the processes organisations have in place to achieve the results. Gaps in SOS CV NL's organisational approaches that ensure it consistently informs and verifies the work of its partners are evident in the form of CARs or observations in relation to CHS commitments 1, 4 and 5.

4.3 PSEAH

Overall, SOS CV NL has adequately robust systems to protect the people participating in their programming from sexual exploitation, abuse and harassment (SEAH) and respond to SEAH incidents or allegations. The commitments and processes of SOS CV NL are particularly centred on children and young people which reflects their vulnerability as well as the overall focus of the organisation. Nonetheless, the mechanisms that also protect adults from SEAH are in place, too. SOS CV NL and its partners make clear their policy commitment to zero tolerance of PSEAH and this is reflected in Partner Agreements. Protection mechanisms are well described in project documents and staff have high levels of understanding of their obligations around behaviour and reporting concerns. Mechanisms to ensure staff are aware of the Code of Conduct and measures to follow up on breaches are in place at SOS CV NL and partner level. SOS CV NL has the mechanisms to apply a victim/survivor centred approach as described in its policy documents.

There are, however, gaps in terms of how information about PSEAH is conveyed to community members. Community members could not confirm adequate knowledge of expected behaviours of partner staff and mechanisms to convey information about PSEAH in ways that all community members can understand were not adequate. There is also scope to strengthen the safety afforded to complainants in some communities.

4.4 Organisational performance against each CHS Commitment

Strong points and areas for improvement	Average score*
Commitment 1: People and communities can exercise their rights and participate in actions and decisions that affect them.	2.2
SOS CV NL ensures that people and communities can exercise their rights and participate in actions and decisions that affect them. It has a solid organisational system in place to ensure communities can participate in actions that relate to them, where inclusion of vulnerable groups is at the centre of the response. The organisation has clear procedures in place relating to collecting informed consent from communities, and no information material is used within the organisation without verified consent from communities. SOS CV NL programming further has strong procedures in place when it comes to presenting the organisation, its intended support and the rights of the communities supported. While SOS CV NL staff perceive that information on safeguarding and expected staff behaviour is shared regularly with communities, this is not corroborated by community consultations. There are also limited processes in place that verify if communities have understood the information about expected behaviours from staff. Although SOS CV NL programming does inform orally and through information material in local languages to communities, information pertinent to PSEAH remains limited.	
Feedback from communities: Communities confirm that SOS CV NL programming targets and reaches the most vulnerable people, and that the community is able to meaningfully participate in decisions relating to what the support from SOS CV NL programming should look like. Communities further shared that SOS CV NL programming in general communicates about the support in ways and languages understood by the community, and that staff always seek informed consent from community members when photos or other information materials are gathered. While communities confirm that they are well informed about the scope of SOS CV NL programming and their rights, communities were not able to describe the expected behaviour of staff.	
Commitment 2: People and communities access timely and effective support in accordance with their specific needs and priorities.	2.8

SOS CV NL ensures that people and communities access timely and effective support in accordance with their specific needs and priorities. It has well-established procedures in place to ensure its support is based on a robust understanding of the context it operates in, as well as the knowledge, analysis and local capacities of the people and communities it supports. The organisation bases its work on established quality standards, both in relation to quality and accountability (which partners state is a clear priority of SOS CV NL programming), as well as sector-specific good practices. SOS CV NL programming puts great emphasis on adjusting programming when necessary. Partners, with support from SOS CV NL, frequently make timely and relevant adaptations in operations based on changes in context and needs of communities. Although SOS CV NL programming does refer community needs within consortia it participates in or to relevant local authorities and services, there are limited or no examples of referrals being made to humanitarian organisations providing services not included in the interventions of SOS CV NL or its consortium members.

Feedback from communities: Communities confirm that SOS CV NL programming builds upon and respects local knowledge in designing and adapting interventions. They also express that SOS CV NL programming has clear and transparent selection criteria where communities are systematically included to verify the relevance of the criteria. Communities further affirm that SOS CV NL programme staff regularly adjust programming based on monitoring findings, and that there is clear communication in place on when and how monitoring visits will happen.

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

2.6

SOS CV NL ensures that people and communities are better prepared and more resilient to potential crises. It is evident that SOS CV NL has processes in place which support its partners to build leadership, community level resilience and local capacities to anticipate and reduce risks to crises and disasters. The humanitarian programming of SOS CV NL includes activities which link to longer term goals, promote livelihoods and the local economy. However, the processes of SOS CV NL are not sufficiently robust to ensure that its partners consistently include planning and implementation of activities that contribute positively to the environment in their programming and verify the effectiveness of these initiatives.

Feedback from communities: Communities confirm that SOS CV NL programming has increased their resilience against crises through contextually appropriate capacity building, vocational training and resources. They also confirm that SOS CV NL relates to, and strengthens, local leadership structures. Communities confirm that SOS CV NL programming has benefited the local economy and livelihoods of the community, which has decreased the need to migrate to other locations. Communities felt that SOS CV NL programming emphasised and facilitated local decision making in its responses.

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

2.2

SOS CV NL ensures people and communities access support that does not cause harm to people and the environment. The joint planning and monitoring processes of SOS CV NL that are in place ensure its partners identify, prevent and address potential and actual negative impacts of programming. This includes risks to the environment although the absence of processes to ensure partners have the capacity to implement their environmental initiatives poses a risk to future conformity. SOS CV NL has strengthened its processes to ensure that personal data is safely managed including information related to SEAH. SOS CV NL's approach to protecting the safety and security of communities (including SEAH) is clearly articulated and there are processes to check the effectiveness of processes, although there is scope to strengthen the vetting processes of visitors to the field. In terms of how it works with its partners, SOS CV NL does not have a coherent organisational approach that articulates partner requirements and consistently reviews the effectiveness of measures to reduce negative impacts on the environment.

Feedback from communities: Communities confirm that SOS CV NL programming has been responsive when problems or negative outcomes have arisen during the implementation. They also express trust in how SOS CV NL partners handle their personal information and information related to PSEAH. Communities further expressed that SOS CV NL programming take their safety seriously and makes efforts to ensure that people in their diversity are protected against harm.

Commitment 5: People and communities can safely report concerns and complaints and get them addressed.	2.0
SOS CV NL has a clear organisational commitment to welcoming complaints within its programming. At the programming level, procedures for feedback and complaints mechanisms have been established to ensure that community members can report both sensitive and non-sensitive complaints as per the requirements of SOS CV NL. Complaints procedures are anchored within local structures, creating confidence for communities to use the mechanisms when situations arise. Partner teams implementing SOS CV NL programming regularly monitor complaints mechanisms in order to act in a timely manner on feedback and complaints during field visits. However, there is no evidence that the foremost advertised complaints channel of SOS CV NL (that is, via email) is functioning. SOS CV NL programming also does not monitor that communities have understood expected behaviour of programme staff, resulting in lack of awareness on what constitutes a sensitive complaint. The design of complaints mechanisms is not always safe for communities to use, including the opportunity to submit anonymous complaints. Partners and country offices are not obliged to share data about complaints from SOS CV NL programming with SOS CV NL. Coupled with SOS CV NL's limited ability to monitor the functionality of complaints mechanisms in less accessible contexts, this undermines how SOS CV NL can verify the effectiveness of partners' complaints handling systems.	
Feedback from communities: Communities express that they are well aware of the different mechanisms in place to submit complaints, and that they have been consulted on which mechanisms that they prefer. They also explained that the mechanisms are regularly used by the community, and that they would be comfortable with raising any type of complaint, including those of a sensitive nature. Communities additionally feel that complaints are taken seriously by SOS CV NL's partners, and that effort is made to address complaints in a timely and context sensitive way.	
Commitment 6: People and communities access coordinated and complementary support.	3.0
It is evident that SOS CV NL places importance on coordination and collaboration with other organisations during planning, implementation and review phases of programming. This expectation is clear to its partners and there are sound processes in place at programme level to promote coordination and collaboration including regular participation in coordination fora at different levels, working in consortia and sharing information with stakeholders. SOS CV NL programming has processes in place to understand existing actions that their work can build on and not duplicate. SOS CV NL values and strives for equitable partnerships and these are formalised through agreements that record the roles and responsibilities of each partner. The partnership principles of SOS CV NL are put into practice through facilitating partners to lead on programme and budget development, the emphasis on capacity building by SOS CV NL and joint review of the quality of partnerships and not just project outputs etc. Quality and accountability commitments are reflected in partner agreements, project proposals, monitoring and support mechanisms and the conversations between SOS CV NL and its partners that underpin these. Together these discussions and documented processes represent a coherent organisational approach working in partnership that reflects equitable decision-making and resource sharing.	
Feedback from communities: Communities express that SOS CV NL programming looks at the programme focus for other organisations they work with, to ensure there is complementarity across the supports. They further state that the support is well integrated within the community, arguing that the support from SOS CV NL is locally based. Communities however did not express that SOS CV NL programming had informed them about organisations operating outside the consortium where SOS CV NL participates.	
Commitment 7: People and communities access support that is continually adapted and improved based on feedback and learning.	2.8
SOS CV NL ensures that people and communities access support that is continually adapted and improved based on feedback and learning. It has well established practices in place to capture learnings from communities, assess and integrate the learnings and adapt programming accordingly. Programming staff have regular meetings and consultations with community members where they are asked to share reflections and feedback about programming. This is further supported by monitoring visits, review of submitted feedback and complaints, stakeholder meetings and meetings between SOS CV NL and consortium members. SOS CV NL tracks learnings from different community groups and communicate back the actions carried out based on the learnings to close the loop towards communities and stakeholders. While learning practices are carried out in SOS CV NL programming continuously, there is limited or no coordination between learning carried out by SOS CV NL staff and internal auditors at country level, increasing the risk for lessons to not be integrated into future SOS CV NL programming.	

Feedback from communities: Communities express that SOS CV NL programming listens to their feedback and adapts its programming based on learnings to improve the quality of support. Communities further confirm that feedback sessions are held with different groups to capture and act upon feedback from different parts of the community. The community members confirm that lessons learnt are communicated back to the communities to show what action that has been created.

Commitment 8: People and communities interact with staff and volunteers that are respectful, competent, and well-managed.

2.9

SOS CV NL ensures that people and people and communities interact with staff and volunteers that are respectful, competent and well-managed. There is a strong culture of quality and accountability throughout the organisation, and this is demonstrated at all levels through strategy documents, policy commitments, communications, guidance, processes and practice. SOS CV NL prioritises the safety and well-being of staff and programme participants. This is evidenced by policy commitments, solid processes being in place and practice at different levels (including Employee Assistance Programme, inclusive recruitment processes, measures that promote zero tolerance of SEAH). However, recent changes at SOS CVI have resulted in less support to SOS CV NL partners to manage security and this gap has not been fully addressed by SOS CV NL. SOS CV NL has a sound system through which staff with the necessary skills are recruited and the organisation resources capacity building opportunities for its staff as well as partner staff. Staff at SOS CV NL as well as partners receive training in the Code of Conduct as part of their induction and refreshers when there are relevant updates. SOS CV NL and its partners take staff misconduct seriously as evidenced by how such incidents have been dealt with as per clearly documented procedures. SOS CV NL has a Whistleblower policy and procedure which provides for internal and external channels through which staff can report concerns, and its partners are bound by SOS CVI regulations to also have safe whistleblowing processes in place.

Feedback from communities: Communities express that the support from SOS CV NL programming is of high quality and that the staff is well capacitated and professional. They further state that staff working on SOS CV NL programming treat community members with respect and that they are viewed as equals. Communities explained that programme staff are reliable and are happy to engage with them.

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

2.5

SOS CV NL ensures that people and communities can expect that resources are managed ethically and responsibly. The budgeting, planning and review processes of SOS CV NL effectively ensure that it can resource its commitments. These same processes plus internal controls and governing policies support SOS CV NL to use its resources for their intended purpose. SOS CV NL is committed to the efficient use of resources and budgetary and procurement processes promote the minimisation of waste and consideration of the environment. There is a process in place to help ensure that the ethics of accepting funding are considered, but the details to guide these decisions are not documented. The lack of standard checklists and reports for financial monitoring visits raises the possibility that critical information could be missed. To avoid risks to future conformity, there is scope to strengthen how SOS CV NL checks and utilises information from internal audits of its partner organisations.

Feedback from communities: Communities confirm that SOS CV NL programming is able to meet its commitments to communities, including providing them with resources that have been promised. Communities also state that the programme staff is motivated to make the most out of the resources that they have, including informing communities if savings have been made and how to best use those funds to respond to community needs. They further express that there is no wasteful behaviour in how funds are used within SOS CV NL programming.

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

5. Summary of open non-conformities

Note that as SOS CV NL transitioned from CHS2014 to CSH2024 between its Initial Audit and this Renewal Audit, CARs from the Initial Audit cannot be closed.

Corrective Action Request (CAR) / Weaknesses	Type	Status	Resolution timeframe
2026-1.2: SOS CV NL does not systematically ensure that relevant information is shared regularly with people and communities about the expected behaviours in relation to PSEAH of staff	Minor	New	By the 2029 Renewal Audit
2026-1.3: SOS CV NL does not systematically ensure that communications with people and communities relating to PSEAH, are in languages and formats that are easily accessible and understandable for them.	Minor	New	By the 2029 Renewal Audit
2026-3.3: SOS CV NL does not systematically plan and implement programmes that contribute to positive effects on the environment.	Minor	New	By the 2029 Renewal Audit
2026-4.5: SOS CV NL has not established a coherent organisational approach to reduce the negative environmental impacts of the organisation and its work is not in line with recognised good practice.	Minor	New	By the 2029 Renewal Audit
2026-5.1: SOS CV NL does not implement safe, accessible ways for all groups in a community to provide feedback and report concerns and complaints in line with recognised good practice.	Minor	New	By the 2029 Renewal Audit
2026-5.2: SOS CV NL does not systematically ensure that people and communities understand how staff are expected to act to prevent and protect people from SEAH.	Minor	New	By the 2029 Renewal Audit
2026-5.6: SOS CV NL does not have a coherent organisational approach to ensure that concerns and complaints are acted upon in a timely and appropriate manner	Minor	New	By the 2029 Renewal Audit
Total Number of open CARs	7		

6. Claims Review

Claims Review conducted	☒ Yes ☐	Follow-up required	☒ Yes ☐ No
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7. Lead auditor recommendation

In my opinion, SOS CV NL has demonstrated that it is taking the necessary steps to address the CAR(s) identified in the previous audit(s) and continues to demonstrate no major non-conformities in its application of the Core Humanitarian Standard on Quality and Accountability.

I recommend renewal of certification.

Name and signature of lead auditor:



Phillip Miller

Date and place:

2 July 2026

8. HQAI decision

Certificate renewed:

- ☒ Issued
☐ Preconditioned (Major CARs)

Start date of the current certification cycle (based on the original certification cycle): 2026/08/14
 Next audit before 2027/08/14

Name and signature of HQAI Executive Director:

Désirée Walter



Date and place:

Geneva, 24 August 2026

9. Acknowledgement of the report by the organisation

Space reserved for the organisation

Any reservations regarding the audit findings and/or any remarks regarding the behaviour of the HQAI audit team:

If yes, please give details:

☐ Yes ☒ No

Acknowledgement and Acceptance of Findings:

I acknowledge and understand the findings of the audit I accept the findings of the audit	☐ Yes ☐ No ☐ Yes ☐ No
Name and signature of the organisation's representative: Patricia Vermeulen 	Date and place: 27/08/26 Amsterdam

Appeal

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

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

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

Annex 1: Explanation of the scoring scale*

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

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

* Scoring Scale from the CHSA Verification Framework 2024