

Stichting Vluchteling

Initial Audit – Summary Report – 2023/07/18

1. General information

1.1 Organisation

Type	Mandates	Verified
<input checked="" type="checkbox"/> International <input type="checkbox"/> National <input type="checkbox"/> Membership/Network <input type="checkbox"/> Direct Assistance <input type="checkbox"/> Federated <input checked="" type="checkbox"/> With partners	<input checked="" type="checkbox"/> Humanitarian <input type="checkbox"/> Development <input checked="" type="checkbox"/> Advocacy	<input checked="" type="checkbox"/> Humanitarian <input type="checkbox"/> Development <input type="checkbox"/> Advocacy
Legal registration	Stichting Vluchteling is a foundation legally registered at the Netherlands Chamber of Commerce, KVK (KVK 41149486) and are considered ANBI (tax deductibility) and Netherland Fundraising Regulator (CBF) certified (quality criteria).	
Head Office location	The Hague, Netherlands	
Total number of organisation staff	45	

1.2 Audit team

Lead auditor	Camille Guyot-Bender
Second auditor	Marie Grasmuck
Third auditor	--
Observer	--
Expert	--
Witness / other participants	--

1.3 Scope of the audit

CHS Verification Scheme	Verification
Phase of the audit	Initial Audit, First Audit Cycle
Coverage of the audit	This audit covers Stichting Vluchteling's (SV) humanitarian work globally which includes all humanitarian responses implemented through partnerships.
Extraordinary or other type of audit	--

1.4 Sampling*

Total number of Country Programme/Project sites in scope			25
Total number of sites for community consultations (One onsite/one remote)			2
Total number of sites for document review (remote assessment)			3
Name of Country project site	Included in final sample (Y/N)	Rationale for sampling and selection / de-selection decision	onsite or remote
Random sampling			

Serbia	No	Serbia was deselected, given that there was only a single programme being executed in country with a very small budget. Auditors did not feel this would be sufficient representation and purposively sampled Greece to maintain European representation.	
Lebanon	Yes	Lebanon was randomly sampled and maintained in the final selection since it was considered accessible and had a range of INGO and local partners. It provides geographical representation from the Middle East and North African (MENA) region. To accommodate SV country office requests, the community consultations were conducted remotely.	Remote
Chad	Yes	Chad was randomly sampled and maintained in the final selection. It had a range of INGO and local partners. It provides geographical representation from the Central African region.	Remote
Afghanistan	Yes	Afghanistan was randomly sampled and maintained in the final selection. It provides geographical representation from the Asian region.	Remote
Cameroon	Yes	Cameroon was randomly sampled and maintained in the final selection. It provides geographical representation from the West African region.	Remote
Purposive sampling			
Greece		Greece was selected to replace Serbia since it was considered accessible and had a range of INGO and local partners leading varying sized programmes. It provides geographical representation from the European region.	Onsite
Any other sampling performed for this audit:			
Auditors used SV recommendations and partners' organisational organigrams to sample partner staff at partner head office and programme site levels. Approximately two to three staff were identified for each partner at each programme site.			
Sampling risks identified:			
No significant deviation from the standard sampling process occurred. Auditors selected partner staff who are in direct contact with SV as well as those who are not to ensure that evidence collected focused on standardised ways of working regardless of levels of direct engagement with SV. Country programmes, as well as projects sampled, were representative of the organisation's humanitarian portfolio. Overall, no sampling risks are identified, and the auditors are confident in their findings and the conclusions drawn.			

**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 Locations Assessed

Locations	Dates	onsite or remote
Head Office (Netherlands)	2023/02/01 – 2023/02/03	Onsite
Greece Country Operation	2023/04/19 – 2023/05/12	Onsite & Remote
Lebanon Country Operation	2023/04/19 – 2023/05/12	Remote
Chad Country Operation	2023/04/19 – 2023/05/12	Remote
Afghanistan Country Operation	2023/04/19 – 2023/05/12	Remote

Cameroon Country Operation	2023/04/19 – 2023/05/12	Remote
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2.2 Interviews

Level / Position of interviewees	Number of interviewees		onsite or remote
	Female	Male	
Head Office (Netherlands)			
Supervisory Board Members	0	2	Remote
Management	2	3	Onsite
Staff	6	3	Onsite & Remote
Country Operations			
Staff	5	2	Remote
Partner staff	8	8	Onsite & Remote
Sub-partners*	6	1	Onsite
Local government representatives	0	2	Onsite
Total number of interviewees	27	21	

*Sub-partner refers to local organisations that SV partners have allocated SV funds to.

2.3 Consultations with communities

Type of group and location	Number of participants		onsite or remote
	Female	Male	
Greece - individual and paired interviews, food distribution project, heads of households	29	2	Onsite
Lebanon - individual interviews, shelter emergency assistance for vulnerable host communities	4	3	Remote
Lebanon - individual interviews, shelter emergency assistance for vulnerable refugee communities	3	3	Remote
Total number of participants	36	8	

2.4 Opening meeting

Date	2023/01/31
Location	Remote
Number of participants	12
Any substantive issues arising	No

2.5 Closing meeting

Date	2023/05/25
Location	Remote
Number of participants	14
Any substantive issues arising	No

3. Background information on the organisation

3.1 General information

Stichting Vluchteling (referred to here as SV) is a Dutch emergency aid organisation founded in 1976 by Cees Brouwer. Prior to SV's inception, Brouwer led numerous ad hoc fundraising campaigns for refugees, which included mobilising churches, aid organisations, unions, and employer organisations. In 1976, he formalised his efforts and created SV to continue providing assistance to refugees, displaced persons, and returnees. SV's Head Office (HO) is in the Hague, Netherlands.

SV's mission has remained the same since 1976: offering life-saving aid to people who are victims of conflict, violence, or natural disasters. SV supports communities in finding structural solutions, so that people can improve their own future. SV is explicit in its commitment to providing impartial and independent assistance regardless of religion, political views, ethnicity, nationality, gender, or sexual orientation.

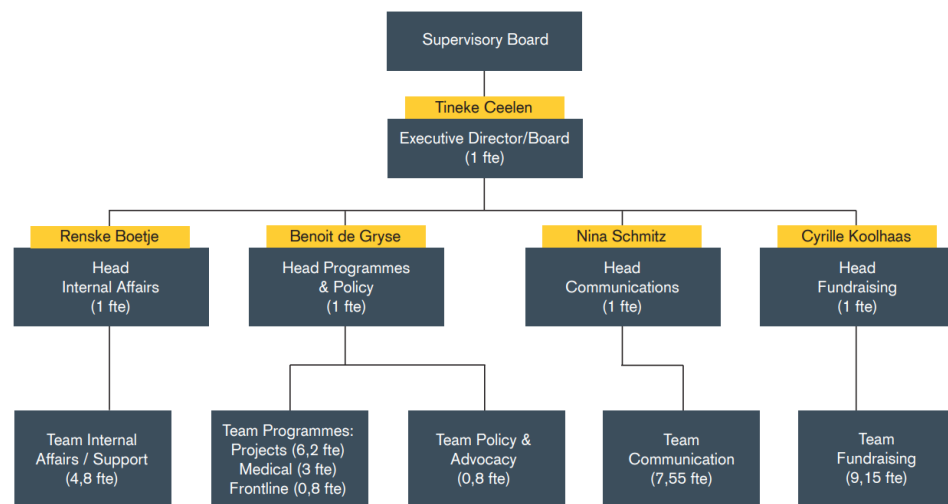
Today, SV is legally registered at the Netherlands Chamber of Commerce, has a Netherlands Fundraising Regulator (CBF)-recognition passport. It receives funds from donors ranging from private to institutional, foundations and companies. On average, 25% of SV's resources come from government sources. In 2021, SV had an income of 24.6 million Euro.

In 2022, SV reported supporting more than 900,000 people through its partnerships, spread across 31 countries in Africa, Asia, Latin America, the Middle East, and Europe.

SV updated its strategy in 2020 and has committed, for the period 2020-2024, to treating chronic illnesses in crisis situations, strengthening local emergency aid capacity, and improving access to crisis areas.

3.2 Governance and management structure

SV's describes its governance and management structure as being as flat as possible. SV's Supervisory Board (SB) consists of four Board Members who oversee the work that SV engages in. The Executive Director (ED) is responsible for governance, policy, and the daily business of the organisation and is part of the SB as well the Management Team. The SB and the ED are regularly in contact, meeting once a quarter and the ED provides the SB weekly email updates. Segregation of responsibilities and duties between the SB and the ED are laid out in the legal articles. Under the ED there are four departments that cover: finance/internal affairs, programmes, communications, and fundraising. Department Heads are budget holders for their respective department. They, along with the ED, form the Management Team.



Within the Programmes and Policy Department, SV has seven Programme Officers, based at the HO. Each Programme Officer oversees a specific region where SV is supporting partners. Reporting lines are described in contracts that are signed with the partners for each project. If any major decision requires management involvement, the Programme Officers collect necessary information and bring this to the Management Team who are the final decision makers.

3.3 Key internal quality assurance, internal control and risk management mechanisms

SV is certified against ISO 9001:2015 and has a Humanitarian Partnership Certificate with DG ECHO, which is a condition required to receive funding from the Dutch government. SV also has a certificate for sustainable entrepreneurship received by the Climate Neutral Group.

Internally, SV has established organisational performance indicators in its Strategy 2020-2024, which are further elaborated in its Annual Plan 2023, and reported on in quarterly reports, as well as in its latest Annual Report (2021).

Project management is carried out by the programmes team, under the supervision of the Head of Programmes and Policy (HPP). Programme Officers manage and oversee quality assurance for programmes and ensure that they are in line with SV standards. Programme Officers also monitor programme progress and ensure that relevant external funding requirements are applied in the design and implementation of programming. All grant agreements are reviewed and approved by the HPP prior to signature by the ED.

Project proposals are received by Programme Officers, who lead the review process, with support from the Programme Advice and Quality (PAQ) committee. The PAQ includes the Programme Officer, the Financial Manager, another Programme Officer and a Technical Advisor where relevant. This set-up helps to identify lessons learnt across projects and regions, as well as project-specific risks, which are then explicitly described in project proposals.

SV has established several monitoring and evaluation (M&E) quality check practices to keep track of project progress. Quarterly and progress reporting is done using the key indicators identified in the Annual Plan 2023. Evaluations are required for all projects and follow an established threshold rubric. More informally, teams meet internally to discuss progress, meet with partners for regular check-ins, and schedule monitoring visits. At the time of the Initial Audit, SV is revising its Monitoring, Evaluation, Accountability, and Learning (MEAL) Strategy and is launching an online project management platform called MALJA. On this platform, SV will integrate MEAL-specific practices in line with the updated MEAL Strategy.

Regular internal financial audits are conducted using SV's audit guidelines and internal audit protocol. The Head of Finance and Internal Affairs (HIA) also regularly visits programme locations for internal audit purposes and financial spot checks. Annual external audits are required by LRQA (ISO 9001), and evaluations are requested by other actors such as CBF and ECHO. An Audit Committee (consisting of the treasurer and the secretary of the SB, as well as the ED and the HIA) supports the SB when an audit is happening.

The HIA manages all financial quality assurance. Approval of budgets is done by the ED. Risks are recorded in SV's Risk Management Matrix and presented to the SB on an annual basis. This matrix describes the level of risk, the control measures applied, and when and by whom such measures need to be taken. Assessing the risk of fraud and corruption at the programme level is part of daily business and is integrated into the grant agreements with partners. SV's Fraud and Corruption Prevention Policy outlines its systems with regard to prevention and control of fraud and corruption, including the investigation procedures that are to be followed if there are suspicions of fraudulent or corrupt practices.

3.4 Work with partner organisations

SV's operational model is to fund implementing partners who carry out emergency aid projects. The organisation engages with two types of partners: INGO partners and local partners. Following the development of its Localisation Strategy 2022-2024, SV has decided to dedicate more funding to its local partnership portfolio. Support to partners is offered through funds as well as operational knowledge or expertise in sectors such as medical care, shelter, food and clean drinking water.

Programmes range from small, short-term to longer-term or multi-annual. Programmes are structured through grant agreements and are developed on a programme / project basis. The only agreements that differ are the Memorandums of Understanding (MoU) that SV has

with its two INGO partners, Intersos and IRC. These MoUs mean that the partnerships go beyond project-specific activities and in the event of an emergency, SV has a rapid mechanism to provide funding and assistance to vulnerable communities.

Before entering a new partnership, SV requires a due diligence review, called a Pre-Award Assessment (PAA) to identify and appropriately manage or avert any significant risk associated with the partnership. During the PAA assessment, SV checks whether the partner complies with its own regulations and with relevant regulations in the locations where they operate. Ensuring partners maintain compliance with these various standards and regulations is the responsibility of the Programme Officers. The HPP provides additional oversight to ensure compliance.

At the time of the Initial Audit, SV is in the process of replacing the PAA with the Organisational Capacity and Risk Assessment (OCRA), which is being piloted by one country programme. The OCRA is a similar tool to the PAA but better adapted to the Localisation Strategy 2022-2024 and shifts SV's focus, when identifying new partners, from solely due diligence to include risk identification and capacity strengthening.

All partnership agreements are defined using PAAs or OCRAs, framework agreements (primarily for established long-term partners), project agreements, and monitoring, evaluation, and reporting procedures. Procedures are adapted to the type of partnership that SV has established, i.e., whether long-standing or nascent. In line with Strategy 2020–2024 and the Localisation Strategy 2022-2024, SV intends to deepen its relationship with, and provide more funding to, local partners.

SV is a member of the CHS Alliance and the Dutch Relief Alliance (DRA). The organisation is also part of the Samenwerkende Hulporganisaties (SHO), a cooperative effort of aid organisations that work together to give humanitarian aid to people in disaster areas. In the event of a disaster, the 11 collaborating aid organisations are able to join forces under the name Giro555 to provide support.

SV has several funding instruments for its partners:

1. Unearmarked funds, which mostly come from private donations to SV and which are split into three funding instruments:
 - The Country Allocations: reserved for protracted crises that are identified by SV through a country ranking methodology and allocated to the identified partner in country.
 - The Emergency Response Fund (ERF): reserved for emergencies and allocated to the identified partner in the area of the emergency.
 - The Local Partners budget: reserved for local partners, with a possibility for multi-year funding.
2. Funds from the Dutch Relief Alliance (DRA): DRA has a specific validation process through its Board, which is also the decision-making body for awarding funding. The Board is made up of one representative from each member organisation, including SV. There are two types of funding instruments:
 - The Protracted Crises Mechanism: targeting funding for three countries determined by the Board for two years.
 - The Acute Crises Mechanism, conditions for which are determined according to the particular crisis selected by the Board.
3. The Samenwerkende Hulporganisaties (SHO), or “Giro555”: which is activated for specific crises upon decision of the SHO Board, which is made up of one representative from each member organisation, including SV.
4. The National Post Code Lottery: unearmarked funding allocated once a year.

4. Overall performance of the organisation

4.1 Effectiveness of the governance, internal quality assurance and risk management

A strategic plan and high-level organisational monitoring tools and documents such as Key Performance Indicators (KPI), Annual Plan 2023, and Localisation Strategy 2022-2024, are in place and decision-making processes at governance level are aligned with these. Following internal reviews and/or audits, SV develops action plans, however, due to competing priorities, SV has at times struggled to execute the plans fully and some organisational improvement initiatives have experienced delays.

of the organisation

Risk management procedures, which include prevention of fraud and corruption, are in place and staff are aware of the procedures that are used to assess potential risks to projects and programmes. However, there are gaps in the processes for elevating risks to the SB level for monitoring outside of the annual reports since no time is reserved for discussion of potential risks of fraud and corruption at the SB meetings on a regular basis. Many exchanges in relation to risks happen in a more informal manner and are not streamlined into organisational processes meaning appropriate action cannot always be guaranteed.

Programme management systems are in place. M&E Operational Management documents and procedures are in place, a new MEAL Strategy is in development, and monitoring requirements are clear for partners. However, guidance for the monitoring of partners by Programme Officers is limited in terms of depth and scope, and consequently Programme Officers conduct monitoring activities without clear and comprehensive policies or procedures to guide them. Some improvements have been ongoing and include a recently developed online project management system (MALJA) which was put in place in January 2023 and allows Programme Officers to record project-specific monitoring activities. Staff are still in the process of updating project pages with their respective data, and of updating procedures to take account of this new platform.

Staff capacity is strong. Partners state that SV provides added value through technical advice that strengthen their own ways of working. Despite having strong technical and programme management capacity, SV staff currently do not have the requisite additional capacity to put many of the Improvement Plan (2020) commitments in place due to time constraints and competing priorities.

A key weakness in terms of the effectiveness of quality assurance lies with SV's Complaints Response Mechanism (CRM). While there is a belief on the part of staff, senior management and the SB that sensitive complaints would be reported, responsibilities of the SB and of the ED are not clearly articulated or described in a formal way. Further, there is no evidence of consistent or proactive engagement from the SB or senior management with regard to complaints raised at the level of partners. SV's CRM covers SEAH and other abuse of power, but it does not cover programming. With regard to partner CRMs, SV assesses the existence of safeguarding policies and of a CRM before entering into an agreement, however, SV does not systematically ensure that CRMs are in place, and does not ensure that partners are aware of its requirements with regard to CRMs. Furthermore, there is no guideline as to what constitutes a functioning CRM or how Programme Officers should assess and monitor the effectiveness of partner CRMs.

4.2 Level of implementation of the CHS

SV is committed to the CHS in its humanitarian work and communicates this publicly. Staff are aware of this commitment, however, at the time of the IA, the application of the CHS is still a work in progress, and not all commitments are yet reflected in policies and procedures.

For example, many of the gaps or weaknesses identified in this audit were also identified in a previous CHS Self-Assessment (2020, updated in 2022) for which an Improvement Plan (2020) was developed. Progress to implement the Improvement Plan (2020) has been delayed, despite focal points being selected and timelines identified. Delays can be attributed to the fact that focal points identified to revise certain systems have other responsibilities and priorities outside of the Improvement Plan (2020) and lack capacity (time and resources) to drive the improvements. Therefore, finding capacity to implement these efforts has been challenging, and quality assurance systems are not yet fully operational throughout the organisation.

Notwithstanding, this audit found that humanitarian response programmes are coordinated and complementary. Projects are designed according to context and with consideration for risks and constraints. SV is timely, and partners and communities both stated that SV was ahead of its counterparts on numerous occasions in response to crises. No duplication with other actors was identified. Programme Officers have a particularly high level of involvement in projects which gives them an advantage in their understanding of community needs and in terms of interconnectedness with stakeholders. Their field visits are comprehensive and, including meeting with existing partners and communities, as well as meeting with prospective partners and other stakeholders, and participating in coordination meetings. These field visits contribute to Programme Officers' solid understanding of the operational context and ability to support relevant project design based on needs.

SV is committed to the prevention of sexual exploitation, abuse and harassment (PSEAH) and several PSEAH-specific policies and documents are in place to guide staff. These are

reflected in the CoC. SV has a zero-tolerance policy of SEAH against SV staff, partner staff, and communities and communicates this commitment to its partners in contractual agreements. SV requests that communities are also made aware of commitments related to PSEAH, which include the sharing of SV's CRM. The partners interviewed explained that they communicate with communities on the expected behaviour of humanitarian staff, including organisational commitments on PSEAH; however, they were not aware of SV's CRM. The communities interviewed were aware of the expected behaviour of humanitarian staff. While there is a belief that important complaints related to SEAH and other forms of abuse at a partner level would be reported to senior management, the initiative to escalate these rests on Programme Officers, and there is no organisation-wide procedure for the reporting and escalation of serious complaints or for learning from these when and if they occur.

SV's commitment to localisation is stated in its strategies and organisational-level policy documents. Capacity needs of partners are identified during partnership assessment and due diligence processes, as well as prior to project agreement development. Application of local systems strengthening efforts are comprehensive and a dedicated capacity strengthening budget line is included in the annual budget and in project-specific budgets. SV's procurement policy highlights that local procurement should be considered. Although part of SV portfolio is specifically dedicated to local partners who operate in the local economy, there is little evidence as to how SV intends to specifically benefit the local economy through its projects.

SV considers diversity in its project design and ensures that partners consider gender and cultural issues in programming through its due-diligence procedures. Data is disaggregated based on target groups (including age and other relevant factors such as status and disabilities) and on gender. SV's project design processes aim to identify potential negative effects with regard to gender and diversity and provide scope to identify mitigation activities at the early stages of the process. Staff and partners confirmed that gender and diversity are part of ongoing discussions to ensure appropriate representation of marginalised and disadvantaged groups.

4.3 Performance against each CHS Commitment

Commitment	Strong points and areas for improvement	Feedback from communities	Average score*
Commitment 1: Humanitarian assistance is appropriate and relevant	<p>SV sets out its commitment to impartiality in several key documents, such as its Statutes and Annual Report. SV has clear commitments to impartiality and to taking account of the needs and diversity of different groups in Strategy 2020-2024; this is reflected in key working and project design documents, such as the PAA/OCRA for partners, and project proposal templates.</p> <p>SV has processes in place to ensure appropriate analysis of context and that it can adapt programmes to changes in needs and context, such as ensuring that project proposals have a stakeholder analysis, and that field visits include meeting with external stakeholders. There is clear evidence that SV designs project according to context and adapts projects as the context evolves.</p>	<p>The communities interviewed were satisfied with the project and praised the organisation and its partners for implementing the services they were participating in. They perceived the assistance as impartial and adapted to the context.</p>	3.0

<p>Commitment 2: Humanitarian response is effective and timely</p>	<p>SV ensures that project commitments are in line with organisational capacities from the outset of the relationship with the partner, by identifying strengths and challenges of partners, and gradually evolving the type and size of projects it funds. SV has policies for monitoring and evaluation which cover the activities that are implemented as well as how findings from activities are used to adapt projects and correct poor performance. For instance, the policy commitments cover the obligation of field visits by SV, the obligation for partners to develop monitoring plans, and the obligation of partners to communicate on progress and performance of the projects through reports.</p> <p>However, there is no guideline on the depth of partner monitoring activities conducted by Programme Officers; for instance, there is no guidance as to what constitutes quality implementation of a project. SV is in the process of developing a guidance to address this gap.</p> <p>SV refers unmet needs to other organisations, global forums, and through its advocacy mandate. SV uses relevant technical standards and good practice in their work.</p> <p>SV has processes as well as a strategic intent to take decisions in a timely manner, and the partners interviewed praised SV for their agility and swiftness in validating project proposals or changes to projects.</p>	<p>The communities interviewed confirmed that the projects are relevant, that they feel safe accessing the services, and that in some cases, SV's partner had referred them to relevant services of other organisations. The communities interviewed perceived that they have access to services in a timely manner.</p>	2.9
<p>Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects</p>	<p>SV has a clear strategic intent on localisation, as laid out in Strategy 2020-2024 and the Localisation Strategy 2022-2024. SV dedicates a percentage of its funds to local organisations, fostering local leadership and taking into account existing capacities. While SV's mandate focuses on early recovery and life-saving activities, part of its portfolio includes activities that foster longer term resilience, such as MHPSS activities.</p> <p>SV has clear rules to protect personal data at the level of the organisation but does not have a system in place to ensure that its partners have adequate systems in line with its commitment to safeguard personal information collected from communities (Minor Weakness 2023-3.8). SV implements a number of activities to identify and act upon potential and actual unintended negative effects of its projects, starting from quality assurance on project design, to monitoring and evaluation activities, and the</p>	<p>The communities interviewed are grateful for the services received and explained that they are life-saving. While they are concerned about their dependency on the services received, they explained that it is linked to structural and contextual factors rather than to a fault in the project approach. The communities interviewed were not consistently clear about the intended use for their data.</p>	2.4

	<p>establishment of complaint mechanisms. However, there is no evidence that the environment is considered in these activities, monitoring activities are not streamlined (see above on Commitment 2), and systems to ensure efficient complaint mechanisms are available are not in place (see below on Commitment 5), which creates risks that unintended negative effects will not be identified (Minor Weakness 2023-3.6).</p>		
<p>Commitment 4: Humanitarian response is based on communication, participation and feedback</p>	<p>SV has no specific policy or other high-level document covering information sharing with communities and on the participation of communities, but covers these topics through the PAA/OCRA, project proposals, field visits and other monitoring activities.</p> <p>SV communicates with its partners on the necessity for communities to be informed on SEAH and fraud reporting procedures. However, it does not specifically communicate on, nor does it monitor expectations to provide information on SV or its partners, on the project to be implemented, or on what the partner intends to deliver. There is evidence that SV support its partners to communicate in languages and media that are easily understood, respectful and culturally appropriate. SV's project design and monitoring activities place emphasis on the participation of communities, and on ensuring their feedback is gathered and acted on when relevant.</p> <p>SV has a system in place to ensure that external communications are accurate, ethical, and respectful of communities.</p>	<p>The communities interviewed are not consistently aware of having been informed about the organisation (SV or its partners), their mandate or the principles they adhere to, and are not consistently clear about the planned end of the project. The communities interviewed expressed gratitude over the fact that they had been treated with respect and felt dignified throughout their participation to the project.</p>	2.3
<p>Commitment 5: Complaints are welcomed and addressed</p>	<p>SV has documented its complaint mechanism for communities and people affected by crisis. It covers SEAH and other abuses of power but does not cover programming, which creates a risk that complaints related to programming will not be identified and acted on.</p> <p>SV requires its partners to have a complaint mechanism, however, SV has no clear guidance on what it expects of these mechanisms or on how it monitors the fulfilment of this commitment with partners (Minor Weakness 2023-5.3). SV has started a 'minimum requirements' document to address this, but it is in draft stage and not yet communicated to partners. This creates a risk that partner complaints mechanisms will not be monitored or supported in a systematic way. SV does not consult with communities in the design,</p>	<p>The communities interviewed find that partner organisations are welcoming of complaints, and they could reference at least one channel to file a complaint. However, they were not aware of SV's complaint mechanism, and not consistently aware of the organisational commitments made on the prevention of SEAH.</p>	0

	<p>implementation and monitoring of its complaint mechanism and does not require its partners to do so (Minor Weakness 2023-5.1), creating the risk that complaint mechanisms will not be adapted for intended users and context.</p> <p>While SV’s senior management and employees express trust and confidence in the fact that serious complaints would be raised and dealt with, the reporting of complaints that are related to partners rests mainly on Programme Officers. There is no evidence of proactive engagement of senior management or of the SB with regards to complaints raised at partner level, and more generally, the SB and Executive Director’s responsibilities with regard to the oversight of serious complaints are not formalised. This situation creates the risk that (recurring) issues will not be identified, that complaint follow-up will be inconsistent and that organisational learning from complaints cannot be identified and acted on.</p> <p>Furthermore, while SV had identified some of these issues in its Self-Assessment (2020, updated in 2022), it has not yet sufficiently acted on these and there is evidence that action plans in this regard are overshadowed by other priorities.</p> <p>Considering the importance of the shortcomings noted here a Major Weakness is raised (M2023-5.5), on the ability of SV to ensure that communities and people affected by crisis have access to safe and responsive mechanisms to handle complaints.</p>		
<p>Commitment 6: Humanitarian response is coordinated and complementary</p>	<p>SV implements its programming almost exclusively through partnerships and understands that effective coordination and collaboration are required for efforts to be successful. Its work with partners is governed by its partnership model as described in Strategy 2020-2024, and its commitment to localisation is detailed in its Localisation Strategy 2022-2024. Partners include national and international NGOs, national and local authorities, UN agencies, medical stakeholders, and private sector entities.</p> <p>Project proposals demonstrate a thorough identification and understanding of the roles, responsibilities, capacities, and interests of the full range of stakeholders through</p>	<p>The communities interviewed recognised SV’s work and efforts to collaborate and coordinate with other stakeholders and stated that SV appears to have a good relationship with other organisations. No duplication was identified.</p>	<p>2.8</p>

	<p>comprehensive context, stakeholder, and power dynamic analyses.</p> <p>SV actively participates in relevant coordination bodies at the global level, such as with DRA, Giro555, and SHO. Evidence of participation at the regional level is also in place where staff are involved in Inter-Agency Working Groups and regional level humanitarian platforms, as well as relevant sector specific networks.</p>		
<p>Commitment 7: Humanitarian actors continuously learn and improve</p>	<p>At the time of the IA, no specific learning policy is in place, however, an updated MEAL Strategy is in development, which includes a dedicated learning section. Despite there not being a learning policy, SV invests resources (including funding, time, and staff) into learning, such as for its online project management system (MALJA) which is under development and includes a page dedicated specifically to learning.</p> <p>SV uses and refers to M&E report findings to adapt programmes according to changes in needs, capacities and context.</p> <p>Exchange of information and learning practices for collecting and sharing information are in place such as meetings and webinars, sharing of reports and case studies. Despite evidence of learning in practice, these efforts are generally project and/or person specific, and systematic organisational level ways of making information and learning accessible across the organisation, and to partners and communities, is not yet in place. There is no systematic way to learn, innovate or change on the basis of feedback and complaints.</p> <p>SV contributes to learning and innovation in humanitarian response amongst peers and within the sector. There are dedicated staff within the organisation who work in collaboration with other actors such as Amnesty, Oxfam, MSF, Dutch Relief Alliance to share learning.</p>	<p>Communities interviewed expressed being satisfied with SV and partners' work, however, learning was not routinely shared with them, and they were not always aware of what factors were being taken into consideration to adjust or adapt a project.</p>	2.3
<p>Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably</p>	<p>Staff policies and procedures are fair, transparent, non-discriminatory, and are compliant with local employment laws. HR policies such as the HR Conditions 2022 are made available to staff and describe the non-discriminatory and fair nature that the organisation requires of its culture and policies. Job descriptions are up-to-date and make key responsibilities and organisational values clear.</p>	<p>Communities interviewed state that SV and partner staff are trustworthy, motivated, and committed to their work. They value the positive way that staff interact with them and are satisfied with their behaviour. Communities also consistently perceive SV and</p>	2.6

	<p>SV staff receive a comprehensive induction at the start of employment which includes an orientation on all relevant policies and approaches. More specifically, staff are trained on and sign the CoC at the start of their employment and are informed of any changes to the CoC during staff meetings or through email. Staff are aware of what constitutes a breach of the CoC and know that there are sanctions in such cases. Principles of PSEAH are reflected in the CoC, including the duty to report allegations or suspicions of SEAH. SV has a zero-tolerance policy on SEAH.</p> <p>There are processes in place that enable staff to identify areas for development and to set clear objectives for future work, however, staff expressed difficulty in finding the time for skills and professional development opportunities due to competing priorities. Staff stated that due to competing priorities, it was not always easy to prioritise the organisational level Improvement Plan (2020) efforts. As such, auditors found that there is no systematic process to ensure that SV has the capacity in terms of number of staff and available resources to fulfil organisational commitments, and to carry out agreed improvement efforts. This has resulted in delays and inconsistencies in putting new systems in place (Minor Weakness 2023-8.4). Further, systems to ensure staff workloads are manageable limiting the risk of burnout, are not in place.</p>	partner staff to be technically competent.	
<p>Commitment 9: Resources are managed and used responsibly for their intended purpose</p>	<p>SV has policies in place to help guide the management of risks of fraud, corruption, conflicts of interest and misuse of resources. SV also has a draft Organisational Environmental Policy governing how it will use resources in an environmentally responsible way, however it is not complete and therefore not rolled out across the organisation yet.</p> <p>SV financial systems and relevant policies ensure that resources are managed and used to achieve their intended purpose. SV also ensures that programme design considers the efficient use of resources, balancing quality, cost, and timeliness. A Procurement Policy commits to procurement processes and describes supplier requirements. Programmes are designed with detailed budgets, and procurement costs are reviewed at different levels to ensure efficient use of resources to achieve project objectives.</p>	Communities interviewed stated that they believe that SV and partners are using resources efficiently. Communities state that SV and partners seem to use the resources well and that there is no waste.	2.2

	<p>Budget expenditure is reported on at the project and organisational level.</p> <p>Accountability is ensured through processes that include designated signatories, dual signatures, etc. Despite certain practices in place to reduce the risk of fraud and corruption, there is no higher organisational level mechanism in place for managing the risk of corruption and therefore appropriate action in the event of financial misconduct is not always guaranteed (Minor Weakness 2023-9.5).</p> <p>Regular internal audits are conducted using SV's audit guidelines and Internal Audit Protocol. Audits follow a standard template that intend to examine the administrative organisation and internal control structures, and to check on compliance with all grant conditions. Topics covered in end of project audits include procurement, logistics, and prevention of fraud and corruption components. No policies or other guidance is available to follow when considering the impact on the environment (Minor Weakness 2023-9.4).</p>		
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* *Note: Average scores are a sum of the scores per commitment divided by the number of indicators in each Commitment, except when one of the indicators of a commitment scores 0 or if several scores 1 on the indicators of a Commitment lead to the issuance of a major non-conformity/ weakness at the level of the Commitment. In these two cases the overall score for the Commitment is 0.*

5. Summary of weaknesses

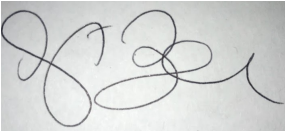
Weaknesses	Type	Resolution due date
2023-3.6: SV's activities to ensure it identifies and acts upon unintended negative effects are not consistent and do not cover unintended negative effects on the environment.	Minor	2026/06/15
2023-3.8: SV has no system in place to ensure that personal information collected from communities by partners is safeguarded.	Minor	2026/06/15
2023-4.6: SV has no system in place for engaging communities and people affected by crisis, reflecting the priorities and risks they identify in all stages of the work.	Minor	2026/06/15
M2023-C5: SV does not ensure that communities and people affected by crisis have access to safe and responsive mechanisms to handle complaints	Major	2026/06/15
2023-5.1: SV does not consult, or require partners to consult, with communities and people affected by crisis on the design, implementation, and monitoring of the CRM.	Minor	2026/06/15
2023-5.3: SV does not ensure its partners manage complaints in a timely, fair and appropriate manner that prioritises the safety of the complainant and those affected at all stages.	Minor	2026/06/15
2023-5.4: SV does not ensure that complaints-handling processes are consistently documented and in place, and cover programming.	Minor	2026/06/15
2023-5.5: SV does not have clearly defined policies and documented processes to guarantee a culture where complaints can be acted upon systematically and engage SV's senior management.	Minor	2026/06/15

2023-8.4: SV does not have processes in place to ensure it has the capacity in terms of number of staff and available resources to fulfil organisational commitments and to carry out agreed improvement efforts.	Minor	2026/06/15
2023-9.4: SV does not systematically consider the impact on the environment when using local and natural resources.	Minor	2026/06/15
2023-9.5: SV does not have systems in place to ensure effective management of the risks of fraud and corruption.	Minor	2026/06/15
Total Number of Weaknesses	10 Minor Weaknesses 1 Major Weakness	

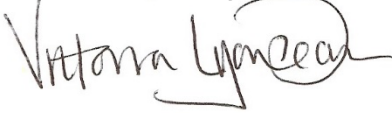
6. Recommendation for next audit

Sampling	As per normal sampling procedures.
Any other specificities to be considered in the next audit	None

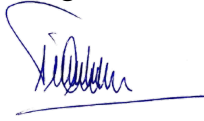
7. Lead auditor recommendation

<p>In our opinion, despite the major weakness, Stichting Vluchteling demonstrates a reasonable level of commitment to the Core Humanitarian Standard on Quality and Accountability, and its inclusion in the Independent Verification scheme is justified.</p>	
Name and signature of lead auditor: Camille Guyot-Bender 	Date and place: 15 th June 2023, Grenoble

8. HQAI decision

Registration in the Independent Verification Scheme:	<input checked="" type="checkbox"/> Accepted <input type="checkbox"/> Refused
Next audit before: YYYY/MM/DD	
Name and signature of HQAI's Head of Quality Assurance: Victoria Lyon Dean 	Date and place: 18 th July 2023, Edinburgh

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: <i>If yes, please give details:</i>	<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:  C.A.J. M. Ceelen, Director Stichting Vluchteling	Date and place: La Haye - 28-7-2023

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.	<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