

Takaful Al Sham Charitable Organisation

Maintenance Audit 1 – Report - 2024/01/22

1. General information and audit activities

Role / name of auditor(s)	Andrea Bollini – Lead Auditor	
Audit cycle	Second cycle, Certification	
	Date / number of participants	Any substantive issues raised
Opening Meeting	12 December 2023, 9 participants	No
Closing Meeting	14 December 2023, 10 participants	No
Sampling from project sites	Name/location	
	Azem 3, Syria	
	Rawafed 2, Syria	
Interviews	Position / level of interviewees	Number
	Managers (Head Office)	2
	Coordinators (Head Office)	4
	Officer (Head Office)	1

2. Actions and progress of organisation

2.1 Significant change or improvement since previous audit

Takaful Al Sham Charity Organisation (TAS) is a Turkish national NGO founded in 2012 by a group of volunteers in response to the humanitarian crisis in Northwest Syria. At the Maintenance Audit 1 (MA1-2023), most of TAS's programming is implemented in Northwest Syria, with one project in Türkiye.

The Renewal Audit 2022 (RA-2022) opened a Corrective Action Request (CAR) on indicator 3.8. Since then, TAS's Quality, Human Resources, Safeguarding and Protection, and Partnership Development & Grants departments have cooperated to draft a new version of the Information Sharing and Data Protection Policy. Moreover, TAS has strengthened the capability of its Safeguarding and Protection department by adding the position of Safeguarding Officer. This new role supports the head of the department by training TAS's project staff on safeguarding; supervising the work of four safeguarding focal persons across the programmes; following up on safeguarding complaints; and, when relevant, taking part in investigations.

During the period January - March 2023, TAS conducted a routine, annual review of its Standard Operating Procedures (SOPs), this included revision of the reporting and verification mechanism of the Safeguarding SOPs. In the revised version, TAS establishes measures for data security and confidentiality, to address the CAR (see section 2.2 below).

In February 2023, the Türkiye-Northwest Syria earthquakes had a significant impact on TAS's programme. TAS experienced loss of lives among its staff, and several staff experienced loss of relatives. After an initial phase, during which TAS assessed its assets and its capacity to operate, the organisation activated its emergency response framework. The Human Resources department was expanded from 2 to 9 department leads in order to manage accelerated recruitment procedures in compliance with existing policies and procedures. At the MA1-2023, TAS has 578 staff, indicating a 61% growth since the RA-2022. The Board of Trustees approved a temporary strategy, guiding TAS's operations across a 3-stage approach: emergency response to the earthquake, rehabilitation and early recovery interventions. In addition to this, the organisation has resumed its internal discussions to draft a new strategic document which will be launched in 2024.

Since the RA-2022, TAS's portfolio increased from 15 to 26 project interventions in WASH and Education. Improved funding diversification continues, with the share of funding from UN donors reduced to around 35% while

approximately 50% of funding is in the form of sub-grants awarded to TAS by international NGOs. TAS has made progress in delivering its plan to open partnership and fundraising offices in Germany and Canada; official registrations are anticipated in the first quarter of 2024 with the aim of increasing funding from private donors.

During 2023, TAS has been implementing a plan to integrate its processes and procedures through an Enterprise Resources Planning (ERP) software system. Prior to this, the organisation designed workflow-charts for each department. The introduction of the ERP in 2024 is anticipated to improve efficiency across the organisation.

Since the RA-2022, the General Assembly (GA) has elected a new Board of Trustees with 7 members (1 woman). The GA continues to comprise 25 members in total, of which, 9 are women. The governance of TAS remains unchanged, with the Board overseeing the Director General, and the CEO overseeing operations and programmes. A new Compliance Officer was hired to strengthen the operational capacity of the Internal Audit department. In addition to established quarterly reports covering finance and procurement, the Internal Audit department has started processing preliminary compliance checks to recruitment and procurement processes.

TAS displays the HQAI certification claim on its website, email signatures and in its presentations to donors. While the claim on the website refers to an outdated certificate, it has a link to the HQAI website where updated information on the validity of the certificate is available.

2.2 Summary on corrective actions

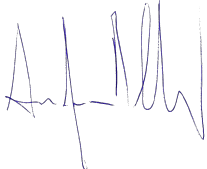
Corrective Action Requests (CAR)	Type and resolution due date	Progress made to address the CAR and in response to the findings of the indicator	Evidence (doc no., KII)
2022-3.8: TAS's Data Protection Policy does not cover protection cases or the safeguarding of information related to the investigation of sensitive complaints.	Minor 2023/07/18	<p>The RA-2022 opened a CAR indicating that TAS's Data Protection Policy did not include the safeguarding of information related to the investigation of sensitive complaints.</p> <p>At the MA1-2023 TAS has made significant progress to address the CAR.</p> <p>In the first quarter of 2023, the Quality, Safeguarding and Protection, and IT departments jointly revised the reporting and verification mechanism of the Safeguarding SOPs. The revised SOPs require that "all investigation documents and any associated data are stored on a secured server with restricted access, where only authorized personnel are granted entry to ensure the utmost confidentiality and data integrity".</p> <p>TAS also established a dedicated server where sensitive data are stored and backed-up. The HR department assigns access rights to staff based on their respective roles. Access rights are activated by the IT department, based on guidance from HR. On a needs basis, the IT department grants access to sensitive folders based on an approval hierarchy set by relevant managers. The IT department tracks access to folders and requests clarification from the CEO in cases where access requests are inconsistent with established approval practices.</p> <p>TAS's Protection Manager authorises who can access records of PSEAH complaints, as well as notes from safeguarding cases. The Safeguarding Officer, the CEO and the HR manager are routinely granted access to facilitate tracking of complaints and investigation processes.</p> <p>TAS further limits access to the physical server to IT staff only, and protects data with a firewall, and power backup solutions.</p> <p>Since the RA-2022, TAS has started the process of revising its Data Protection Policy, currently in draft and re-named as the</p>	91 95 83 92 93 37 68

		<p>Information Sharing and Data Protection Policy. In the draft policy, TAS regulates that any safeguarding complaint is assigned a code in order to protect sensitive data of victims, and establishes that a tracker be put in place to document all cases. Furthermore, the draft policy indicates that editorial access to the tracker is limited to the Safeguarding Officer and the Protection Manager. The above policy statements form part of TAS's ongoing routines when managing safeguarding complaints.</p> <p>TAS continues to adhere to the guidelines of the GBV and Child Protection sub-clusters, adopting a survivor-centred approach which includes the commitment that sensitive information is stored securely.</p> <p>TAS's Code of Conduct (CoC) and Complaints and Feedback (CFM) mechanism continue to outline the duty of confidentiality for staff.</p> <p>Based on all of the above evidence, TAS has the systems in place to safeguard personal information collected from people affected by crisis that could put them at risk and therefore the CAR opened at the RA-2022 is closed.</p>	
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3. Summary of non-conformities

Corrective Action Requests (CAR)	Type	Resolution due date	Status	New resolution due date (if)
2022-3.8: TAS's Data Protection Policy does not cover protection cases or the safeguarding of information related to the investigation of sensitive complaints.	Minor CAR	2023/07/18	Closed	N/A
Total Number of open CARs	0			


4. Lead auditor recommendation

<p>In my opinion, TAS has demonstrated that it is taking necessary steps to address the CAR identified in the previous audit and continues to conform with the requirements of the Core Humanitarian Standard on Quality and Accountability.</p> <p>I recommend maintenance of certification.</p>	
<p>Name and signature of lead auditor:</p> <p>Andrea Bollini</p> 	<p>Date and place:</p> <p>Nairobi, 09/01/2024</p>

5. 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: 2024/08/18	
Name and signature of HQAI Executive Director: Désirée Walter 	Date and place: Geneva, 22 January 2024

6. 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: Abdullatif Alzalek 	Date and place: 01/30/2024

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"> <input type="checkbox"/> Independent verification: major weakness. <input type="checkbox"/> Certification: major non-conformity, leading to a major corrective action request (CAR) – No certificate can be issue or immediate suspension of certificate.
1	Your organisation is making efforts towards applying this requirement, but these are not systematic.	<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"> <input type="checkbox"/> Independent verification: minor weakness. <input type="checkbox"/> 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"> <input type="checkbox"/> 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"> <input type="checkbox"/> 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