

Takaful al Sham Charitable Organisation (TAS)

Renewal Audit – Summary Report – 2025/08/13

1. General information

1.1 Organisation

Type	Mandates	Verified
<input type="checkbox"/> International <input checked="" type="checkbox"/> National <input type="checkbox"/> Membership/Network <input checked="" type="checkbox"/> Direct Assistance <input type="checkbox"/> Federated <input type="checkbox"/> With partners	<input checked="" type="checkbox"/> Humanitarian <input checked="" type="checkbox"/> Development <input checked="" type="checkbox"/> Advocacy	<input checked="" type="checkbox"/> Humanitarian <input checked="" type="checkbox"/> Development <input checked="" type="checkbox"/> Advocacy
Legal registration	Türkiye Registered Charity No. 27016179	
Head Office location	Gaziantep, Türkiye	
Total number of organisation staff	281	

1.2 Audit team

Lead auditor	Mahmoud H. Elsis
Second auditor	
Third auditor	
Observer	
Expert	
Witness / other participants	

1.3 Scope of the audit

CHS:2024 Verification Scheme	Certification
Audit Cycle	Third audit cycle
Type of audit	Renewal Audit
Scope of audit	The audit covers Takaful Alsham's (TAS) Head Office (HO), and all humanitarian, development and advocacy programming. International and Affiliate offices are not covered in the audit scope.
Focus of the audit	Humanitarian, development and advocacy programming.

1.4 Sampling*

Sampling unit	Project Sites
Total number of sampling units	17
Sample size	5
Total number of onsite visits	2
Total number of sampling units for remote assessment	3
Sampling Unit Selection	
Random Sampling — onsite/remote	Purposive Sampling — onsite/remote
Project #4: Impact – Remote	Project#9: Resilience – Remote
Project #7: BMZ – Onsite	Project #5: Warmth 8 – Remote
Project #10: Al Nour 2 - Onsite	
Any other sampling considerations:	

The auditor adopted an expanded sampling strategy to reflect TAS's broader mandate and recent governance and structural developments. Five projects were selected for the Renewal Audit to ensure balanced coverage across humanitarian, development, and advocacy mandates.

Sampling risks identified:

Five projects were selected for this Renewal Audit based on the scoping and risk assessment conducted, ensuring balanced thematic and geographic coverage across TAS's humanitarian, development, and advocacy mandates. The initial sampling plan included two projects for onsite verification, two for remote assessment, and one for document-based review. However, access permits for field visits to Northwest Syria could not be secured in time. In response, the audit methodology was adapted by replacing onsite verification with remote consultations conducted from TAS's Head Office in Gaziantep. These included structured remote interviews with staff, implementing partners, relevant authorities, and community members, as well as video walkthroughs of 4 project sites led by field staff. This alternative approach provided adequate insight into programme delivery, stakeholder engagement, and operational performance. Additionally, two of the originally selected projects were discontinued prior to the opening meeting due to funding suspensions. The sampling plan was subsequently adjusted to include active and relevant projects, maintaining both relevance and representativeness.

Despite these challenges and given the timely and systematic management of the sampling risks identified, the auditor is confident in the findings and conclusions of this audit based on the sample.

**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	2025-05-28	Number of participants	15
Location	Gaziantep, Türkiye	Any substantive issues arising	No

2.2 Locations Assessed

Locations	Dates	Onsite or remote
Head Office, Gaziantep, Türkiye	2025-05-28 – 2025-05-30	Onsite
Northwest Syria	2025-06-01 – 2025-06-04	Remote

2.3 Interviews

Level / Position of interviewees	Number of interviewees		Onsite or remote
	Female	Male	
Head Office	5	11	
Management	1	4	Onsite
Staff	4	7	Onsite
Project Sites / country-office(s)	0	6	
Management	0	3	Remote

Staff	0	3	Remote
Stakeholders	1	2	
Partner interview – CARE, Warmth 8 project	0	1	Remote
Partner interview – WARCHILD, Impact project,	1	0	Remote
Government representative, Resilience project	0	1	Remote
Total number of interviewees	6	19	25

2.4 Consultations with communities

Type of group and location	Number of interviewees		Onsite or remote
	Female	Male	
Group Discussion 1 – Community members, Al Nour 2 project, Education, ERL, Atmeh, NWS	7	0	Remote
Group Discussion 2 – Community members, Al Nour 2 project, Education, ERL, Atmeh, NWS	8	0	Remote
Group Discussion 3 – Community members, Al Nour 2 project, Education, ERL, Atmeh, NWS	8	0	Remote
Group Discussion 4 – Community members, Al Nour 2 project, Education, ERL, Atmeh, NWS	8	0	Remote
Group Discussion 5 – Community members, Al Nour 2 project, Education, ERL, Atmeh, NWS	0	8	Remote
Group Discussion 6 – Community members, Al Nour 2 project, Education, ERL, Atmeh, NWS	0	9	Remote
Group Discussion 7 – Community members, Al Nour 2 project, Education, ERL, Atmeh, NWS	0	9	Remote
Group Discussion 8 – Community Council, Al Nour 2 project, Education, ERL, Atmeh, NWS	0	3	Remote
Group Discussion 9 – Community Council, Al Nour 2 project, Education, ERL, Atmeh, NWS	2	0	Remote
Group Discussion 10 – Community members, Resilience project, MPCA, Jindires, NWS	9	0	Remote
Group Discussion 11 – Community members, Resilience project, MPCA, Jindires, NWS	7	0	Remote
Group Discussion 12 – Community members, Resilience project, MPCA, Jindires, NWS	5	0	Remote
Group Discussion 13 – Community members, Resilience project, MPCA, Jindires, NWS	5	0	Remote
Group Discussion 14 – Community members, Resilience project, MPCA, Jindires, NWS	0	8	Remote
Group Discussion 15 – Community members, BMZ project, Education and Emergency Response, Maarat Misrin, NWS	6	0	Remote
Group Discussion 16 – Community members, BMZ project, Education and Emergency Response, Maarat Misrin, NWS	7	0	Remote
Group Discussion 17 – Community members, BMZ project, Education and Emergency Response, Maarat Misrin, NWS	6	0	Remote
Group Discussion 18 – Community members, BMZ project, Education and Emergency Response, Afrin, NWS	0	8	Remote
Group Discussion 19 – Community members, Impact project, Education and Protection, Hazra, NWS	0	4	Remote
Group Discussion 20 – Community members, Impact project, Education and Protection, Alhalzon, NWS	0	5	Remote

Group Discussion 21 – Community members, Impact project, Education and Protection, AlBardagly, NWS	5	0	Remote
Group Discussion 21 – Community members, Impact project, Education and Protection, AlBardagly, NWS	5	0	Remote
Total number of participants	88	54	142

2.5 Closing Meeting

Date	2025/06/25	Number of participants	8
Location	Remote	Any substantive issues arising	No

3. Background information on the organisation

3.1 General information

Takaful Al Sham Charity Organisation (TAS) is a Turkish-registered humanitarian and development NGO, established in 2012 by Syrian volunteers in response to the humanitarian crisis. Since its formal registration under Turkish law in 2013 (Reg. No. 27-016-179), TAS has grown into a significant local actor focused on supporting vulnerable communities within Syria. While its operations remain concentrated in Northwest Syria, TAS is expanding its geographic scope following recent legal and strategic developments.

At the time of the audit, TAS had completed the registration of a non-operational office in Germany and was finalising registration procedures in Canada. In January 2025, TAS received official authorisation from Syrian authorities to operate across all governorates. This development aligns with the organisation's strategic direction to progressively shift its operational and governance centre to Syria, including the planned relocation of its headquarters. The shift is intended to enhance proximity to affected communities and support a more context-driven management approach.

TAS's mandate spans humanitarian relief, early recovery, development, and advocacy. Its programming includes education, protection, shelter, health, WASH, food security and livelihoods, and multi-sectoral emergency response. Activities are guided by humanitarian principles and grounded in a rights-based, community-driven approach.

During the Renewal Audit, TAS was transitioning into its 2025–2029 Strategic Plan, titled “Building an Empowered and Resilient Community.” This plan reflects a deliberate move towards localisation, sustainability, and resilience. It introduces thematic priorities such as youth empowerment, local economic development, and civic engagement, while consolidating existing strengths in education and protection.

To support this shift, TAS adopted a revised organogram effective July 2025. Key structural changes include the establishment of a Business Development and Economic Empowerment Department and the launch of an endowment-based fundraising model to promote long-term financial sustainability.

3.2 Governance and management structure

Takaful Al Sham (TAS) is governed by a Board of Directors based in Türkiye, which holds overarching strategic responsibilities, including the approval of institutional policies and oversight of organisational financial and programmatic performance. The Board comprises experienced professionals from the humanitarian and development sectors and meets regularly to provide strategic direction and institutional accountability. The General Manager reports directly to the Board and serves as the organisational conduit for implementing decisions and ensuring alignment with approved mandates.

Operational leadership is delegated to the Chief Executive Officer (CEO), who is responsible for the day-to-day management of the organisation and chairs the Senior Management Team (SMT), composed of directors from key programme, technical, and operational functions. This management arrangement enables cross-departmental coordination, strategic planning, and alignment of delivery with internal policies and external donor requirements.

In July 2025, TAS adopted a revised management structure in line with its 2025–2029 Strategic Plan and its progressive institutional localisation agenda. The previous dual executive leadership model was replaced with a unified CEO role overseeing five principal departments: Relations and Communications, Programmes and Partnerships, Operations, Finance, and Control and Quality.

In addition, the General Manager supervises several independent units with oversight and strategic roles, including Internal Audit and Legal Affairs. A newly established Directorate for Development and Economic Empowerment, covering microfinance, endowment, and community investment programmes, is led by the Director General for Development Affairs, who reports directly to the General Manager. Furthermore, an independent Empowering Youth and Adolescents Unit was created under the General Manager's supervision, reflecting the organisation's increased strategic emphasis on youth engagement and inclusive community participation. The compliance function has been integrated within the Finance Department under the Financial Reporting Manager, where a Compliance and Reporting Officer supports institutional accountability while remaining aligned with core financial governance systems.

3.3 Work with partner organisations

Takaful Al Sham (TAS) operates primarily through direct implementation by its own staff and does not outsource project delivery to external NGOs. However, TAS maintains structured partnerships with local Community-Based Organisations (CBOs) for community mobilisation, needs assessment, and facilitating access to vulnerable groups. These CBOs operate under TAS's technical and operational oversight through capacity-building arrangements rather than traditional implementing partnerships.

TAS has established procedures for CBO engagement, including assessment and monitoring processes managed by the Programmes and Operations departments, with strategic oversight from the Director of Partnership Development and Management. All CBO partnerships are documented and regularly reviewed to ensure alignment with programme objectives and quality standards.

Beyond CBO engagement, TAS maintains partnerships with institutional donors, UN agencies, and sectoral coordination platforms to support programme design, resource mobilisation, and technical compliance. TAS participates actively in coordination forums and working groups in Northwest Syria, contributing to collective humanitarian response whilst maintaining direct implementation accountability.

Since the previous audit, TAS has strengthened its CBO engagement framework and enhanced documentation of partnership outcomes. The organisation continues to identify opportunities to systematise learning from partnerships, improve feedback mechanisms, and formalise collaborative results documentation.

4. Overall performance of the organisation

4.1 Internal quality assurance and risk

Since the 2022 recertification audit, Takaful Al Sham (TAS) has continued to strengthen its institutional mechanisms for internal quality assurance, control, and risk management.

management mechanisms

The Quality Department plays a central role in ensuring CHS compliance. It oversees monitoring and evaluation, accountability, information management, and research and reporting functions. It also manages the Feedback and Complaints Response Mechanism (FCRM) and facilitates internal learning. Despite notable progress, community feedback data is not consistently used across departments to inform planning and decision-making, and learning is not systematically shared with all members of the community across programmes.

TAS has adopted a dedicated policy on the protection from sexual exploitation, abuse, and harassment (PSEAH), which is shared with staff and integrated into programme tools and community awareness materials. This contributes to linking protection measures with internal quality assurance and accountability systems.

At the governance level, internal control is implemented through the Internal Audit Unit, which reports directly to the General Manager and operates under a risk-based annual audit plan. Audit results are shared with relevant departments, but there is no systematic mechanism to track the closure of audit recommendations. A Compliance and Reporting Officer, previously situated under the Internal Audit Unit, now sits within the Finance Department and conducts operational reviews. This overlap raised concerns regarding the independence of the internal audit function. TAS has acknowledged this risk and committed to addressing it in the revised structure to be implemented in July 2025.

TAS has taken initial steps to establish a risk management framework, including a draft policy and a multi-category risk register. However, the current system lacks assigned risk owners, mitigation plans lack clear responsibilities or timeframes, and risk reports are not regularly issued to senior management or the Board. Strategic, reputational, and compliance-related risks are not systematically assessed or monitored.

Financial resource management remains one of TAS's relative strengths, with clear policies in place for procurement, financial management, and cost allocation. Policies on fraud, corruption, and conflict of interest also exist, though they are not yet integrated into a comprehensive institutional risk management system.

4.2 Level of application of the CHS

Takaful Al Sham (TAS) has demonstrated substantial progress in applying the Core Humanitarian Standard (CHS) across its systems and programmes. There is strong institutional commitment to the principles of quality and accountability, supported by dedicated structures and technical capacity. Staff at various levels demonstrate a solid understanding of CHS requirements, particularly those related to respectful behaviour, inclusion, and accountability to affected populations. Feedback from communities and stakeholders consulted during the audit confirmed TAS's relevance, responsiveness, and professional conduct. The Quality Department plays a central role in promoting CHS commitments through programme monitoring tools, and functional feedback and complaints mechanism (FCRM).

The strongest performance was observed under Commitments 3 and 6. TAS achieved full conformity across all requirements under Commitment 3, reflecting a coherent and effective approach to strengthening local capacities and supporting community resilience. Under Commitment 6, Requirement 6.4 received a score of 4 for TAS's exemplary partnership model with community-based organisations (CBOs), which includes co-design processes, joint implementation, and tailored support strategies. This reflects a mature and equitable localisation approach.

4.3 PSEAH

TAS addresses sexual exploitation, abuse, and harassment through a defined safeguarding framework guided by its Code of Conduct and operationalised through key policies, including

the Safeguarding SOPs, PSEA Investigation SOPs, and Accountability Policy. TAS's approach incorporates protection and safeguarding considerations across its programmes, with needs assessments capturing demographic-specific vulnerabilities.

Community engagement on safeguarding includes efforts to raise awareness about expected staff conduct and the organisation's commitments to protection, using banners, outreach sessions, and designated focal points at service locations. TAS provides multiple safe and accessible reporting channels, including in-person reporting, telephone hotlines, digital platforms, and written submissions, enabling diverse entry points for communities to raise concerns.

Safeguarding case management is led by a designated Safeguarding Officer and coordinated through a multi-functional structure involving senior leadership from human resources, executive, and operational units. Investigation procedures follow structured protocols, with risk categorisation informing response pathways and decision-making processes. Where appropriate, the organisation facilitates referrals to external actors for medical, psychosocial, and protection-related support, in line with survivor-centred principles.

While key systems are in place, the Code of Conduct is not yet available in Arabic, which limits accessibility for some staff. Community awareness of SEAH prevention remains uneven, and although feedback and complaint mechanisms are functional, they may not fully ensure confidentiality at the point of disclosure for sensitive cases. Strengthening these areas would reinforce TAS's commitment to safe and accessible protection practices and further promote inclusive access to safeguarding mechanisms for all groups it serves.

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.	2.5
<p>TAS shares information on its mandate, programme activities, selection criteria, and feedback channels through various methods, including banners at service points, WhatsApp messages, printed brochures, handouts, and community meetings. Communications are primarily in Arabic and designed to be culturally appropriate, reflecting the organisation's commitment to transparency. Participation mechanisms exist across operational areas, mainly through community councils and established committees. These structures enable regular interaction but may not be fully accessible to all groups, particularly newly displaced populations or those outside formal networks. While TAS communicates regularly and through multiple formats, it does not consistently assess whether communities understand the information shared or are able to use it to engage meaningfully in decisions that affect them.</p>	
<p>Feedback from communities:</p> <p>Communities generally find TAS communications respectful and relevant, and confirm that the organisation considers their diversity and specific needs. People feel treated fairly and included. Communities confirmed they are asked for consent and can decline. TAS uses written forms for published materials and verbal consent in other cases. Most understand TAS's commitments, including staff behaviour and PSEAH obligations. However, some newly displaced individuals and those with limited Arabic literacy were not fully aware of the organisation or ways to engage.</p>	
Commitment 2: People and communities access timely and effective support in accordance with their specific needs and priorities.	2.7

TAS integrates local knowledge and capacities into programme planning through structured consultations with community committees and local councils. Fair and transparent selection processes are applied through initial consultations with community committees to identify vulnerable groups, followed by site visits and household assessments to validate beneficiary lists. Monitoring systems support timely adjustments, such as the reallocation of funds in response to shifting displacement patterns. Technical standards are applied through cluster engagement, with TAS contributing to sectoral tools, notably in child safeguarding. Organisational policies embed context analysis and inclusion of diverse vulnerabilities across programmes. However, TAS lacks a formal system for referring unmet needs beyond its scope. While informal referrals may occur, these are not consistently documented or applied across operational areas.

Feedback from communities:

Communities confirmed that TAS considers their knowledge and experience in programme design and implementation. Selection processes are viewed as fair and based on need, and assistance is generally delivered on time, with updates shared via WhatsApp. However, when needs fall outside TAS's scope, staff acknowledge them, but communities reported no follow-up or referral to other actors.

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

3.0

TAS demonstrates conformity across all requirements under this commitment through a structured approach to strengthening local capacities and community resilience. The organisation applies consistent methods through partnerships with CBOs, training for formal and informal community leaders, and engagement mechanisms that reinforce existing capacities while avoiding dependency. These elements are integrated across planning, implementation, and monitoring processes. Community councils and committees are engaged throughout the programme cycle, supported by established policies that facilitate local ownership and structured feedback. Needs assessments inform programme responsiveness to contextual challenges such as displacement and service disruptions. Awareness materials and communication tools support community access to relevant information.

Programmes are implemented using a rights-based approach, with inclusive planning and formal agreements supporting shared responsibilities. Localisation and community-led decision-making are reflected in strategic and operational practice.

Feedback from communities:

Communities confirmed that TAS supports local decision-making from the outset through structured engagement with community committees. They reported participating in preparedness planning, including discussions on displacement patterns and livelihood or resilience-focused interventions, and noted that TAS strengthens community-led responses. Community councils and committees confirmed shared ownership of resources and leadership throughout programme design, delivery, and follow-up.

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

2.2

TAS has established systems to identify and mitigate potential negative impacts during programme planning, with particular attention to security and protection security risks, including SEAH. The organisation demonstrates contextual awareness and applies conflict-sensitive measures to avoid exacerbating tensions through its interventions. However, TAS lacks a coherent organisational approach to systematically monitor and address environmental harm across its operations. Data protection practices require further strengthening, particularly regarding informed consent and ensuring communities understand how their personal information is used. These gaps limit TAS's ability to prevent harm consistently across its operations and to fully safeguard affected people and the environment.

Feedback from communities:

<p>Communities confirmed trust in TAS's handling of personal data, with no concerns raised regarding misuse. However, some individuals indicated they were not clearly informed about how their information would be used. Awareness of staff conduct expectations was uneven. No environmental concerns were reported, and most respondents were either unaware of any negative impact or expressed confidence that TAS would address such issues if they arose.</p>	
<p>Commitment 5: People and communities can safely report concerns and complaints and get them addressed.</p>	2.3
<p>TAS has established a complaints and feedback mechanism with multiple access points, including feedback and complaints boxes, WhatsApp, email, hotlines, and in-person reporting. The system is governed by organisational policies, including the Accountability Policy, Safeguarding and PSEA Policy, Whistleblowing Policy, and Code of Conduct. Staff receive complaints handling training within 90 days of joining, with periodic refresher sessions. Community uptake demonstrates functionality, with 3,144 documented feedback entries across sampled projects. Average response times range from 3 to 7 days, in line with the 15-day policy limit. However, the mechanism design uses shared entry points for all complaint types, which may compromise confidentiality for SEAH-related disclosures. This presents a risk at the intake stage for survivors. Additionally, TAS does not consistently monitor whether communities, especially newly displaced people, understand staff conduct expectations.</p>	
<p>Feedback from communities: Community consultations confirmed that TAS's complaints channels are accessible, known, and appropriate. People reported that they can safely raise concerns, including SEAH-related complaints, and trust the organisation to handle them confidentially. Most understood how to report complaints and how these are addressed. Awareness of staff behaviour expectations was generally present, though some variation existed across different groups.</p>	
<p>Commitment 6: People and communities access coordinated and complementary support.</p>	3.3
<p>TAS demonstrates conformity across all requirements under this commitment, operating structured coordination frameworks through policies including the CBOs Partnership and Capacity Building Policy, Grant and Partnership SOPs, and the Stakeholder Analysis Plan. The Strategic Plan commits to shifting power, resources, and decision-making to the community level. Formal coordination agreements are in place, including MOUs with local authorities and participation in sectoral mechanisms. TAS contributes to UN cluster technical groups, sharing programme insights and project details to support prioritisation and avoid duplication. Partner support includes self-assessment, training, mentorship, and joint reviews. Quality assurance is embedded through the Partner Assessment Procedure, Partner Review Tool, and Grants Management Manual. Co-design and complementarity approaches preserve partner identity and reinforce local capacities. PSEAH roles are integrated into partnership agreements. TAS has an exemplary partnership model with community-based organisations (CBOs), which includes co-design processes, joint implementation, and tailored support strategies, reflecting a mature and equitable localisation approach.</p>	
<p>Feedback from communities: Communities interviewed reported no duplication of assistance. Community committees and local councils contribute to decision-making processes and confirmed that TAS coordinates with local authorities prior to implementation. Stakeholders noted that TAS shares programme insights with UN cluster coordination groups, helping shape standard practices, and that it voluntarily shares project information across national platforms.</p>	
<p>Commitment 7: People and communities access support that is continually adapted and improved based on feedback and learning.</p>	2.6
<p>TAS maintains a feedback system with multiple access points, including WhatsApp, in-person communication, feedback and complaints boxes, and consultation sessions with community committees. These channels are regulated by formal procedures outlined in the MEAL and Accountability Policies. Monitoring and evaluation processes are defined and operationalised through effective processes and tools. Data collection processes are designed to be inclusive, capturing disaggregated information by gender, age, vulnerability, and displacement status while</p>	

accommodating respondents' time constraints. Responses are typically provided within 3 to 7 days, and individual feedback is addressed through established documentation protocols.

However, gaps remain in the systematic dissemination of learning and the communication of how feedback informs decision-making. While TAS collects feedback and monitors its programmes, it does not have a structured mechanism to systematically share analysis, learning, or resulting programme changes with communities and relevant stakeholders. Some individuals expressed uncertainty about how their input influenced decision-making, and follow-up on scope change requests was not always communicated. The absence of a coordinated dissemination process limits community-wide access to organisational learning.

Feedback from communities:

Communities confirmed that feedback is regularly collected and responded to, with noticeable improvements to projects over time. Few community members reported receiving broader learning or programme-wide insights shared back by TAS. However, some individuals were unsure whether their input informed decisions, and not all received responses on requested changes.

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

2.3

TAS maintains a structured policy framework to support respectful, competent, and well-managed staff and volunteers. The Strategic Plan 2025–2029 embeds values of respect, integrity, excellence, and team spirit, with strategic objectives committing to cohesive teams and institutional oversight. The HR Policy outlines procedures for recruitment, performance management, learning and development, health and safety, and staff well-being. Onboarding includes induction on HR policies, PSEAH, safeguarding, Code of Conduct, and safety protocols. A dedicated Safety and Security Unit oversees staff safety and emergency response. Leadership commitment to staff development is reflected in the allocation of a dedicated training budget equivalent to half a month's salary per staff member annually. However, implementation gaps were identified. No performance objectives were established for 2024 or 2025, and evaluations were not conducted in 2024. The 2025 cycle had not commenced by the audit date. Training was not implemented as planned, with key technical topics missing. No system exists to systematically identify and address performance gaps. The Code of Conduct is not available in Arabic, limiting accessibility.

Feedback from communities:

Communities praise the professionalism, technical expertise, and respectful conduct of TAS staff. Staff were described as professional, responsive and following proper procedures. No misconduct by staff was reported by community members during consultations.

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

2.3

TAS maintains structured financial systems for budget tracking and expenditure reporting at all levels. Financial management is guided by a comprehensive Financial Manual aligned with International Financial Reporting Standards (IFRS). The organisation operates within a clearly defined control environment supported by established policies on the segregation of duties and clearly assigned staff responsibilities. Ethical frameworks, including the Code of Conduct, Anti-Fraud Policy, and Accountability Policy, are in place, with mandatory anti-corruption requirements extended to partners.

However, TAS does not yet apply a consistent and organisation-wide approach to risk assessment and management. The Risk Management Policy remains in draft form and is not yet approved or implemented. Risk ownership is not clearly assigned, and mitigation actions lack timelines and review mechanisms. Human resource management continues to show inconsistencies in staff development and performance management systems. Environmental resource management is guided by the green policy embedded in the Procurement Policy, but implementation remains limited, with no defined operational targets or tracking systems across projects.

Feedback from communities:

Community members and partners consistently confirmed that TAS uses its resources responsibly, with goods and services delivered on time and of good quality. Respondents expressed trust in TAS's capacity to fulfil its commitments and reported transparency in how resources are used and shared. No concerns were raised regarding misuse or waste of resources.

** 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

Corrective Action Request (CAR) / Weaknesses	Type	Status	Resolution timeframe
2025-2.5: TAS does not ensure that unmet priority needs of people and communities are referred to relevant stakeholders with the technical expertise and capacity to address them.	Minor	New	By the 2028 Renewal Audit
2025-4.5: TAS does not have a coherent organisational approach to reduce the negative environmental impacts of its operations and programmes, in line with recognised good practice.	Minor	New	By the 2028 Renewal Audit
2025-5.2: TAS does not regularly monitor whether all people and communities understand the expected behaviour of staff and volunteers in preventing harmful practices, including SEAH.	Minor	New	By the 2028 Renewal Audit
2025-7.4: TAS does not systematically share analysis and learning from feedback and monitoring, or related programme changes, with communities and relevant stakeholders.	Minor	New	By the 2028 Renewal Audit
2025-8.3 – TAS does not systematically ensure that staff have the necessary support, skills and competencies to fulfil their roles and responsibilities effectively.	Minor	New	By the 2028 Renewal Audit
2025-9.5: TAS does not systematically identify, prevent, or manage risks at all organisational levels, and actions are not consistently taken in response to known or emerging risks.	Minor	New	By the 2028 Renewal Audit
Total Number of open CARs	6		

6. Claims Review

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

In my opinion, TAS demonstrates 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:

Mahmoud Hassanin Elsis


Date and place:

2025-07-18

8. HQAI decision

Certificate renewed:

- ☒ Issued
☐ Preconditioned (Major CARs)

Start date of the current certification cycle: 2025/08/13

Next audit before 2026/08/13

Name and signature of HQAI Executive Director:

Désirée Walter


Date and place:

Geneva, 13 August 2025

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

☒ Yes ☐ No

I accept the findings of the audit

☒ Yes ☐ No

Name and signature of the organisation's representative:

Abdullatif Alzalek


Date and place:

31/08/2025

Appeal

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

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

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

Annex 1: Explanation of the scoring scale*

Scores	Meaning for all verification scheme options, including self-assessment and third-party audits	Guidance for scoring requirements
0	<p>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.</p> <p>For third-party auditing schemes:</p> <p>Independent verification: A major weakness.</p> <p>Certification: A major non-conformity that compromises the integrity of the commitment which leads to a major corrective action request (CAR).</p>	<p>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.</p>
1	<p>Your organisation does not currently meet the requirement.</p> <p>For third-party auditing schemes:</p> <p>Independent verification: A minor weakness.</p> <p>Certification: A minor non-conformity that compromises the integrity of the requirement which leads to a minor corrective action request (CAR).</p>	<p>To give a score 1, not all of the measurable components of the requirement are verified to be in place.</p>
2	<p>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.</p> <p>For third-party auditing schemes:</p> <p>Independent verification: Requirement is met with an observation.</p> <p>Certification: Conformity with an observation.</p>	<p>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.</p>

3	<p>Your organisation meets the requirement, with organisational systems ensuring it is being met consistently throughout the organisation.</p> <p>For third-party auditing schemes:</p> <p>Independent verification: Requirement is met.</p> <p>Certification: Conformity.</p>	<p>To give a score 3, all measurable components of a requirement are verified to be in place.</p>
4	<p>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.</p> <p>For third-party auditing schemes:</p> <p>Independent verification: Requirement is met in an exemplary way.</p> <p>Certification: Conformity in an exemplary way.</p>	<p>To give a score 4, all measurable components of a requirement are verified to be in place.</p> <p>In addition, the following must be verified:</p> <ul style="list-style-type: none"> An organisational system (or systems) that demonstrate an innovative approach to meeting the requirement at a high standard throughout the organisation are in place. <p>and/or</p> <ul style="list-style-type: none"> 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.
	<p>Guidance notes for scoring commitments:</p> <ul style="list-style-type: none"> 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