

Terre des Hommes Netherlands (TdH NL)

Initial Audit – Summary Report - 2024/02/09

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 checked="" type="checkbox"/> Federated <input checked="" 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	Registered as a foundation in the Dutch Trade Register, No. 41149287	
Head Office location	The Hague, Netherlands	
Total number of organisation staff	199	

1.2 Audit team

Lead auditor	Nik Rilkoﬀ
Second auditor	
Third auditor	
Observer	
Expert	
Witness / other participants	

1.3 Scope of the audit

CHS Verification Scheme	Independent Verification
Phase of the audit	Initial Audit, First cycle
Coverage of the audit	<p>All CHS requirements in the international advocacy, development and humanitarian programmes.</p> <p>Since 2020, an affiliated but legally separate foundation - Stichting Terre des Hommes Winkels manages the retail activities of Stichting Terre des Hommes Nederland and trades under the same logo. TdH NL has full control over this foundation as its sole statutory director, however, it is a separate legal entity and not included in the scope of this audit.</p>
Extraordinary or other type of audit	

1.4 Sampling*

Total number of Country Programme sites in scope	15
Total number of sites for onsite visit	1
Total number of sites for remote assessment	3

Name of Country programme site	Included in final sample (Y/N)	Rationale for sampling and selection / de-selection decision	onsite or remote
Random sampling			
Cambodia	Y	Development mandate, in-country-management of INGO partnership	Remote
Afghanistan	N	No, this programme provides funding to a sister TdH, with a limited role for TdH NL and extreme context difficulty	
Nepal	Y	Development mandate, remote management of local partners	Remote
Kenya	Y	Development, advocacy and recently closed humanitarian programmes (all mandates covered in audit scope), also all partner configurations: INGO, LNGO and sister TdH	Onsite
Purposive sampling			
Ethiopia		In-country-management of local partnerships in a humanitarian programme	Remote
Any other sampling performed for this audit: N/A			
Sampling risks identified: None, the auditor is confident in the information collected through sampling, and has been able to draw findings on performance against the standard based on the collected evidence.			

**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
The Hague, The Netherlands	2023/5/1 – 9 2023/9/21 – 10/12	Onsite and remote
Kenya	2023/8/21 – 25	Onsite
Nepal	2023/8/30 – 31	Remote
Ethiopia	2023/8/31 – 9/4	Remote
Cambodia / Asia Regional Office	2023/9/1	Remote
Africa Regional Office	2023/9/14	Remote

2.2 Interviews

Level / Position of interviewees	Number of interviewees		onsite or remote
	Female	Male	
Head Office / Regional Offices			
Management	4	1	Onsite & remote
Staff	17	4	Onsite & remote

Country Programme			
Management	1	4	Onsite & remote
Staff	5	3	Onsite & remote
Partner staff	5	3	Onsite
Others		1	Onsite
Total number of interviewees	32	16	48

2.3 Consultations with communities

Type of group and location	Number of participants		onsite or remote
	Female	Male	
SCROL Community resource people	3	3	Onsite
SCROL Caregivers and parents	6	1	Onsite
SCROL Youth group 1	10	8	Onsite
SCROL Youth group 2	50	16	Onsite
JOFA Community mentors	8	3	Onsite
JOFA Parenting Without Violence - facilitators and caregivers	7	3	Onsite
JOFA Trained teachers	2	2	Onsite
JOFA Youth group 1	5	5	Onsite
JOFA Youth group 2	2	9	Onsite
Total number of participants	93	50	143

2.4 Opening meeting

Date	2023/05/02
Location	The Hague (including onsite and remote participants)
Number of participants	67
Any substantive issues arising	Request that auditors undergo appropriate preparation to interview children/youth.

2.5 Closing meeting

Date	2023/10/04
Location	Online
Number of participants	5
Any substantive issues arising	None

3. Background information on the organisation

3.1 General information

Stichting Terre des Hommes Nederland (TdH NL) is an independent foundation head quartered in The Hague, the Netherlands. It was established in 1966 and registered as an international non-government organisation. It began by providing aid to developing countries before shifting its focus to stopping child exploitation, specialising in protecting children from violence, harmful labour, trafficking, sexual exploitation, malnutrition and factors contributing to ill health.

The organisation's vision is 'Children can flourish in a world free of all forms of exploitation' and its mission is to protect children by preventing and stopping child exploitation. And by empowering children to make their voices count.

The TdH NL Global Strategy 2023 – 2030, Listen Up! was developed through the expertise, experience and aspirations of the staff, the work of partners and the opinions of 189 children and 53 youths from eight countries in which TdH NL operates. It sets TdH NL's aspiration for the strategic period: *"Lifting up children's voices in an evidence-informed approach to stopping child exploitation through systemic change."* TdH NL's programmes are being realigned to three current programming priorities: child sexual exploitation, child labour and humanitarian action.

TdH NL is a member of Terre des Hommes International Federation (TdHIF), a global network of nine children- and youth-focused member organisations committed to bringing meaningful and lasting change to the lives of children and youth, especially the most vulnerable. TdHIF operates in 70 countries worldwide and is a member of the Joining Forces Alliance (JFA). The JFA was established in 2017 by six child-focussed agencies to use their collective power to accelerate change and secure children's rights and end violence against them.

TdH NL is present in nine countries in Africa and Asia, with regional offices located in Kenya and Cambodia. Country Offices (COs) are established as branch offices except for two that are required to have local registration. COs are led by Country Directors who report to Regional Directors, who in turn report to the Programmes Director at the Head Office (HO). As at August 2022, TdH NL has humanitarian, development and advocacy projects in 15 countries in Asia, Africa, Europe and the Middle East, primarily implemented in collaboration with partners, including in countries where TdH NL is not physically present.

Within the years of the COVID pandemic, TdH NL underwent major organisational changes including frequent leadership departures, high staff and Supervisory Board turnover and financial changes that significantly impacted the organisation and its remaining staff. In 2022 a social consultancy firm undertook staff consultations as part of an organisational review, recommending a new structure to deliver on the new Listen Up! strategy and clarifying organisational responsibilities and accountabilities.

Alongside the organisational restructure, several policies are under revision or in different roll-out stages. New systems are being explored for finance and human resource (HR) functions. A framework for integrity was recently signed off by the Supervisory Board and is partially rolled-out at the time of this audit, while the accountability framework is in the design stage, and the development of project management guidance and tools has begun. The new organisational strategy and accompanying Theory of Change seek alignment of programmes over their implementation period, and a system of monitoring both strategy- and department-level key performance indicators (KPIs) is designed to facilitate learning, adjustment and adaptation through the strategic period.

TdH NL's funding base includes foundations, governments, the Dutch public and other corporate and private sources. Current funders include the European Commission, both DG ECHO (Directorate-General for European Civil Protection and Humanitarian Aid Operations) and DG INTPA (Directorate General for International Partnerships), the Dutch Ministry of Foreign Affairs, including through the Dutch Relief Agency (DRA), Giro 555¹, the US Government Department of Labour, Dutch Postcode Lottery, and the Global Fund to End Modern Slavery. Organisational income for the year 2021 was €22.8 million.

¹ Samenwerkende Hulporganisaties (Foundation of Cooperating Aid Organisations, known as SHO or Giro555) is a cooperative effort of aid organisations that work together to provide humanitarian aid to people in disaster areas and cooperatively collect donations and inform the Dutch public.

3.2 Governance and management structure

TdH NL is a registered foundation with the Dutch Chamber of Commerce and follows applicable Dutch laws and regulations for charities. It has its own bylaws as the main governing documents.

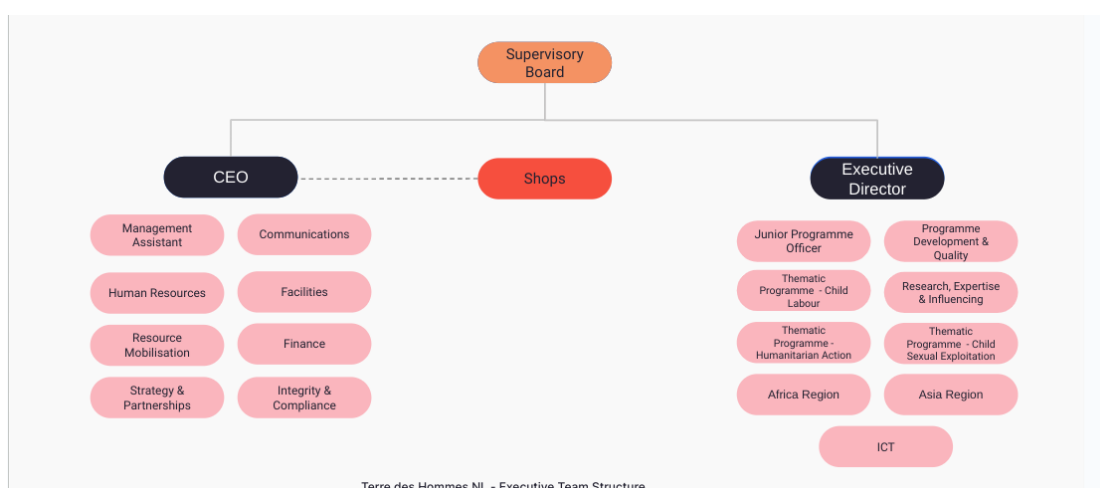
The Supervisory Board is the supreme body of Terre des Hommes Netherlands Foundation, entrusted with the general oversight of the organisation. The Supervisory Board’s tasks include:

- Approval of the annual plan and strategy of TdH NL including the budget and investments;
- Supervising the implementation of the strategy, achieving the goals and the general course of affairs;
- Approval of the annual accounts and annual report.

The Supervisory Board is also in charge of appointing members of the Executive Team and supervises its performance.

The Executive Team (ET) is in charge of daily management and implementation of TdH NL’s strategic plan. Its mandate is documented in TdH NL’s articles of association (Statuten Stichting Terre de Hommes Nederland) and elaborated further in the management regulations. The ET is formed by the Managing Director (MD/CEO) and the Programme Director (PD/ED), and reports to the Supervisory Board. The PD joined the organisation in 2021, taking on the new role in September 2022. The MD joined in 2023 after TdH NL had an interim MD for one year. Prior to that, in 2021, 4 people succeeded each other in this role. An Operations Director role was absorbed into the Managing and Programme Directors’ roles in July 2023. In September 2023 a new management structure of two Executive Directors was approved. This new management team is overseeing the widespread organisational changes including staff recruitment and redeployment. The two Regional Directors, along with the Manager, Strategy and Partnerships, Head of Marketing, Communications and Fundraising, Interim Retail Manager and the ET, form the International Management Team (IMT) that meets bi-weekly to communicate progress in the change process and oversee implementation of the strategy at the country level.

The following organogram depicts the new structure that took effect in TdH NL in September 2023, including the legally separate retail shops. Several positions are still under recruitment.



Each CO is headed by a Country Director who reports to a Regional Director.

TdH NL undertook a CHS self-assessment in 2020, and has since undergone multiple organisational changes that are still in progress. The timing of this CHS audit has been prompted by a requirement of the Dutch Relief Alliance (DRA).

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

Quality Assurance: Terre des Hommes International Federation (TdHIF) is currently developing a Multiannual Strategic Operational plan, seeking to both increase collaboration between TdH members and to outline a systematic approach to quality. Currently, TdHIF members submit annual accountability reports on child safeguarding compliance.

At the TdH NL level, quality assurance systems include a certification for the ECHO Framework Partnership Agreement (ECHO FPA) and with Partos (the Dutch membership body for international development organisations). Partos helps its member organisations carry out their work as effectively as possible, supporting practical implementation of ISO 9001:2015 (referred to as Partos 9001), focussing on management systems and commitment, risk, quality, staff competence and implementation planning and control.

Internal accountability is ensured through inclusion of, and consultation with, staff during key processes and communication of key decisions. Accountability to external stakeholders is supported through publication of annual audits and reports, International Aid Transparency Initiative (IATI) compliance, project-based reports, and regular communication with donors and the public.

TdH NL's approved projects are monitored and overseen via PRIMAS - Project Reporting and Information Management System, where targeted results, standardised output and outcome indicators and strategies are tracked and monitored. Outcome indicators and strategies are then used to align each project to TdH NL's Theory of Change and the Listen Up! organisational strategy.

Within programmes, the PM&E Guidelines (2018) (programme monitoring and evaluation) locate monitoring practice within design and project management processes. They outline roles for partner organisations and TdH NL staff in programme and finance monitoring, and integrate monitoring and reporting tools. Knowledge sharing and learning is identified as a key pillar in the new TdH NL theory of change, and learning objectives are currently expected to be articulated and developed in project proposals. The new Programme Development and Quality (PDQ) team is re-developing both monitoring, evaluation, accountability and learning (MEAL) guidance and programme design and reporting templates, both within an accountability framework.

Internal Controls: The recently reconstituted Supervisory Board includes a certified accountant, and an audit committee is currently forming as part of the control environment. The organisation is audited externally with annual financial statements published in TdH NL's annual report. Individual projects are externally audited according to donor requirements. Internal audits of controls, governance and accounting processes are conducted at the country-level at a rate of two countries per year, unless an extraordinary audit becomes necessary for example when a complaint is made. A full internal audit policy is under development.

TdH NL's finance department verifies country offices' budgets and financial reports comply with policies and applicable laws and regulations. There is currently no global consolidated compliance manual although each region has a locally contextualised manual for finance and procurement. A global finance software will be introduced to improve efficiencies and ensure information is compatible between country, regional and head offices. Other internal financial controls include segregation of duties, dual signatures, monthly financial budget-versus-actual reporting from countries, cash reconciliations and balances approved in PRIMAS, and transfers approved in Zenvoices by Regional Directors.

Risk Management: TdH NL's Supervisory Board receives quarterly reports from the Executive Team, including implementation of the new strategy, budget and re-forecasting and the overall change process. The organisation has not previously had an organisational risk register or framework for managing risk. The ET is currently overseeing a process to develop a corporate risk register and define, follow and maintain a risk management strategy and practices. Risk

registers for each part of the organisation will then be expanded to the IMT to include the Regional Directors' areas of concern.

Risk management is included in the job descriptions of the MD, the Finance Manager and the Head of Research, Expertise & Influencing (REI) as well as the Director of Programmes. Risk reduction in TdH NL includes the application of key policies contained in the Integrity Framework (IF) (2023): The Global Code of Conduct (CoC), Safeguarding, Sexual Harassment in the Workplace and Conflict of Interest. All new staff are required to sign the CoC and Safeguarding policies and go through onboarding where these topics are highlighted. An organisation-wide roll-out of the new CoC will include training, awareness raising and re-signing by all staff and partners. Partners' policies must match minimum requirements, and will need to be revisited with long-term partners, given the volume of change in TdH NL, including a forthcoming new Partnership Policy.

TdH NL has four documented complaint handling processes, although only one is in use across the organisation (SpeakUp!). 'Keeping children safe' is used in one region. The four are:

- 1) "Tutu the elephant", a child-friendly process for reporting sexual exploitation and abuse and other abuses of power, with awareness raising materials including a comic, posters and brochures.
- 2) A "Keeping children safe" toolkit, in which children's rights to complain and the scope of what they can complain about are communicated age-appropriately.
- 3) A complaint and feedback handling process for children and communities that covers programming as well as sexual exploitation and abuse (SEA) and other abuses of power. This provides guidance on consulting children on how they prefer to make complaints and give feedback, presents principles of complaint handling including confidentiality and non-retaliation, and describes a survivor-centred approach to managing complaints.
- 4) The SpeakUp! mechanism that receives and handles complaints from staff covering breaches of the CoC. The SpeakUp! manual includes complaint management processes and the right to appeal. Protection of whistle-blowers is enshrined in the CoC: TdH NL does not tolerate retaliation against anyone who raises a concern, makes a report or cooperates in an investigation. This is in line the Netherlands' Whistleblowers Authority Act and the EU Whistleblowing Authority Act.

Annual Country Plans include strength, weakness, opportunity, threat (SWOT) analyses. At the project level, PRIMAS requires risk matrices (that specifically identify child safeguarding risks) and articulation of mitigation measures. These are re-evaluated annually.

3.4 Work with partner organisations

TdH NL's Core Principles commit to ensuring that the forthcoming revised partnership policy will include an accountability framework and a feedback mechanism for partners and communities. The Core Principles also commit to sharing the power in interactions with community-based organisations, based on recognition of TdH NL as a European-based international NGO. The 2023 Interim Partnership Guidelines reflect the Partnership Guidelines (2007) in prioritising support to local organisations in order to achieve sustainable interventions and become self-reliant.

Partnerships are managed at country and regional levels with partners selected according to defined criteria for collaboration and programming. In the previous policy, TdH NL distinguished between project and structural partners. In the new partnership framework, there will be revised models based on contemporary perspectives and reflecting the intention for meaningful partnerships.

The Participatory Capacity Assessment Tool (PCAT) builds on the selection process, creating a baseline against which the progress of partner capacity is measured annually. It is intended that partners own the assessment process, contribute to identifying gaps they seek to address through training and support, and commit to a change process. PCATs cover governance,

financial management, programme development and monitoring, quality of results and effectiveness of programmes, and policy influencing and networking. Due diligence also includes capacity, legal registration, non-political and non-profit orientation with a child rights perspective, transparent management, and organisational and administrative structures. It also considers the policy environment, financial management capacity and accountability, including reference checks. While TdH NL expects several mandatory policies are included in partnership agreements, there are aspects of CHS Commitments that are not part of the current partnership relationship.

Regular monitoring occurs to identify and rectify any poor performance. This includes on-site monitoring, post-distribution monitoring and real-time reviews, alongside quantitative surveys and qualitative monitoring including collecting change stories, key informant interviews and focus group discussions (FGDs). Quarterly performance review meetings also facilitate reflections by project teams on what is working and areas for improvement. Feedback from children, communities and stakeholders is considered when planning remedial action.

Programmatic reporting is carried out through quarterly inputs into PRIMAS, as well as regular narrative reporting as agreed in contracts. Monthly financial reports are submitted and regular checks take place for budget monitoring and to confirm compliance.

In addition to working through local partners, TdH NL also works in consortia with other 'like-minded', child-focussed NGOs. Listen Up! defines the collaborative, multi-stakeholder approach as a priority to achieve change.

TdH NL's current portfolio of 53 projects is predominantly implemented through partners, (approx. 95% with 2 projects implemented directly). Local NGOs form 78% of those partnerships, with INGOs and sister TdH organisations comprising the remainder.

4. Overall performance of the organisation

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

As one of nine members of TdHIF, TdH NL shares a common focus on protecting children. Internal quality assurance and risk management is implemented separately by each individual member, and, as identified in this audit, understanding of and adherence to the CHS varies between TdHs. Likewise, each member fundraises, designs projects and approaches stakeholders independently. Different TdHs may collaborate or not. Project-based MoUs outline each stakeholder's roles and responsibilities. The funder-implementer arrangement between TdH sister organisations can function well, and staff consider closer collaboration as beneficial, although some observe that differences in information and financial management systems between the organisations can add pressure to those involved in joint TdHIF programmes. Joint advocacy by federation members is not yet systematic and staff consider that there is a need for deeper organisational knowledge and capacity sharing. Some staff also consider that TdH NL's strategic intention to increase direct engagement with local partners for humanitarian programming will require deeper alignment between TdHIF members to ensure effective collaboration.

Quality Assurance: As a mature organisation, TdH NL implements quality assurance (QA) systems throughout the organisation, and staff are aware of relevant policies and procedures that apply to them. Within the current change processes in TdH NL, the Programme Development and Quality (PDQ) team is re-developing both MEAL guidance and programme design and reporting templates. Areas of weakness relating to CHS assurance are summarised below, and are relevant for inclusion in these redesign processes. The new processes will fall under an overall programmatic accountability framework and time will be needed to ensure staff are oriented on new QA systems at all levels of the organisation. These will be reviewed at the next audit.

Internal controls: An overall framework of internal control in TdH NL is functioning at Head Office and country programme levels, although systems are currently undergoing change.

A revived internal audit process was initiated in 2022, focussed on fraud and corruption risk. According to the 2023 ISO/PARTOS audit, TdH NL's current internal audit process is not fully in line with the requirements of ISO9001:2015. Multi-year planning and coverage of all management and quality control processes are being incorporated into the methodology for internal audits (interviews, data analysis, etc). A full policy, benchmarked with other organisations is forthcoming, with SB audit committee oversight of processes and internal and external audit reports and management responses.

Risk management: TdH NL is finalising its corporate risk management policy and processes, updating its register and defining a risk management strategy and practices. On a project level, risks are monitored quarterly and considered, by senior management, to be 'well contained'. Some staff express concerns that project level risk management has become a generic exercise and requires strengthening. Capacity to assess and manage risk varies across the organisation and its partners.

TdH NL staff are committed to the organisation and willing to improve and change; management at all levels recognise the current organisational demands and the need to balance these with risks to staff workloads and wellbeing. The level and pace of change raises concerns by staff about the process required to systematically inform teams on new policies and how they should be implemented. Questions have also been raised about whether there is sufficient governance oversight of the process of issuing new policies and procedures.

The loss of institutional memory in recent years poses a risk that change processes are currently expending significant staff resources in the development of new policies and procedures where existing guidance is already available. One example relating to complaints and feedback mechanisms has been identified in this audit where guidance has been previously been developed (2019), in line with the CHS, however, it is unknown by staff and is not currently in use.

4.2 Level of implementation of the CHS

Across TdH NL, there is a commitment to a stronger, more sustainable and effective organisation with the capacity to realise the protection and empowerment of children. The humanitarian team of TdH NL has been committed to working with the CHS for several years, and there is good familiarity with it among those staff. However, this audit notes a relatively low level of awareness in TdH NL more broadly about the CHS and the audit process. Some staff are unclear as to whether the standard applies to both the development and humanitarian mandates of the organisation.

The new Listen Up! strategy and corresponding organisational change process provide an opportunity to better align TdH policies, systems and processes with the requirements of the CHS.

The audit has been coordinated from within the humanitarian team, potentially reinforcing the perception that it does not relate to other areas of the organisation. TdH NL has not currently allocated resources to integrate the CHS in all areas of the organisation or to support country teams to do the same.

Particular strengths of TdH NL are evident in findings on Commitment 2 wherein responses are effective and timely, and Commitment 3, strengthening local capacities and building resilience in communities. Although not defined by a specific strategy, advocacy work is

well grounded in issues that children identify, and the links between work in communities and at other levels to influence change are evident.

Areas of weakness include: Commitment 1, relating to analysing and monitoring of context, and Commitment 4, ensuring communities are informed about their rights around PSEAH, as well as policy and practice gaps in communication. The most significant weakness is found on Commitment 5, where evidence indicates that complaint and feedback mechanisms are not systematically in place. Other areas of weakness are recorded in relation to policies and processes governing the management and use of resources and the policy framework for staff security.

PSEAH: Preventing child exploitation and other forms of abuse is at the core of TdH NL's purpose, and the Safeguarding Policy emphasises that it is essential that the people, projects, programmes and culture of the organisation reflect this. At all levels of engagement in this audit, staff commitment to safeguarding has been prominent. When considering elements of the CHS related to PSEAH as per the current CHS Alliance Verification Framework and the PSEAH Index, there are gaps in TdH NL in relation to having effective mechanisms in place to systematically identify and act upon potential or actual unintended negative effects in a timely and systematic manner, including risks of SEAH. Further, provision of information to children and communities about how TdH NL expects staff (and partner staff) to behave and its commitment to PSEAH is not systematically effective; as a result, not all communities, including children, are fully aware of these organisational commitments..

Localisation: TdH NL does not use the language of localisation, referring to power dynamics and more equitable relationships with local organisations. Staff speaking about future partnerships are committed to a power balance, noting a culture shift required to realise this. Partners observe that TdH NL still has the primary negotiating power in terms of budgets, as well as the ability to impose reporting and other requirements. Against the index of components in the CHS relating to localisation, TdH NL performs strongly: building on local capacities, drawing on community risk assessments and supporting community resilience. Commitments around coordination, working with partners and communication for diverse audiences are areas for improvement, alongside policy and practice relating to TdH NL's consideration of impact on the environment.

Gender and Diversity: TdH NL defines child exploitation as a form of gender-based violence. Beyond gender, TdH NL recognises children as a diverse group and aims to consider all potential intersecting factors of vulnerability that compound the risk of child exploitation. Intersecting factors include age, sexuality, disability and religious beliefs, in addition to gender. TdH NL has contractual commitments with partners to ensure non-discrimination based on diversity, but it does not make policy-level commitments to take account of the diversity of communities. The forthcoming MEAL standards do not reference requirements for data disaggregation. Against the index of components in the CHS relating to gender and diversity, there are also gaps in communicating inclusively and understanding feedback based on the diversity of those providing it.

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>The Listen Up! organisational strategy (2023-2030) defines humanitarian assistance as aid that complies with the basic humanitarian principles of humanity, impartiality and neutrality.</p> <p>The 2023 Code of Conduct (CoC) emphasises the principles of equal treatment as well as impartial assistance to participants and applies to partners in the event that their own CoC does not contain equivalent standards.</p> <p>Processes are in place for context analyses at most, though not all, levels of the organisation. Stakeholder analyses support their inputs and roles in programmes as well as in achieving the strategy.</p> <p>There are no policy statements or guidance committing to take account of diversity and collect disaggregated data in programmes, and for this reason a weakness is recorded on indicator 1.5.</p> <p>Programmes are adapted based on multiple sources of information.</p>	<p>Community members confirm that their input has visibly influenced subsequent child protection programmes, and feel successful in improving the home and community environment for children.</p> <p>Children recount, with pride, their achievements in lobbying for solutions to local protection problems.</p>	2.3
Commitment 2: Humanitarian response is effective and timely	<p>Humanitarian decision making is guided by go-no go criteria that include alignment with the Listen Up! Strategy, feasibility, links to existing programmes, partners and access. The decision-making process includes response timeframes that vary by funding source.</p> <p>A new MEAL framework is being designed to define priorities and objectives, capture quality and accountability and align with the Listen Up! Strategy of putting children 'at the centre'. It is intended to strengthen links between monitoring, knowledge management, innovation, design and programme support.</p> <p>TdH NL uses outcome harvesting, conducive to measuring results from advocacy initiatives as well as development programmes.</p>	<p>Communities feel activities are realistic and timing is consultative to fit their schedules.</p> <p>Children feel safe attending programme activities.</p>	3.0
Commitment 3: Humanitarian response strengthens local capacities and	<p>Building local capacities and improving the resilience of, and empowering communities is central to the Listen Up! strategy.</p> <p>One of the 5 of principles in the Safeguarding Policy is the responsibility of staff and partners to</p>	<p>Community members feel that trainings given to village elders on child rights changed peoples thinking quickly.</p>	2.9

<p>avoids negative effects</p>	<p>manage risk and prevent harm. However, TdH NL does not have effective mechanisms in place to systematically identify and act upon potential or actual unintended negative effects in a timely and systematic manner in relation to livelihoods, the local economy and the environment..</p> <p>The Privacy Policy governs the purpose, process and retention of data, as well as the rights of the data subject, in line with the GDPR.</p> <p>Principles of partnership include ownership, empowerment and local capacity building, supported through the PCAT due diligence process.</p>	<p>Children with disability used to be hidden from the community, but programmes run by TdH changed adults' perceptions. As a result, they feel educated and have become community advocates for participation, inclusion and the rights of children and youth living with disability.</p>	
<p>Commitment 4: Humanitarian response is based on communication, participation and feedback</p>	<p>The newly approved Safeguarding policy states that TdH NL's core commitment is to work in the best interest of children by taking children and young people seriously and listening to their opinions. While staff routinely share information about the programme and organisations, TdH NL and partners staff do not systematically share information about how they expect staff to behave, and its commitment to PSEAH. For this reason, a weakness is recorded on indicator 4.1.</p> <p>In programme monitoring visits, staff seek feedback on levels of satisfaction with the design, programme approach and staff behaviour. This information is not linked to monitoring reports or other mechanisms for recording feedback.</p> <p>TdH NL bases its child rights advocacy on the opinions and involvement of children, including through child clubs and FGDs.</p>	<p>Community members are aware of both project plans and activities as well as how and why they were chosen to participate, but they are not aware of the CoC or how staff are required to behave with them.</p> <p>Child-friendly communication materials as well as inclusive materials for children with disabilities are not systematically produced.</p> <p>People are regularly asked to give their consent for participation in groups and they feel respected by TdH NL and partner staff.</p>	<p>2.3</p>
<p>Commitment 5: Complaints are welcomed and addressed</p>	<p>A culture of taking complaints seriously is being re-established in HO by the Executive Team and senior managers, including through a new policy library and Integrity Framework.</p> <p>However, a weakness is raised on indicator 5.6, because TdH NL does not ensure that communities are aware of the expected behaviour of staff, including organisational commitments made on PSEAH.</p> <p>Multiple documented complaint, feedback and response mechanisms exist but are not widely known or systematically in use. TdH NL does not systematically consult with communities on the design, implementation and monitoring of complaints handling processes. It also does not</p>	<p>Communities universally express appreciation of the behaviour of staff from TdH NL's partners. They indicate staff are respectful and kind and they trust the staff would not behave badly with them.</p> <p>Communities understand that any abuse of power is prohibited for all staff.</p>	<p>1.6</p>

	<p>ensure, nor support partners to ensure, that a complaints-handling process is documented and in place. For these reasons, weaknesses have been recorded on indicators 5.1, 5.4 and 5.6.</p> <p>Accordingly, provision of information about available complaints mechanisms, how they can be accessed and the scope of issues they cover is inconsistent.</p> <p>Child-friendly channels and mechanisms for programmatic complaints are not systematically established or widely known.</p>		
<p>Commitment 6: Humanitarian response is coordinated and complementary</p>	<p>TdH NL’s strategic goal of accountable partnerships recognises each partner’s unique value. It commits to an accountability framework, a feedback mechanism for partners and communities, and to sharing the power in interactions with community-based organisations.</p> <p>There are no policies or strategies committing to coordination with others, nor any process to assess and mitigate risks of compromising humanitarian principles when working with others.</p> <p>Project proposals include a detailed analysis of stakeholders to involve in specific actions as well as other agencies involved in the project areas, for the purposes of collaboration, complementarity and to avoid duplication.</p>	<p>Using the TdH NL assessment tool, partners identify gaps in their own capacity to be addressed with training and support.</p> <p>Partners appreciate longer-term programmes that allow for planning and consistent support.</p> <p>Partners are supported to collaborate and participate in coordination meetings with the government and to take the lead in media.</p>	<p>2.7</p>
<p>Commitment 7: Humanitarian actors continuously learn and improve</p>	<p>One strategic goal area in Listen Up! is to generate and share knowledge and become an “influential expert organisation that expands knowledge on child exploitation” by contributing to the sector on learning platforms, online and in conferences.</p> <p>An intermediate objective of the strategy is that by end of 2024 an internal learning system is established to share knowledge. There is currently no learning policy in place.</p> <p>In the future TdH NL also intends to involve children in co-designed research.</p>	<p>Many community members have been volunteering with the partner of TdH NL for years, through multiple programmes and identify changes, improvements and continuing relevance of the partner’s programmes, including that supported by TdH NL.</p>	<p>2.3</p>
<p>Commitment 8: Staff are supported to do their job effectively, and</p>	<p>The Listen Up! strategy commits TdH NL to ensure it has the people, processes and systems to deliver on the strategy and make the best use of resources.</p>	<p>Communities perceive partner staff to be competent and effective in their work, especially in terms of attitude and behaviour.</p>	<p>2.4</p>

<p>are treated fairly and equitably</p>	<p>The strategy highlights the importance placed on working with integrity and requires compliance with the organisation’s values and behavioural codes, referencing the Integrity Framework (IF). As part of the IF, a new CoC was developed in 2023, this sits alongside the Safeguarding, Conflict of Interest and Sexual Harassment in the Workplace policies.</p> <p>The language, scope and quality of the security policy framework does not reflect the security and wellbeing needs of staff in all contexts, and a weakness has been recorded at indicator 8.9.</p> <p>An intermediate objective of the strategy is to design and implement a staff learning and development policy that includes a structured induction, professional training and individual staff development scheme.</p>		
<p>Commitment 9: Resources are managed and used responsibly for their intended purpose</p>	<p>Several policies and processes to govern the use and management of resources are not in place, specifically in relation to ethical and legal receipt of funds, environmentally responsible use of resources, scope of internal audits, risk management and assuring independence. For this reason, a weakness is recorded at 9.6.</p> <p>A revived internal audit process was initiated in 2022, focussed on fraud risk and corruption.</p> <p>TdH NL shares financial and other compliance and zero-tolerance requirements in kick off meetings with partners. Promotion of the 2023 Integrity Framework among staff, and the SpeakUp! process with staff and partners is an ongoing process that will continue roll out in 2024.</p> <p>TdH NL does not take account of the impact of local and natural resource use on the environment. There is currently no policy or process guidance in support of this issue and a weakness is recorded on indicator 9.4.</p>	<p>Communities feel the programmes create big impacts with small amounts of money and that the partner organisation uses its resources well.</p>	<p>2.3</p>

* *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
2023-1.5: Terre des Hommes Netherlands does not have policy statements or guidance committing it to take account of diversity and collect disaggregated data for all programmes.	Minor	2026/12/19
2023-4.1: Terre des Hommes Netherlands does not systematically provide information to communities about how it expects staff to behave and its commitment to PSEAH.	Minor	2026/12/19
2023-5.1: Terre des Hommes Netherlands does not systematically consult with communities on the design, implementation and monitoring of complaints handling processes.	Minor	2026/12/19
2023-5.4: Terre des Hommes Netherlands does not systematically ensure, nor systematically support partners to ensure, that a complaints-handling process is documented and in place.	Minor	2026/12/19
2023-5.6: Terre des Hommes Netherlands does not systematically ensure that communities are aware of the expected behaviour of staff, including organisational commitments made on the prevention of sexual exploitation and abuse	Minor	2026/12/19
2023-8.9: Terre des Hommes Netherlands' security policy framework does not reflect the security and wellbeing needs of staff in all contexts.	Minor	2026/12/19
2023-9.4: Terre des Hommes Netherlands does not take account of the impact of local and natural resource use on the environment.	Minor	2026/12/19
2023-9.6: Terre des Hommes Netherlands does not have policies and processes to govern the use and management of resources specifically in relation to: ethical and legal receipt of funds, environmentally responsible use of resources, scope of internal audits, risk management and assuring its independence.	Minor	2026/12/19
Total Number of Weaknesses	8	

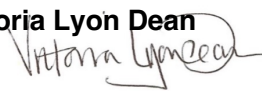
6. Recommendation for next audit

Sampling	For the next audit cycle I recommend the on-site sample consist of a context with humanitarian programming as TdH NL is moving toward developing capacity in that mandate.
Any other specificities to be considered in the next audit	Ensure to sample from both operational regions, as the current strategic period is focussed on establishing coherence in policy and practice across the organisation.

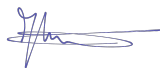

7. Lead auditor recommendation

In our opinion, Terre des Hommes Netherlands demonstrates a high level of commitment to the Core Humanitarian Standard on Quality and Accountability and its inclusion in the Independent Verification scheme is justified.	
Name and signature of lead auditor:  Nik Rilko	Date and place: 2023/12/19 Radium Hot Springs, Canada

8. HQAI decision

Registration in the Independent Verification Scheme:	<input checked="" type="checkbox"/> Accepted <input type="checkbox"/> Refused
Next audit before: 2027/02/09	
Name and signature of HQAI Head of Quality Assurance: Victoria Lyon Dean 	Date and place: 9 th February 2024

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	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
I accept the findings of the audit	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Name and signature of the organisation’s representative:	Date and place:
Julie Verhaar, CEO 	Feb 29, 2024 The Hague
Gráinne Le Fevre, Executive Director 	

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 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"> <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