

War Child Holland (WCH)

Initial Audit – Summary Report - 2023/12/14

1. General information

1.1 Organisation

Type	Mandates	Verified
<input checked="" type="checkbox"/> International <input type="checkbox"/> National <input type="checkbox"/> Membership/Network <input type="checkbox"/> Direct Assistance <input type="checkbox"/> Federated <input 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	War Child is registered as a foundation (stichting) under Dutch law - number 41215393 in the Trade Register.	
Head Office location	Amsterdam, Netherlands	
Total number of organisation staff	517: 106 at head office and 411 in regional and country offices (2022)	

1.2 Audit team

Lead auditor	Joanne O’Flannagan
Second auditor	Andrew Nzimbi
Third auditor	
Observer	
Expert	
Witness / other participants	2 x Interpreters (1 male, 1 female) onsite, Uganda

1.3 Scope of the audit

CHS Verification Scheme	Verification
Phase of the audit	Initial Audit, First cycle
Coverage of the audit	The audit covers the whole organisation, its Head Office and Country Offices, and all of its programming, implemented both directly and with partners.
Extraordinary or other type of audit	N/A

1.4 Sampling*

Total number of Country Programme sites in scope			10
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			

Uganda	Yes	Uganda was selected as access to the programmes is feasible for onsite assessment. It is a well-established and reasonably large-scale programme. The programme has a particular focus on children and young people affected by conflict but extends to include projects that provide support for adults and the wider community. It includes direct project implementation by WCH and with partners.	Onsite
South Sudan	Yes	South Sudan represents WCH programming in a complex and protracted crisis with a significant diversity of projects and funding sources.	Remote
Jordan	Yes	The inclusion of Jordan ensures an example of WCH's longer-term, nexus programming in the sample; most of WCH's programmes are categorised as humanitarian.	Remote
Burundi	No	Burundi was not maintained in the final sample as there are two other programmes from the Africa region already included in the sample. Replaced with Ukraine.	
Purposive sampling			
Ukraine		Ukraine represents a newly established programme for WCH, is exclusively implemented through partners, and is not supported by a fully established Country Office. Management and support staff are geographically dispersed, with some operating from inside Ukraine and others providing remote support to the programme.	Remote
Any other sampling performed for this audit:			
<p>The auditors consider that all children may be considered vulnerable as they rely on others for their care; while not all children will be exposed to risks which exploit their vulnerability, situations of humanitarian or complex crisis can expose them to higher risks of exploitation, abuse and other forms of harm. The CHS requires an organisation such as WCH to ensure that it fulfils its commitments, as described in the standard, to both children and adults in its programmes. For this reason, the auditors ensured consultations with children and young people as well as adult programme participants to generate appropriate evidence to inform audit findings.</p>			
Sampling risks identified:			
<p>No sampling risks are identified. The audit team has full confidence in the findings and conclusions of this audit based on the sample as above.</p>			

**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
Amsterdam, Netherlands	4-6 July 2023 (onsite) Various dates July-Sept 2023 (remote)	Onsite/ and remote
Uganda	18-22 September 2023	Onsite
Ukraine	25-26 September 2023	Remote
Jordan	28-29 August 2023, 26 September 2023	Remote

2.2 Interviews

Level / Position of interviewees	Number of interviewees		onsite or remote
	Female	Male	
Head Office			
Management	12	4	Onsite and Remote
Staff	10	4	Onsite and Remote
Board Members	1	1	Remote
Country Programmes			
Management	4	8	Onsite and Remote
Staff	7	12	Onsite and Remote
Partner staff	9	4	Onsite and Remote
Others		3	Onsite
Total number of interviewees	43	36	79

2.3 Consultations with communities

Type of group and location	Number of participants		onsite or remote
	Female	Male	
Group discussion: Suicide Monitoring Committee (women) - Kyangwali Refugee settlement, Uganda	6		Onsite
Group discussion: Suicide Monitoring Committee (men) - Kyangwali Refugee settlement, Uganda		6	Onsite
Group discussion: APEAL project participants (women) – Kyangwali Refugee Settlement, Uganda	8		Onsite
Group discussion: APEAL project participants (men) – Kyangwali Refugee Settlement, Uganda		6	Onsite
Group discussion: INCLUDE project participants (girls and young women) - Kyangwali Refugee Settlement, Uganda	18		Onsite
Group discussion: CORE teachers (women and men) – Kyangwali Refugee Settlement, Uganda	2	3	Onsite
Group discussion: INCLUDE project participants (children – mixed group) - Kyangwali Refugee Settlement, Uganda	6	6	Onsite
Group discussion: CWTL teachers (women and men) – Kyangwali Refugee Settlement, Uganda	3	1	Onsite
Group discussion, Refugee Welfare Committee - Kyangwali Refugee Settlement, Uganda	3	4	Onsite
Total number of participants	46	26	72

2.4 Opening meeting

Date	2023/07/04
Location	Amsterdam

2.5 Closing meeting

Date	2023/10/06
Location	Remote

Number of participants	17
Any substantive issues arising	None

Number of participants	8
Any substantive issues arising	None

3. Background information on the organisation

3.1 General information

War Child Holland (WCH) is a non-governmental organisation, established in the Netherlands in 1995, in response to the Bosnian War, to call attention to the plight of children. WCH believes that no child should ever be a part of war and works exclusively to improve the resilience and wellbeing of children living with violence and armed conflict. WCH is registered under Dutch law as a foundation (stichting), and with the Chamber of Commerce; it is recognised by the Netherlands Tax and Customs Administration as a Public Benefit Organisation (ANBI).

WCH currently operates in 10 countries: Colombia, Lebanon, Jordan, oPt, Syria, Burundi, DRC, South Sudan, Uganda and Ukraine. The Head Office (HO) is located in Amsterdam and country offices and programmes fall under the responsibility of regional structures: Africa and Colombia; and the Middle East. While most countries host WCH country offices, the Ukraine programme is managed by HO (in coordination with War Child UK) while the Syria programme is managed by the Syria team, staff are divided between the Jordan, Lebanon, Cyprus and Syria offices. Regional thematic advisers provide technical support to all country offices in the Middle East.

WCH focuses on programming in relation to child protection, education, psychosocial support and, more recently, youth empowerment, and works with caregivers, communities and NGOs to strengthen the resilience and psychosocial wellbeing of conflict-affected children. WCH undertakes research and development to demonstrate the effectiveness of its programme interventions. A key organisational goal is that programmes are backed by rigorous evidence. An in-house Research and Development team works to develop evidence-based intervention models that can be adopted by partner organisations and other NGOs.

The War Child Care System is centred around an integrated suite of programme interventions, including interventions developed and researched as part of the War Child research agenda, as well as good practices in the humanitarian sector, existing evidence-based practice, and War Child's practice driven innovation. Each intervention from the War Child research agenda has undergone some form of scientific research to assess its positive impact on children. Among these, WCH has two flag-ship programmes: Can't Wait to Learn (CWtL) through which children learn by playing educational games on tablets and mobile devices, and TeamUp, a programme of play and movement to help children process their experiences of war and conflict.

WCH is a member of the Dutch Relief Alliance, a coalition of 14 aid and humanitarian organisations working in partnership with the Netherlands' Ministry of Foreign Affairs to implement joint responses to crises; it is also a member of the CHS Alliance, ALNAP, Sphere and the ICVA and VOICE networks. According to its most recent Annual Report (2022), WCH directly supported 487,165 children and adults across 76 different projects. In 2022 the organisation spent €48.9 million of which c. €40.5 million was directly spent on projects; in the same year WCH generated €50.9 million in funding.

At the current time WCH is undergoing a period of significant strategic and organisational change in preparation for a formal alliance between WCH and War Child in the UK, Netherlands, Sweden, Germany and the United States. The new organisation will be known as the War Child Alliance and will be officially launched as of 1 January 2024. The new organisation will consist of the War Child Alliance Foundation which will be registered in the Netherlands, with operational responsibility for programming: Shared Platform. The Shared Platform will comprise both the office in the Netherlands and the regional and country offices structures. The Shared Platform will lead on the establishment of systems, policies and procedures in relation to programme management, quality and accountability. The foundation will be supported by five, independently registered, marketing and fundraising members (Netherlands, UK, Germany, Sweden and the U.S.) which will be responsible for the generation of funding and public support.

3.2 Governance and management structure

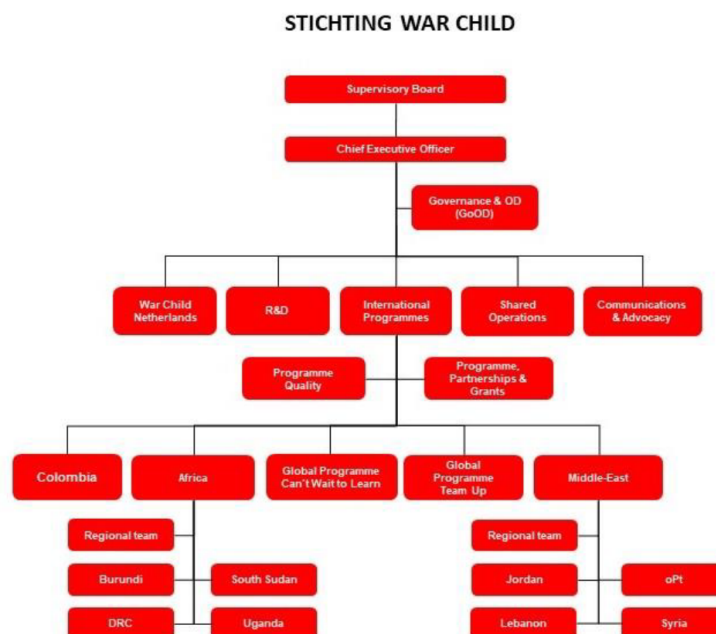
WCH operates in accordance with the Dutch law and the SBF Good Governance Code (*SBF-code voor Goed Bestuur*). The organisation is governed by a Supervisory Board and led by a Chief Executive Officer (CEO) who holds the legal authority to represent WCH and enter into commitments with third parties. The rules of the Supervisory Board (SB) are formally established in line with the rules and regulations of WCH's Articles of Association. The SB supervises the management and the day-to-day business of WCH and holds responsibility for approving the global strategy and Annual Plan and Budget. The CEO is the single statutory director and makes up the Management Board holding the fiduciary duties.

There are two SB sub-committees: The Audit Committee supporting the board in relation to financial disclosures and responsible for monitoring overall progress on risk management processes; and the Selection, Appointment and Remuneration Committee which provides support for the recruitment, remuneration and performance evaluation of the Management Board. As an organisation with more than 50 employees WCH is obliged to have a works council in accordance with Dutch law. The works council promotes and protects the interests of the employees within WCH.

The SB comprises seven members and meets on a quarterly basis, holding additional meetings as required. Members are appointed on a four year term and can be reappointed for a further four year term. Every meeting is attended, in part, by the International Management Team (IMT). Sub-committees also meet on a quarterly basis, generally in advance of the main SB meeting.

At the executive level the CEO directly manages a team of five Directors: Research and Development; Marketing and Fundraising; Fundraising and Advocacy; International Programmes; and Shared Operations, as well as the Manager of the Governance and Organisational Development (GOOD) team.

WCH's current organisational chart is shown below:



WCH has several leadership teams with different functions and responsibilities:

- The International Leadership Team (ILT) - an advisory body advising on the course of the organisation on innovations, including global strategy development, implementation of care system and key strategies, strategic partnerships and country identification.

- International Management Team (IMT) – the IMT provides strategic leadership for WCH and comprises of a mix of different internal stakeholder perspectives at HO and regional levels and responsible for monitoring the performance of the organisation and the progress against the organisation’s strategy.
- Regional Leadership Teams (RLT) – lead on regional programming and support country offices in programming and planning and in resolving quality, implementation, partnership and funding issues.
- Country Management Teams (CMT) – each country where WCH has a presence has its own management team, which leads the country operations.
- Core International Programme (CoreIP) Team - enhances the coordination and collaboration between the various teams and functions of the International Programs team.

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

War Child’s Quality Management System is based on the requirements of the ISO 9001:2015 standard for quality management systems, and is certified as compliant with ISO 9001:2015 (2023-26).

An Organisational Handbook documents War Child Holland’s Quality Management System. It outlines the leadership structure as per the Governance Policy. Financial oversight is vested in the IMT and led by Director of Shared Operations who has a team comprising the Global Finance Manager and controllers, with advisors at regional level and Finance Managers and Operational Support Managers (OSMs) at country level.

The Finance Manual outlines the broader control environment. The framework of control across the organisation has a specific focus on segregation of duties with an authorisation framework adapted to the different offices and contexts. Clearly defined line management and assigned responsibilities; supervision and training; monitoring and checks on the accuracy of financial records and reporting, all support the broader control environment.

A cross-organisational Risk Management Group oversees risk management policies and procedures based on the three lines of defence model. A Global Risk Matrix and RACI (Responsible, Accountable, Consulted and Informed) matrix, and Global Risk Register set out WCH’s risk categories, definitions, appetite and risk owners, including risks related to fraud and corruption; finance; governance, legal and compliance; safeguarding; safety and security and programming. The Risk Register establishes mitigations and control, ranks residual risk levels and proposes actions with deadlines to reduce risk exposure.

WCH has an Internal Audit Charter and a Global Lead Internal Audit and Anti-Fraud/Anti-Corruption who has responsibility for conducting internal audits and for conducting or coordinating investigations in line with the charter. The Internal Auditor establishes an annual, risk-based plan which is submitted for approval by the Audit and Risk Committee of the Supervisory Board.

The Integrity Framework sets out WCH’s approach to upholding the safety and dignity of those who take part in its programmes to ensure that the organisation operates to the highest ethical standards. The framework comprises four key documents: the Code of Conduct; Child Safeguarding Policy; Anti-Fraud and Anti-Corruption (AFAC) Policy; and the Speak Up! Procedure. A team of three Global Advisors: Global Integrity Advisor (Integrity/CoC), Internal Auditor, and Global Child Safeguarding Advisor sit within the GOOD team and hold responsibility for the development, rollout and updating of the Integrity Framework, and for leading on or coordinating investigations to complaints related to the Integrity Framework and in line with guidance for investigations. The Speak Up! Procedure is the key reporting (complaint) mechanism allowing anyone to (anonymously) raise a concern about observed or suspected misconduct. All staff sign the integrity policies on commencement of employment and complete mandatory training within their first month.

A Policy Committee, chaired by the Director of Shared Operations, meets on a quarterly basis and is mandated by IMT to oversee consistency in policy development, implementation, quality and revision by policy owners.

The WCH Global Monitoring Framework (GMF) establishes a framework for programme monitoring based on systematic, objective, and ongoing context analysis. The GMF consists of indicators, tools and guidance which are adopted into project specific M&E plans and log

frames, and contribute to measuring the effectiveness of WCH's work, at the activity, output, and outcome levels.

WCH has a Research and Development (R&D) Department, a MEAL unit (in the Programme Quality Team) and MEAL units in country offices. The R&D Department conducts research as part of the process of developing evidence-based interventions and methods. MEAL units in country offices, supported by the PQ MEAL unit, conduct routine monitoring and evaluation of programmes as well as support programme teams to perform needs and vulnerability assessments. Staff and management meetings are held to discuss analysis from these processes, to inform organisational reflection, adapt lessons learnt and improve programmes. This is captured in annual plans and proposals. Risk related information is captured in a risk reporting template and monitored by project teams, to ensure interventions are safe and minimise the risk of harm communities.

3.4 Work with partner organisations

WCH works with a wide range of partner organisations to effectively deliver its mandate. Partners are identified through stakeholder mapping and analysis at the community, country, and global levels. WCH engages partners based on alignment with the organisation's mandate and policies. Partnerships are tailored to four areas of WCH's work: resource mobilisation, programmes, advocacy and communication, and research.

Partnerships are generally based on either partnership structures or partnership objectives. Types of partnership based on structures include: Strategic Alliances; Sub Grantees; Joint Ventures; Coalitions; and Networks. Partnerships based on objectives include: Partnerships for Innovation; Partnerships for Quality Programmes; Partnerships for Advocacy and Learning; and Partnerships for Scale.

WCH's partnerships are guided by eight principles including equality, transparency, result-oriented approach, responsibility to accomplish tasks, complementarity, mutual benefit and learning, commitment and trust, and shared accountability. At a minimum, WCH's Partnership Policy aligns partnerships to the commitments of the Core Humanitarian Standard on Quality and Accountability (CHS).

WCH conducts partner assessments which consider risks and capacities of potential partnerships. These include determining that potential partners are not involved in illegal or terrorist activities, have a good reputation and local legitimacy amongst communities and stakeholders, and are neutral and impartial. The assessments also check if partners have appropriate legal status, adhere to child protection and safeguarding principles, have appropriate governance systems and relevant financial, procurement, HR, security, monitoring and evaluation, and risk management controls.

Capacity building plans to address gaps identified are developed and monitored through structured dialogues to discuss progress, mutual expectations, successes, and failures. In the Partnership Policy the partnership survey tool is embedded as an annual activity to measure partner satisfaction, and analysis can be used to review partnerships or agreements. This may reflect new priorities, aspirations or changes to the context. It is the responsibility of countries and regions to ask partners for feedback via the partnership surveys and to follow up on a regular basis.

Partnership and teaming agreements are signed with those partners that demonstrate compliance with WCH's mandate. These agreements capture roles and obligations of respective parties, monitoring and evaluation requirements, reporting guidelines, dispute settlement processes and termination considerations.

WCH partners with local and national NGOs, local and national governments, UN agencies, research Institutions and universities, among others.

4. Overall performance of the organisation

4.1 Effectiveness of the governance, internal quality

WCH's systems of governance and management are grounded in clearly established policies and procedures for internal control, quality assurance and risk management. WCH's SB members are committed to their responsibilities for strategic oversight and support to the CEO, and to the wider management team, through regular engagement between the board

assurance and risk management of the organisation

and executive based on an established calendar and reporting framework, which covers issues related to integrity and risk among others.

A structured annual planning process, aligned with strategic priorities, is in place and communicated through a Management Letter which orients the overall process and includes links to relevant planning tools and templates. A clear schedule of meetings is followed in relation to the different leadership and management groups. Members of these groups attest to their effectiveness in facilitating the monitoring of progress against strategic priorities and decision making. Staff at regional and country office levels consider that efforts to ensure more inclusive representation and participation in decision making, from across the organisation, have been successful and have increased levels of shared ownership of, and influence on, the establishment of organisational priorities.

Financial management procedures are well established for the tracking and monitoring of expenditure. At a global level a dashboard facilitates HO tracking of expenditure by project and all CDs and IMT have full access to this. Quarterly budget revisions are submitted by departments and country teams; these are reviewed, consolidated and submitted for approval to management. Financial reporting is conducted at four, eight and twelve months to inform management decision making.

A cross-organisational Risk Management Group (RMG), comprising four members, meets every two months and works to enhance WCH's risk management policies and procedures based on the three lines of defence model. The RMG supports the IMT in risk management. The Director of Shared Operations and the Global Internal Auditor (both RMG members) report to the SB on a quarterly basis and risk management is a standing agenda item of the Audit and Risk committee meetings. The SB reassesses the status of the top five risks at every meeting. Top five risks may shift based on recommendations of the Risk Management Group.

A Quarterly Integrity Report is submitted to the SB and provides an overview of the number of integrity cases, the implementation of the Integrity Framework, and the number, severity and status of integrity cases. The Internal Auditor along with the Audit Committee review incidents to establish root causes and to ensure that risks are mitigated and relevant controls strengthened. Five internal audits are conducted annually and each country programme is audited every two years. Spot checks may be conducted based on emerging risks. The Internal Auditor reports to the Head of the GOOD team who directly reports to the SB committee.

Standard Operating Procedures (SOPs) are established for Integrity and Child Safeguarding Case Management which outline the different phases of case management. The Integrity Team maintains a register of all complaints and submits a monthly report to IMT; this facilitates senior management oversight of complaints and monitoring of trends in reporting. Global Integrity Advisors are experienced investigators in their areas of responsibility, and WCH also has access to a pool of external investigators where required, e.g. due to perceived conflict of interest or level of case complexity or sensitivity.

WCH staff, SB members and partners demonstrate a clear understanding of the Integrity Framework and of associated mechanisms to raise concerns through the SpeakUp! Procedure. Complaints are taken seriously across the organisation and are acted upon in accordance with defined policies and processes.

WCH conducts risk assessments, safeguarding and safety audits with partners, community structures and local authorities. Risks factors are also identified as part of monitoring and evaluation functions including needs and baseline assessments. Analysis of risks is discussed in staff and management meetings and is used to inform programme planning and ensure that interventions are realistic and safe for communities. However, there are gaps in addressing safety audit findings. WCH also lacks clear guidance on approaches to identify, address and monitor potential or actual negative effects of its interventions, particularly in relation to livelihoods, the local economy and the environment.

Sectoral advisors and specialists with technical expertise and experience provide input to response strategies and support with monitoring implementation, although knowledge of technical standards can be inconsistent among project-level staff. The Research and Development department, and in-country monitoring and evaluation units, work together for project rollout with established monitoring and evaluation plans and project specific indicators developed.

Staff and partners understand their financial management, reporting and monitoring responsibilities as set out in guidelines and contractual requirements, and regional and country office finance staff visit field offices and partners regularly, and conduct checks.

A statutory external and independent audit is conducted annually at HO based on the consolidated accounts of WCH, where required by law, statutory audits may also be carried out at country office level. Audited financial statements are presented in the Annual Report which is published on WCH's website.

4.2 Level of implementation of the CHS

WCH has established a clear framework for integrity which covers staff behaviour, child safeguarding, Preventing Sexual Exploitation, Abuse and Harassment (PSEAH) and anti-fraud and corruption and has a zero-tolerance policy on sexual exploitation, abuse and harassment. Reporting mechanisms are in place which cover integrity violations and WCH is proactive in promoting the Integrity Portal and SpeakUp! procedures. Internal and external reporting channels are available, including the option for anonymous reporting through a confidential external platform, and accessible through the WCH website. The scope of the mechanism is open to all issues related to misconduct and in particular to behaviours in violation of the Integrity policies and in relation to any form of sexual misconduct. Complainants are invited to submit their concern in any language, and staff and partners are clear on the various channels available.

However, communities do not always have a clear understanding of WCH's CoC and expected behaviours of staff and not all of them, including children and young people, receive information about WCH's core principles and how it expects staff to behave. Furthermore, at the community level, contextualised procedures for handling complaints are not always documented and in place and communities are not generally consulted on these. Work is currently underway to develop community friendly briefings, posters and other visual materials to support the planned launch of a community friendly CoC and child safeguarding posters in 2024.

Since 2021 WCH has witnessed a significant improvement in levels of reporting of integrity issues due to greater investment in resources and dedicated expertise to ensure a robust policy environment and increased awareness across staff, partners and communities. WCH publishes a summary of complaints in its Annual Report including a breakdown of issue type and severity. Where reporting mechanisms are known by communities, some, but not all, express confidence to use these.

In 2023 WCH is in the process of updating its Integrity Framework including an updated Code of Conduct and the development of a standalone PSEAH Policy which has been approved and is undergoing translation for rollout in late 2023 and 2024. Prior to the development of this policy, PSEAH commitments were integrated into other policy documents such as the CoC and Child Safeguarding Policy and WCH has developed the standalone policy to facilitate improved training and awareness of PSEAH for staff and partners.

Overall, WCH demonstrates good levels of conformity with the CHS in relation to ensuring that communities receive appropriate assistance, engaging effectively through partners and community structures to design projects that are generally responsive to the needs and priorities of different groups. WCH assesses needs, risks, vulnerabilities, and capacities of communities to determine interventions and select programme participants. Gender and diversity are systematically integrated into project assessment and design processes and policies account for the diversity of communities, including potentially marginalised and disadvantaged groups.

War Child Holland's Thematic Strategies 2022-25 guide the organisation's programmatic focus and defines pathways to achieving programmatic impact and outcomes as defined in the Theory of Change (ToC). However, access to global technical support by country office staff can be limited, and staff do not always have knowledge of relevant technical standards.

While WCH has guidance in place for information sharing, including with communities the organisation does not generally support partners with guidance or tools for information sharing in line with its own commitments. Notwithstanding WCH's clear commitment to community engagement and participation, there is a lack of specific and practical guidance or tools for staff and partners to facilitate engagement that reflects community priorities and risks across the project cycle, and this limits the organisation's capacity to systematically and effectively facilitate communities, particularly children and young people, to provide feedback on their level of satisfaction with the quality and effectiveness of the assistance.

Coordination and collaboration with external actors are areas of strength for WCH, and the organisation collaborates with international, national and local organisations and government ministries to ensure programmes are relevant, coordinated and complementary, and to build greater sustainability. WCH participates in coordinated referral pathways to maximise service provision for communities. WCH supports capacity building of local structures and organisations to develop their humanitarian response capacities and orients them on accountability (CHS, CoC and safeguarding training). WCH also involves local partners and community structures in assessment processes and in programme co-creation.

WCH is committed to implementing the CHS and this is evident at all levels of the organisation. A CHS Improvement Plan (based on findings from the organisation's self-assessment) is in place and a CHS Steering Committee has been established to validate and monitor progress on CHS verification, including findings from this audit) and coordinate alignment across departments/with specific country offices.

4.3 Performance against each CHS Commitment

Commitment	Strong points and areas for improvement	Feedback from communities	Average score*
<p>Commitment 1: Humanitarian assistance is appropriate and relevant</p>	<p>WCH's Organisational Strategy (2021-25), Theory of Change, Thematic Strategies (2022-25) and Code of Conduct commit to impartial and contextually appropriate assistance.</p> <p>The organisation considers the diversity of communities and stakeholders in its interventions and assesses their needs, risks, vulnerabilities and capacities to understand to tailor responses. WCH and its partners employ a range of processes including needs assessments, feedback sessions with communities, evaluations, monitoring visits and community awareness sessions, as well as secondary data review, for context analysis that informs (re)design of interventions.</p> <p>Context analysis is ongoing and is captured in country strategies, annual plans and proposals.</p>	<p>Communities report that projects implemented by WCH are appropriate and based on an understanding of their needs and vulnerabilities.</p> <p>Communities believe that the projects implemented recognise and make use of their capacities at various levels.</p> <p>Partners and communities consider that WCH's projects are responsive to ongoing changes in context.</p>	2.8
<p>Commitment 2: Humanitarian response is effective and timely</p>	<p>WCH ensures that its commitments are in line with organisational capacities. The organisation conducts capacity reviews, accesses funding from different sources and invests in staff with the technical expertise required to deliver interventions. The organisation uses a regional structure and thematic technical advisers for access to additional expertise across countries and regions. However, access to this technical expertise is sometimes constrained.</p> <p>WCH works through partnerships and with community structures to enhance its capacity to meet programme commitments. Trainings are conducted to fill capacity gaps identified amongst community structures tasked with supporting programme implementation. Limited incentivisation to such community structures, can, however, leave them feeling overstretched.</p> <p>WCH utilises relevant technical standards, including Minimum Standards for Education in Emergencies, Minimum Standards for Child Protection in Humanitarian Action, the Core Humanitarian Standard (CHS) and the Inter-Agency Standing Committee Guidelines on Mental Health and Psychosocial Support (MHPSS) in Emergency Settings to support the rollout of the organisation's thematic strategies.</p> <p>WCH's Research and Development Department and MEAL units co-create and monitor programmes with communities and other stakeholders, to ensure their effectiveness. Project indicators are tracked at the activity, output and outcome levels and analysis is disaggregated into various categories to support targeted response. Staff and management meetings are held to identify and address poor performance from monitoring and evaluation analysis. However, learning from monitoring and</p>	<p>Partners and communities consider WCH's projects to be timely and effective.</p> <p>Communities report that WCH follows up on issues raised and generally provides timely response.</p> <p>Partners and communities note that WCH has staff with the relevant technical expertise for programmes implemented and have the capacity to perform well.</p>	2.1

	<p>evaluation processes is inconsistently taken up across the organisation.</p> <p>WCH invests in collaboration and networking with other actors and refers unmet needs to relevant stakeholders through existent referral pathways and in coordination forums.</p>		
<p>Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects</p>	<p>WCH has policies, procedures, and systems in place to strengthen local capacities. The organisation co-creates programmes with communities, partners and local authorities, and strengthens their capacities in thematic approaches through training and investment (e.g. school equipment and resources). WCH discusses exit strategies with stakeholders though these are not systematically discussed and documented in all projects.</p> <p>WCH's programmes safeguard communities from harm and abuse. The organisation assesses community risks through risk assessments, safety audits and feedback sessions with communities and other stakeholders. However, analysis from these processes is not systematically addressed.</p> <p>WCH has a comprehensive framework for lawful and ethical data management, which aligns to the General Data Protection Regulation (GDPR). WCH's staff, partners and community structures involved in direct implementation are trained on do no harm and child safeguarding principles. WCH's Integrity Framework forms an integral part of partner agreements.</p> <p>While WCH's policies strive to prevent negative impacts on communities and staff, guidance on the approaches and strategies to systematically identify and address negative effects of its programmes, particularly in relation to livelihoods, the local economy and the environment is not available and a Minor Weakness is recorded.</p>	<p>Stakeholders feel supported to participate in project activities that are relevant to them, however, some project stakeholders feel their capacity is over-stretched.</p> <p>Communities confirm that WCH interventions consider their safety, and make them more resilient however, they are not fully aware about how long projects will run.</p> <p>Communities report that they feel safe participating in WCH's activities.</p>	2.4
<p>Commitment 4: Humanitarian response is based on communication, participation and feedback</p>	<p>WCH makes systematic efforts to facilitate meaningful community participation and engagement, particularly of children and young people. Notwithstanding WCH's clear commitment to community engagement and participation, there is a lack of specific and practical guidance or tools for staff and partners to facilitate engagement that reflects community priorities and risks across the project cycle. WCH does not always effectively facilitate communities to provide feedback on their level of satisfaction and on programme quality, and a Minor Weakness is recorded.</p> <p>Guidance on Information Sharing outlines the organisation's commitment to transparency and information sharing and to facilitating two-way communication channels with people and communities, emphasising the importance of ensuring that such channels are accessible to children and young people. However, partners are not effectively supported to do the same.</p>	<p>Communities consider that WCH communicates with them in an inclusive way, indicating that meetings were generally open and accessible to different community members and that information was useful and relevant.</p> <p>Children and young people do not generally express confidence in the use of feedback and complaint boxes.</p>	2.1

	<p>While WCH makes efforts to ensure communities are informed about its work, principles and how it expects staff to behave this is not always done consistently across all projects.</p> <p>A culture of open and transparent communication is demonstrated through policy commitments and practice, and external communications are ethical and respectful and represent communities in a dignified way.</p>		
<p>Commitment 5: Complaints are welcomed and addressed</p>	<p>An organisational culture in which complaints are taken seriously, and acted upon according to defined policies and processes, is clearly established across WCH. Staff and leadership at all levels demonstrate a clear commitment to welcoming, accepting and following up on complaints.</p> <p>The SpeakUp! Procedure establishes multiple confidential channels through which concerns can be raised in relation to actual or suspected misconduct. A Feedback and Complaints (FCRM) Guidance Note provides guidance for country offices and programmes on designing, implementing and monitoring contextualised feedback and complaints mechanisms (FCRMs). Documented and contextualised complaint handling mechanisms, however, are not in place in all country programmes.</p> <p>While staff demonstrate a commitment to ensuring that communities are aware of WCH's commitments on staff behaviour, PSEAH and safeguarding, WCH does not ensure that communities and people affected by crisis, particularly children and young people, are fully aware and understand the organisation's CoC and PSEAH commitments and a Minor Weakness is recorded.</p> <p>The organisation lacks documented procedures for the referral of out of scope complaints to ensure this is done in line with good practice and pathways for the referral of complaints are not established in all programme contexts.</p> <p>The FCRM Guidance Note explicitly orients staff to consult and engage with communities, including those with different needs and abilities, in the design of feedback and complaint mechanisms however, it does not orient staff on the involvement of communities in the implementation and monitoring of FCRMs. In practice, communities are not generally consulted on, or engaged in these processes and a Minor Weakness is recorded.</p>	<p>Communities, particularly children and young people, do not always express confidence to use available complaint mechanisms.</p> <p>Communities perceive WCH as responsive to complaints and concerns and did not report any serious complaints.</p>	2.0
<p>Commitment 6: Humanitarian response is coordinated and complementary</p>	<p>WCH commits to collaboration and coordination with diverse actors in its response and complements the work and priorities of national and local authorities.</p> <p>The organisation participates in coordination forums, conducts stakeholder mapping, and identifies their interests, relevant thematic capacities and coverage. WCH is involved in joint</p>	<p>Communities confirm good collaboration between WCH, partners and other stakeholders.</p> <p>Communities and partners report that they are empowered to attend and</p>	2.5

	<p>assessments, planning and monitoring of relevant thematic strategies with other actors. The organisation shares progress reports, technical/thematic updates, publications and lessons learnt in coordination forums and, jointly with other actors, with communities.</p> <p>WCH works in partnerships to implement project activities and extend the coverage of interventions. Due diligence procedures, including capacity assessments, are implemented in the identification of partners. The organisation signs partnership agreements and MOUs with its partners and government line ministries, with respect to autonomy, mandates and capacities of the respective entities. Capacities of government line ministries to support transition after WCH hands over projects are not, however, systematically identified.</p>	<p>contribute to coordination meetings.</p> <p>Partners express appreciation for the mutually respectful and equitable nature of their relationships with WCH.</p>	
<p>Commitment 7: Humanitarian actors continuously learn and improve</p>	<p>Programme teams across country offices, including MEAL units and the Research and Development Department conform to the requirements of WCH's Global Monitoring Framework. MEAL units collect and analyse data and information from project implementation to support reflection, identify learning and innovation, and inform improvement of programmes. Staff and stakeholders confirm examples of notable changes in programming because of the adoption of lessons learnt. However, lessons learnt are not systematically adopted and utilised across the organisation.</p> <p>WCH conducts learning needs analysis across programme teams and internal thematic advisors and technical experts, and external collaborators and conducts relevant capacity building on learning areas identified.</p> <p>Learning is recorded and accessible via online platforms including Kaya, Rafiki and SharePoint. However, there are challenges for some staff outside the Head Office in accessing these platforms.</p> <p>Learning is shared internally through emails, trainings, webinars, WhatsApp and telegram, staff meetings, and thematic communities of practice.</p> <p>Learning is shared externally with other actors, sometimes for adoption and scaling by peers, through publications and presentations in coordination forums. Adaptation is however hindered by cost constraints.</p>	<p>Communities and partners appreciate monitoring visits and joint dialogues on project progress and information sharing from WCH.</p> <p>Communities confirm that WCH uses feedback to improve programme interventions.</p>	2.5
<p>Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably</p>	<p>WCH has policies and processes in place which support staff to perform their jobs effectively and to ensure that staff are treated equitably and fairly. A Code of Conduct is in place, and clearly establishes the obligation of staff not to exploit, abuse or otherwise discriminate against people. PSEAH principles are reflected in the CoC, including the duty to report allegations or suspicions of SEAH.</p>	<p>Communities perceive WCH and partner staff as competent and proficient in their roles.</p> <p>Communities perceive WCH staff as respectful in their interactions with them.</p>	2.6

	<p>Clearly established recruitment, onboarding, performance management and staff development processes help to ensure that WCH has the management and staff capacity to deliver its programmes. However, budget for learning and development is not always secured at the country office level.</p> <p>WCH has a Global Security Policy and staff are required to sign a statement that they have read the policy, clarified any questions related to it, and are committed to comply with it as part of onboarding procedures. Most, though, not all staff, feel that their security is always effectively managed and supported, particularly in more complex operational contexts. WCH does not have clear policy guidance for staff well-being and some staff who are at higher risk of job-related (dis)stress, are aware of or have access to relevant support.</p> <p>WCH policies and procedures, including the HR Handbook, while referring to (appropriate) disciplinary measures and actions, do not clearly outline specific disciplinary procedures and WCH does not have guidance on grievance procedures for staff.</p>		
<p>Commitment 9: Resources are managed and used responsibly for their intended purpose</p>	<p>WCH has a range of robust policies and procedures governing the use and management of resources and effective financial systems and audit processes for the monitoring of expenditure. Processes are in place that ensure procurement is based on a balance between cost effectiveness and quality, while minimising waste. Partners express that they are aware of the financial procedures and requirements of WCH and of its zero tolerance position in relation fraud and corruption.</p> <p>Internal controls include preventive (segregation of duties, levels of authorisation), detective (internal audit, financial reporting, reconciliations, stock checks) and corrective (procedures for reporting, training and support on relevant policies and procedures).</p> <p>WCH has processes in place for ensuring that funds are accepted and allocated ethically, and in a way that does not compromise WCH's independence.</p> <p>A Global Risk Matrix and RACI matrix and Global Risk Register set out WCH's risk categories, definitions, appetite and risk owners. However, Systematic risk management processes are not established in all country offices.</p> <p>WCH's Speak Up! Procedure facilitates reporting of suspicions of fraud, corruption, conflicts of interest and other misuses of resources, including a mechanism for confidential reporting through WCH's Integrity Portal which is managed by an independent service provider.</p>	<p>Communities express confidence in the integrity of WCH staff.</p>	<p>2.7</p>

	However, WCH does not have established guidance or requirements for staff and offices to systematically use and manage resources in an environmentally responsible way.		
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* *Note: Average scores are a sum of the scores per commitment divided by the number of indicators in each Commitment, except when one of the indicators of a commitment scores 0 or if several scores 1 on the indicators of a Commitment lead to the issuance of a major non-conformity/ weakness at the level of the Commitment. In these two cases the overall score for the Commitment is 0.*


5. Summary of weaknesses

Weaknesses	Type	Resolution due date
2023-3.6: WCH does not identify potential or actual unintended negative effects in a systematic and timely manner.	Minor	By the Renewal Audit 2026
2023-4.4: WCH does not effectively facilitate communities, particularly children and young people, to provide feedback on their level of satisfaction with the quality and effectiveness of the assistance.	Minor	By the Renewal Audit 2026
2023-5.1: WCH does not consult communities, including children and young people, on the design, implementation and monitoring of complaints-handling processes.	Minor	By the Renewal Audit 2026
2023-5.6: WCH does not ensure that communities and people affected by crisis, particularly children and young people, are fully aware and understand the organisation's CoC and PSEAH commitments.	Minor	By the Renewal Audit 2026
Total Number of Weaknesses	4	


6. Recommendation for next audit

Sampling	As per standard HQAI sampling rates.
Any other specificities to be considered in the next audit	It is recommended that a full audit re-scoping and sampling is conducted at the next audit as WCH is undergoing a period of significant strategic and organisational change in preparation for a formal alliance between WCH and War Child in the UK, Netherlands, Sweden, Germany and the United States to form a new organisation that will be known as the War Child Alliance (as of 1/1/2024).

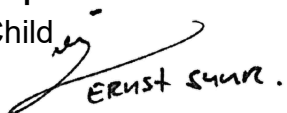
7. Lead auditor recommendation

INDEPENDENT VERIFICATION In our opinion, WCH 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:  Joanne O'Flanagan	Date and place: Belfast, Northern Ireland 7 th November 2023

8. HQAI decision

Registration in the Independent Verification Scheme:	<input checked="" type="checkbox"/> Accepted <input type="checkbox"/> Refused
Next audit before: 2026/12/14	
Name and signature of HQAI Head of Quality Assurance: Victoria Lyon Dean 	Date and place: 14/12/2023 Geneva

9. Acknowledgement of the report by the organisation

Space reserved for the organisation	
Any reservations regarding the audit findings and/or any remarks regarding the behaviour of the HQAI audit team: <i>If yes, please give details:</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Acknowledgement and Acceptance of Findings: I acknowledge and understand the findings of the audit I accept the findings of the audit	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Name and signature of the organisation's representative: Ernst Suur, Managing Directeur War Child 	Date and place: 08-01-24, Amsterdam NL

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