

ZOA

Maintenance Audit 2 – Report - 2026/02/12

1. General information and audit activities

Role / name of auditor(s)	Ivan Kent, Lead Auditor	
Audit cycle	Second Cycle (CHS:2014)	
Opening Meeting	Date / number of participants	Any substantive issues arising
	26 January 2026, 2 attended	None
Closing Meeting	03 February 2026, 3 attended	None
Interviews	Position / level of interviewees	Number
	Head Office, Advisor	2
	Country Office, Manager	1

2. Actions and progress of organisation

2.1 Significant change or improvement since the previous audit

Following the previous Maintenance Audit, ZOA has continued to implement and monitor a CHS Action Plan to address the minor CARs and observations identified at the 2024 Renewal Audit (RA). These specify actions at headquarter (HQ) and for each ZOA country programme, with progress updated on an annual basis. ZOA has identified actions against all minor CARs and Observations, with priority given to addressing the minor CARs.

The general steps taken by ZOA to close the gaps relating to minor CARs include: the promotion of existing ZOA processes and tools (such as those in the 'Accountability Roadmap' and 'ZOA Manager') and clarification of responsibilities for their implementation; the development of country-specific guides on feedback, complaints and response mechanisms (FCRMs); the introduction of new tools (e.g. a project-programme assessment on Accountability to Affected Populations, and an integrated global database on feedback and complaints); and delivery of training for ZOA and partner staff on accountability and Protection from Sexual Exploitation, Abuse and Harassment (PSEAH).

MINOR CAR 2022-5.1: The 2024 RA found that ZOA and partner staff '*do not systematically consult communities on the design or monitoring of complaint handling processes*'. To address this gap, ZOA's CHS Action Plan highlighted steps for consultation indicated in the 'ZOA Manager' protocol. Programme staff and MEAL teams are required to follow these steps during design and implementation. Country MEAL teams were also tasked with developing a specific 'Country Complaints Document' based on their context. The example reviewed for this audit included an FCRM Assessment Tool to support engagement with communities and monitoring of FCRMs.

In 2025, ZOA introduced a 'Project-Programme Assessment Tool: Accountability to Affected Populations' to be used by country-level programme/project and MEAL staff. This includes checks on the extent to which communities have been consulted on channels for FCRMs, and how far vulnerable groups have been represented in the consultation process. At the time of this audit, the tool has been adopted by about half of ZOA country programmes. Trainings and refresher workshops with staff and partners have included content on consulting communities on FCRM design and monitoring.

Staff report that consultation has improved, supported by project proposals which feature activities and budgets for community sessions on setting up, implementing and assessing FCRMs. Assessment reports shared at this audit state that discussions have taken place with village leaders to establish mechanisms based on community preferences, and for example, taking literacy levels into account.

In sum, good progress has been made to address CAR 2022-5.1, using the CHS Action Plan to identify and track improvements, clarify the roles of country programme, project and MEAL staff in consulting communities and to develop new global tools and contextualise these at country-level. More remains to be done in expanding the use of the AAP assessment tool to help monitor practice on FCRM consultation across ZOA's portfolio.

MINOR CAR 2024-5.2: The 2024 RA found that *'ZOA and partners do not systematically and continuously communicate the scope of issues that communities can complain about'*. To address this gap, ZOA's CHS Action Plan highlights the steps on information sharing identified in existing tools such as the 'Accountability Roadmap' – specifically mentioning staff behaviour (including SEAH). The Plan also highlights the need for programme teams to develop and share visibility materials in local languages, for MEAL staff to train and monitor information sharing activity, and for these issues to be featured in staff training and capacity-building plans for partners.

Staff interviewed for this audit report that information sharing with communities on the scope of complaints has improved, including on expected behaviours. Progress has been made throughout the project cycle (e.g. in post-distribution surveys) and staff have found ways to communicate commitments on staff behaviour concerning prevention of SEAH despite challenging environments.

Illustrated flyers in local languages displayed at ZOA project locations show the range of channels available for providing feedback and complaints. Others clearly depict the range of issues in ZOA's code of conduct. In some locations these two messages are not well integrated. Partnership agreements, capacity assessments and strengthening plans all stress the importance of codes of conduct and complaints mechanisms. Workshop reports provide good evidence on trainings with local leaders and community implementers, but some of these events do not show a strong representation of women.

In sum, good progress has been made on CAR 2024-5.2, to strengthen communications on the code of conduct and on complaints mechanism channels throughout the project cycle. More remains to be done to ensure that all members of the community are reached by the messaging and that this is well understood.

Monitoring implementation and preventing the reappearance of non-conformities

ZOA's CHS Action Plan is used to plan and monitor the effectiveness of the above corrective actions. Country programme teams report on progress, update timelines and flag up support needs and meet with the Integrity and CHS Advisor twice per year. This, together with self-assessment tools (such as the Programme Partnership AAP tool) and internal audit mechanisms go some way to prevent the reappearance of non-conformities.

There is evidence of good engagement on the CHS Action Plan at all levels of the organisation. The Integrity and CHS Advisor meets with country directors, project/programme managers, MEAL managers and country integrity coordinators at the country level twice per year, and in turn reports on progress to the Executive Board (CEO and Chief Programme Officer). The Integrity and CHS Advisor also flags topics with the Internal Audit Team at HQ which has been fully restaffed since September 2025, with a workplan to cover each country at least once every two years.

Update on the general application of the CHS:

Since the RA in 2024, ZOA has implemented a number of further changes in systems, policies and manuals that indicate improved capacity to implement the CHS and to maintain oversight of corrective actions:

Systems: In 2025, a new Feedback, Complaints and Response Mechanism (FCRM) system was piloted and rolled out across country programmes and at HQ. This features more integrated feedback and complaint management, and is reported to have improved efficiency and security, as well as improving the potential for learning from feedback. By the end of 2025, all ZOA countries were using the system and the first trend analyses were being undertaken.

Improvements have been made in mapping SEAH referral networks at country level, and a decision-tree has been rolled out to support staff in taking more survivor-focused action.

ZOA's Integrity Framework has been updated and expanded to 4 pillars, including a revised Code of Conduct (Pillar 1) which makes explicit reference to the Core Humanitarian Standard (CHS). A set of 'Standards for Reporting' (Pillar 3) has been contextualised into a paper produced by each country team to describe processes for FCRMs at country programme level.

Policies and Manuals: ZOA released an Environmental Safeguarding Policy in June 2024 to guide risk identification and mitigation.

A Strategic Priority Paper on Gender, Disability and Inclusion, and a Position Paper on Protection have been launched in order to support coherence and action on these issues. MEAL Roadmaps have been updated to support implementation at country programme level. Strategic Priority Papers have also been released on Localisation and on Climate Resilience.

A new Partnership Manual has been launched to better integrate partnership working within ZOA's project cycle with explicit mention of CHS commitments on accountability to communities.

ZOA's Human Resources department has established a new staff onboarding policy to strengthen the induction for staff into the specific culture, values and practices of the organisation.

2.2 Summary on corrective actions

Corrective Action Requests (CAR)	Type and resolution timeframe	Progress made to address the CAR and in response to the findings of the indicator	Evidence (doc no., KII)
2022-5.1: ZOA and partner staff do not systematically consult communities on the design or monitoring of complaint handling processes.	Minor, by RA 2027	<p>This Maintenance Audit finds that ZOA is making good progress to address this Minor CAR. Notable steps since the 2024 Renewal Audit include:</p> <ul style="list-style-type: none"> A CHS Action Plan established with HQ and country-level input, with monitoring and support. Promotion of consultation steps in existing programme management tools e.g. 'ZOA Manager' A 'Project-Programme Assessment Tool: Accountability to Affected Populations.' This is not yet adopted by all country programmes. Complaints mechanisms that include a range of channels to reflect different needs and preferences. In-country trainings and refresher workshops for staff and partners on accountability and CoFC. 	<p>Interviews with Staff</p> <p>ORG63</p> <p>ORG68</p> <p>ETH02</p> <p>ETH04</p> <p>ETH08</p> <p>ETH12</p> <p>ETH17</p> <p>ETH21</p>
2024-5.2: ZOA and partners do not systematically and continuously communicate the scope of issues that communities can complain about.	Minor, by the RA 2027	<p>This Maintenance Audit finds that ZOA is making good progress to address this Minor CAR. Notable steps since the 2024 Renewal Audit include:</p> <ul style="list-style-type: none"> A CHS Action Plan established with HQ and country-level input, with monitoring and support. Promotion of existing tools and processes on information sharing e.g. 'Accountability Roadmap' Flyers in local languages show ZOA's code of conduct and complaints channels. These messages are clearly integrated in some locations but not others. Workshops and trainings with local leaders and community committees show coverage of code of conduct. Women are not always well represented. 	<p>Interviews with Staff</p> <p>ORG63</p> <p>ETH02</p> <p>ETH07</p> <p>ETH09</p> <p>UKR01, ETH11</p> <p>ETH21</p> <p>ETH22</p>


3. Summary of non-conformities

Corrective Action Requests (CAR)	Type	Status	Resolution timeframe
2022-5.1: ZOA and partner staff do not systematically consult communities on the design or monitoring of complaint handling processes.	Minor	Open	RA 2027
2024-5.2: ZOA and partners do not systematically and continuously communicate the scope of issues that communities can complain about.	Minor	Open	RA 2027
Total Number of open CARs	2		

4. Claims Review

Claims Review conducted	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Follow-up required	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
--------------------------------	---	-----------------------------	---------------------------	------------------------------	--


5. Lead auditor recommendation

<p>In our opinion, ZOA has demonstrated that it is taking necessary steps to address the CARs identified in the previous audit and continues to conform with the requirements of the Core Humanitarian Standard on Quality and Accountability.</p> <p>We recommend maintenance of certification.</p>	
<p>Name and signature of lead auditor:</p> <p>Ivan Kent</p> 	<p>Date and place:</p> <p>05 February 2026, Canterbury, UK</p>

6. HQAI decision

<input checked="" type="checkbox"/> Certificate maintained <input type="checkbox"/> Certificate suspended	<input type="checkbox"/> Certificate reinstated <input type="checkbox"/> Certificate withdrawn
<p>Surveillance audit before: 2027/02/17</p>	
<p>Name and signature of HQAI Executive Director:</p> <p>Désirée Walter</p> 	<p>Date and place:</p> <p>Geneva, 12 February 2026</p>

7. Acknowledgement of the report by the organisation

Space reserved for the organisation	
Any reservations regarding the audit findings and/or any remarks regarding the behaviour of the HQAI audit team: If yes, please give details:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Acknowledgement and Acceptance of Findings: I acknowledge and understand the findings of the audit I accept the findings of the audit	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Name and signature of the organisation's representative: Chris Lukkien Chief Executive Officer 	Date and place: Apeldoorn, 19 February 2026

Appeal

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

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

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

Annex 1: Explanation of the scoring scale*

Scores	Meaning: for all verification scheme options	Technical meaning for all independent verification and certification audits
0	Your organisation does not work towards applying the CHS commitment.	<p>Score 0: indicates a weakness that is so significant that the organisation is unable to meet the commitment. This leads to:</p> <ul style="list-style-type: none"> • Independent verification: major weakness. • Certification: major non-conformity, leading to a major corrective action request (CAR) – No certificate can be issued or immediate suspension of certificate.
1	Your organisation is making efforts towards applying this requirement, but these are not systematic.	<p>Score 1: indicates a weakness that does not immediately compromise the integrity of the commitment but requires to be corrected to ensure the organisation can continuously deliver against it. This leads to:</p> <ul style="list-style-type: none"> • Independent verification: minor weakness. • Certification: minor non-conformity, leading to a minor corrective action request (CAR).
2	Your organisation is making systematic efforts towards applying this requirement, but certain key points are still not addressed.	<p>Score 2: indicates an issue that deserves attention but does not currently compromise the conformity with the requirement. This leads to:</p> <ul style="list-style-type: none"> • Independent verification and certification: observation.
3	Your organisation conforms to this requirement, and organisational systems ensure that it is met throughout the organisation and over time – the requirement is fulfilled.	<p>Score 3: indicates full conformity with the requirement. This leads to:</p> <ul style="list-style-type: none"> • Independent verification and certification: conformity.
4	Your organisation's work goes beyond the intent of this requirement and demonstrates innovation. It is applied in an exemplary way across the organisation and organisational systems ensure high quality is maintained across the organisation and over time.	<p>Score 4: indicates an exemplary performance in the application of the requirement.</p>

* Scoring Scale from the CHSA Verification Scheme 2020