

ZOA

Mid-Term Audit – Summary Report 2022/02/15

1. General information

1.1 Organisation

Type	Mandates	Verified	
<input checked="" type="checkbox"/> International <input type="checkbox"/> National <input type="checkbox"/> Membership/Network <input checked="" type="checkbox"/> Direct Assistance <input type="checkbox"/> Federated <input checked="" type="checkbox"/> With partners	<input checked="" type="checkbox"/> Humanitarian <input checked="" type="checkbox"/> Development <input type="checkbox"/> Advocacy	<input checked="" type="checkbox"/> Humanitarian <input checked="" type="checkbox"/> Development <input type="checkbox"/> Advocacy	
Head office location	Apeldoorn, the Netherlands		
Total number of country programmes	12	Total number of staff	943

1.2 Audit team

Lead auditor	Nik Rilkoﬀ
Second auditor	Mayumi Fuchi
Third auditor	Jorge Menéndez Martínez
Observer	--
Expert	--
Witness / other	--

1.3 Scope of the audit

CHS Verification Scheme	Certification
Audit cycle	First
Phase of the audit	Mid-term Audit
Extraordinary or other type of audit	n/a

1.4 Sampling*

Randomly sampled country programme sites	Included in final sample	Replaced by	Rationale for sampling and selection of sites	Onsite or remote
Colombia	Yes		The first random country in the selection, included for ZOA's humanitarian work.	Remote
Iraq	Yes		The second random country in the selection, included for ZOA's work directly implemented humanitarian and through partners.	Remote
Syria	No		The third random country in the selection, but not included as it was part of the Self-Assessment (2017) and Initial Audit (2019)	Remote
Uganda	No		The fourth random country in the selection, but not included as it was part of the Maintenance Audit (2020).	Remote
Sudan	No	South Sudan	The fifth random country in the selection, initially included for ZOA's development work. However, it was removed due to the coup in Sudan early in the audit, and as	Remote

			ZOA staff were confined to their homes in the early violence (with no information at the time of how long this would last), a risk assessment concluded it was not reasonable to ask them to complete any audit work.	
South Sudan	Yes		The sixth random country in the selection. It was initially not required, however once Sudan was removed from the list, South Sudan was selected for document review.	Remote

Any other sampling performed for this audit:

The Maintenance Audit (MA) (2020) recommended that sampling follow the HQAI sampling table, based on the number of country programmes (CPs) in operation. With 12 CPs, the sample was three country programmes. In line with the IA (2019) and MA (2020), it is also recommended that the sampling of ZOA programmes include those that are implemented through partners.

Thus, out of six CPs within the initial sampling, Colombia, Iraq and Sudan were selected to balance the mandates and direct/partner implementation to ensure that there is an appropriate representation of ZOA's work within the random sample. The audit team initially decided to interview ZOA staff in the purposively chosen pilot project in Colombia, given the unique context, to understand approaches to implementing the Integrity Framework with transient beneficiaries. The two projects in Iraq and Sudan were randomly selected and it was agreed that partner and community interviews were to be done with the Sudan project. After the coup, this selection was changed at short notice to Iraq, for the same project that documents had already been submitted.

Community members were selected from an anonymised list provided by ZOA and partners WEO and SSDF (protecting personal data). Through random number generation, the location of the first person determined the location for the community group to be drawn from (city or camp) and a list of randomly chosen beneficiary IDs were sent to the NGO to invite and facilitate the group to convene in a private venue that had internet. The food security project is a short-term cash-for-work intervention for men, and cash "plus" for women who receive a one-off cash grant plus inputs for kitchen gardens and training in climate smart agriculture.

At the time of the interviews, more men were available because the cash for work had finished for two of the three organisations. The women's activities had not yet started with ZOA and SSDF, but were about to with WEO, thus a women's group was able to be arranged with that partner, and one woman chose to attend one of the other men's group discussion.

Sampling risk:

Due to the ongoing pandemic of COVID-19 and continuing travel restrictions, the present audit did not include onsite community consultations and the auditors could therefore not directly verify some elements of the areas of non-conformity. To mitigate this risk, other means have been used, such as document review and remote interviews with ZOA country programmes staff, partners and community members.

ZOA has worked steadily through each audit and has demonstrated improved performance over time. Since the initial audit, ZOA has strengthened its internal quality and control systems to address requirements of the CHS, and other strategic commitments. Despite the travel limitations, this gives the auditor sufficient confidence to recommend that ZOA's CHS certification is maintained.

**It is important to note that the audit findings are based on a sample of an organisation's country programmes, its documentation and 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
Head Office	5 October – 2 November	Remote – interviews and document review
ZOA Colombia	17-24 November	Remote – interviews and document review

ZOA Iraq	21 November – 2 December	Remote – interviews and document review
South Sudan	Ongoing	Remote – document review

2.2 Interviews

Position / level of interviewees	Number of interviewees		Onsite or remote
	Female	Male	
Head Office			
Management	2	4	Remote
Staff	9	8	Remote
Country Programme Office(s)			
Management	3	5	Remote
Staff	4	4	Remote
Partner staff	0	4	Remote
Others			
Total number of interviewees	18	25	Total: 43

2.3 Consultations with communities

Type of group and location	Number of participants		Onsite or remote
	Female	Male	
Iraq SSDF cash for work community group, Samarra District, Salah Al-Din Governorate	0	5	Remote
Iraq ZOA cash-for-work (and one “cash plus”) community group, Al Anbar Governorate	1	6	Remote
Iraq WEO men’s cash for work and women’s “cash plus” community groups, Balat District in Salah Al-Din Governorate	6	7	Remote
Total number of participants	7	18	Total: 25

2.4 Opening meeting

Date	2021/10/04
Location	Remote
Number of participants	11
Any substantive issues arising	n/a

2.5 Closing meeting

Date	2021/12/06
Location	Remote
Number of participants	9
Any substantive issues arising	n/a

3. Background information on the organisation

3.1 General information

ZOA is a faith-based organisation, which was founded in 1973 in response to a humanitarian crisis in South-East Asia. ZOA undertakes relief work to provide life-saving assistance to people affected by disasters and conflicts as well as recovery work to provide basic needs and address underlying causes of conflicts through peacebuilding.

Stichting ZOA (ZOA's) registered offices are in Apeldoorn, the Netherlands and it is entered in the trade register of the Dutch Chamber of Commerce, as record number 41009723. ZOA implements programmes in 13 countries, with two currently implemented by the Disaster Response Team (Colombia and Myanmar). ZOA's geographic focus is areas categorised as fragile, often in conflict. ZOA's annual expenditure was €71.4M in 2020, with 18% of project spending channelled through local partners.

ZOA's vision is a world where people have hope and live dignified lives in peaceful communities; its purpose is to provide relief, hope and recovery to people impacted by conflicts and disasters. ZOA links its values to its staff and the organisation when it states: 'we value people; we are faithful; we are good stewards; we serve with integrity'.

ZOA's Strategic Plan 2019-2022 sets medium to longer-term priorities which are then operationalised in Annual Business Plans for the whole organisation, guiding Country Directors (CDs) and their teams to develop Country Strategy and Annual Plans.

ZOA is approaching the end of its current strategic period (2019-2022) and is currently consulting on the upcoming Strategy (2022-2025). The International Management Team (IMT), comprising HQ senior management and all CDs, holds quarterly discussions and identified Peace Nexus (as part of the Triple Nexus), Localisation and Environmental Sustainability as major themes of focus for the next strategic period. ZOA's Business Plan 2022 provides the framework for the country plans and HQ department plans.

3.2 Governance and management structure

ZOA is governed by a Supervisory Board, comprised of six members, and an Executive Board comprised of the Chief Executive Officer (CEO) and the Chief Programme Officer (CPO).

The Supervisory Board has the formal responsibility to oversee ZOA's policies and plans, guard the Christian identity, endorse strategic direction, monitor risk mitigation, approve the annual budget and report, and appoint and assess the members of the Executive Board. Moreover, the Supervisory Board represents ZOA's constituency as well as society in general. Members of the Supervisory Board serve a term of five years and are eligible for one reappointment. They are selected based on criteria indicated in the general and specific profile of the Supervisory Board. Two committees function within the Supervisory Board:

- 1) Audit receives the Annual Accounts and the corresponding audit findings.
- 2) Remuneration evaluates the CEO and CPO and advises on their salaries according to the Scheme for Remuneration of Management of Charitable Organisations ('Regeling Beloning Directeuren van Goededoelenorganisaties'), set by the Dutch branch organisation for charities (Goede Doelen Nederland) as part of the Regulations and Appendices for Recognition for Charitable Organisations.

ZOA's Executive Board is responsible for executive decisions as well as the organisation's daily management. By separating 'management' and 'supervision' in its governance model, ZOA complies with the governance guidelines for charitable organisations, which are part of the 'Regulations and Appendices for Recognition for Charitable Organisations.' ZOA has been recognised by the Netherlands Fundraising Regulator (CBF) for complying with these regulations.

The Executive Board together with the heads of the support functions at Head Office including finance, human resources (HR), programmes and funding and communications and the Company Secretary, form the SMT: Strategic Management Team (formerly the Directors

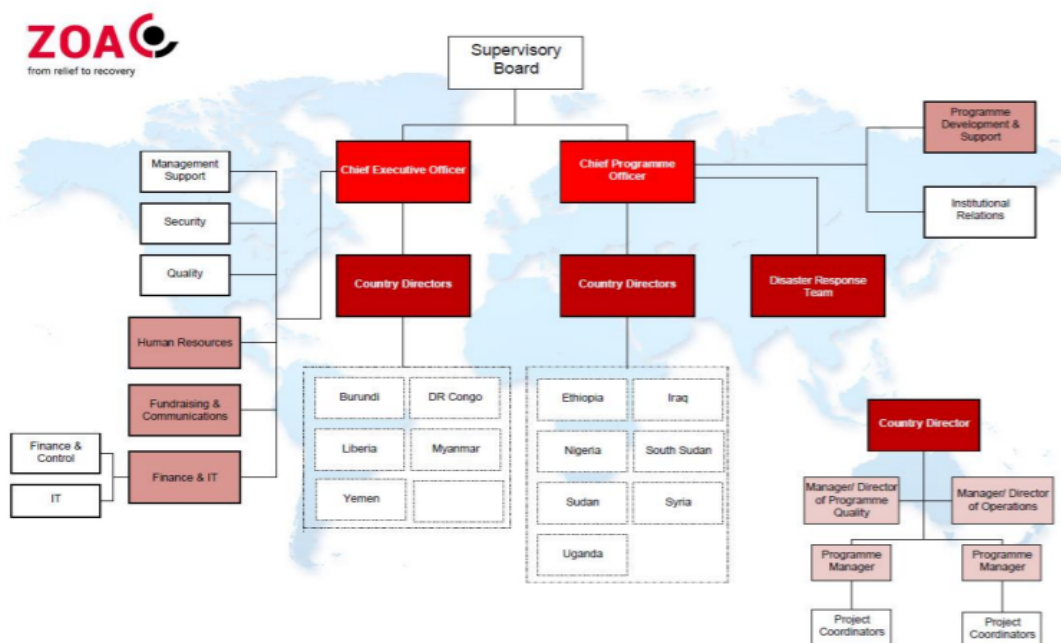
Management Team – DMT). The Company Secretary role was added to the SMT in 2019, covering strategy and over-all policy development and organisation planning and review. The CEO and the CPO directly line manage 11 CD’s and Director of Disaster Response.

ZOA’s Global Management Charter, revised in 2021, sets out its governance approach and elaborates how it translates into policies, procedures and guidelines for operational decision making and accountability. A Works Council comprised of 6 representatives from HQ and country staff meets with the Executive Board every two months, facilitating staff involvement in policy setting, and offer information, advise and input into significant organisational decisions.

Decision-making authority and responsibility for country programmes is held at the country level. Head Office (HO) based Country Support Teams (CSTs) have strengthened roles defined in new TORs to support consistency at the country programme level in programme quality and accountability.

An organigram is presented below:

Figure 1 – Organisational structure



3.3 Internal quality assurance mechanisms and risk management

ZOA’s quality assurance is structured around a quality management system that defines and reinforces the ZOA ‘Way of Working’ including through technologies that enable transparency, collaboration and internal accountability, reinforcing processes that are the same for all countries:

1. ZOA Manager is a tool for project information, monitoring task completion, sharing results and compiling donor and stakeholder information. It also strengthens ZOA’s internal monitoring and external reporting capacity.
2. A digital enterprise resource planning system, ERP, supports and standardises practices according to processes throughout the organisation: project accounting and reporting, financial accounting and reporting, procurement and human resources (HR). COVID-19 has contributed to delays in the planned 2020 roll out of the ERP.
3. The Quality Library simplifies and updates existing resources including policies, procedures, and guidelines, to enable users to understand the wider quality management framework.

These initiatives have benefitted from significant investment of time and resources, including ongoing training and support to ensure universal uptake and utilisation.

The ‘ZOA Way of Working’ has been defined to deliver ‘high quality output in a responsible manner’. ZOA’s Key Control framework establishes reference points for mutual accountability between HO and CPs on the ZOA Way of Working. The 29 Key Controls are identified as critical to protect ZOA’s reputation and to mitigate risks and are the focus of both management and internal auditors.

The control environment consists of efficiency measures including preventative (e.g. separation of duties), detective (e.g. internal audits and CST-monitored self-assessments) and corrective controls to manage, monitor and mitigate risk.

The Key Controls have been globally rolled out and annual Key Control Scoring Analysis helps ensure systematic monitoring, evaluation and learning of global operations. The results of individual CP key control self-assessments (KCSAs) are used to improve the programme and to inform annual plans for the following year and the Country Director’s (CD’s) quarterly reports. Integrity Framework self-assessments and improvement workplans will gradually be absorbed into the Key Control Framework. Annual KCSAs are also done, and country plans include measures to address non-conformities with Key Controls. In reviewing the Country Plan, CSTs will also evaluate the outcomes of the KCSA and the corresponding measures planned. The Quality Unit uses the KCSA results in planning their audit visits for the following year.

3.4 Work with partner organisations

ZOA continues to have a ‘hybrid’ mode of operation, implementing directly and also working with and through local partners, as localisation is an organisational priority in terms of both capacity building and collaboration. ZOA also places importance on learning from partners’ experience and expertise.

ZOA distinguishes two types of partnerships:

- Implementing partnerships are short term and project-based, where ZOA funds a partner for project implementation. A funding agreement is signed by both parties;
- Strategic partnerships are longer-term, programme-based and may include (mutual) capacity strengthening, defined in Strategic Partnership Agreements.

ZOA’s commitment to localisation is growing. While ZOA’s Accountability Framework (2013) continues to be a key overarching document, new developments around localisation and focus on this in the next Strategy are expected to enhance organisational momentum in this area across the CPs. ZOA’s Localisation Paper sets out the Transformational Approach Towards a Strong Civil Society, where CPs can assess their current collaboration stage and move towards success with full partners implementation (ZOA transition from intermediary to exit).



ZOA conducts partner assessment upon selection and has mechanisms to manage partnerships and contributes to strengthening local capacity. In 2021, 14% of ZOA’s portfolio is implemented through partners, and ZOA commits to assist partners to comply with internal and external quality standards. A newly developed Local Partner Toolbox includes partner assessment and partnership evaluation tools, which prompt questions on integrity and accountability. New partners funding agreement and partners consortium agreement templates include the revised CoC with explicit emphasis on the prevention of sexual exploitation and abuse.

4. Overall performance of the organisation

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

ZOA's highest levels of management are engaged in and driving organisational improvement on quality and accountability. ZOA's strategy to address non-conformities routinely starts with root cause analyses that then focus their actions on systemic issues and systemic solutions and corrective actions.

Of the components in the quality management system, ZOA regularly reviews its progress and re-confirms or revises its approach:

- 1) ZOA Manager: In 2020 the Quality Unit conducted a review on the usage of ZOA Manager, surveying all staff and reviewing 25 projects. On finding unclear or intangible contribution of ZOA Manager to improved accountability to beneficiaries, improved project control, lower risk on ineligible costs, evidence-based programming etcetera, ZOA is now working on revisions to the structure and guidance for use, to aim higher.
- 2) The plans for the ERP roll-out have been impacted by COVID-19, however the ZOA HO team have revised their targets, altered their approach, and continued to seek ways of supporting country teams to adopt, learn and appreciate the significant changes offered by the real-time capabilities of the system. The next phase of the project will be the digitalisation of the procurement process including digital approvals.
- 3) The Quality Library continues to be used, and groups within ZOA are also turning to other online environments to engage colleagues, share information and promote learning and accountability.

There is acknowledgement within ZOA staff that as the organisation had grown, its attention on monitoring, evaluation, accountability and learning (MEAL) had been diverted. There is now a concerted effort to focus on developing robust ZOA Policy, internalising MEAL into ZOA's Way of Working. The gap analysis has identified that CPs have many ways of working, and efforts will now focus on standardisation and harmonisation. There are also content gaps with Accountability to Affected Populations (AAP). Improvements and actions are planned in 2022. The new MEAL policy includes principles and purpose, roadmaps that balance between mandatory standards and contextual variation, and tools and templates to be referenced in the road map. There is a much stronger focus planned on accountability, participation and sharing. This will include partners in guidance, monitoring, quality assurance & support.

4.2 Overall performance of how the organisation applies the CHS across its work

ZOA continues to demonstrate significant commitment to quality and accountability in its work across the CPs. CHS Commitments are embedded into organisational policies, processes and practices, and senior management and the Quality Unit incorporates the CHS within its internal audit process to uphold continuity and consistency through ZOA's standardised Way of Working.

The global roll out of the Integrity Framework (IF), in particular, has resulted in a more harmonised and consistent approach to implementing the CHS. This is strengthened by ZOA's clear intention to mainstream the IF into the Key Controls, audited by the Quality Unit. The IF Working Group initially gave momentum to keeping the IF on the agenda at all levels of the organisation, but it will phase out, as responsibility for the IF pillars 1 and 2 lies with HR, and pillar 3 with the Company Secretary.

ZOA has invested significantly in implementation of the IF, and it will take time to institutionalise the IF and ensure consistent understanding of the Code of Conduct (CoC), complaint mechanisms, and zero tolerance to PSEA at the interface of ZOA staff and communities. As many have acknowledged during this audit, with staff turnover, ZOA has made a permanent commitment to ensuring the IF is instilled in all staff alongside its values

and principles. As this happens, and staff take this into the ZOA Way of Working, weaknesses in the practice of sharing information about the expected behaviour of staff, for example, including on ZOA's commitment to preventing sexual exploitation and abuse, are expected to dissipate.

Areas yet to fully meet the requirements of the CHS are in line with the evolution of learning and improvement identified by ZOA itself, such as community engagement and involvement (C4) including in designing and monitoring complaint mechanisms (C5). There are also observations noted in competence in technical standards at country level (C2), and appraisals and staff development (C8)

4.3 PSEA

As one of the cross-cutting themes represented by a number of indicators across different commitments, ZOA's weighted score against the PSEAH Index is 2.4 signalling the issue still needs some attention.

All policies, processes and guidance, as well as operational measures in which PSEAH is addressed, are grouped in the PSEAH Reference Note (2020), giving a comprehensive overview of ZOA's approach to preventing programmes having negative effects including exploitation, abuse or discrimination by staff.

One of the three pillars of the IF is ZOA's norms and standards defined in the Code of Conduct explicitly including PSEAH and child protection. Widespread knowledge of and adherence to the CoC contributes to people's safety, security, dignity and rights, and the prevention of SEAH by staff. At the MTA, the CoC is widely known and accessible, having been translated into 6 languages. Induction, training and standard communication messages are in place, along with CP-level Integrity Coordinators and CoC focal points to support mainstreaming the IF and staff understanding.

Accessible and functioning complaint and feedback processes contribute to identification and action of COC breaches including those related to SEAH by staff. At this audit, the IF is widely known and understood, and complaints mechanisms are in place, and are being managed and reported to HO.

Areas for improvement are found where ZOA and partners are not systematically providing information to affected communities about how they expect staff to behave, building on the work done on the Code of Conduct materials and the Information Sharing Guidelines.

4.4 Localisation

ZOA performance on Localisation is satisfactory. ZOA's growing commitment to Localisation is evident from ZOA Strategic Plan 2019-2021 and ZOA Business Plan 2022. A new development of ZOA's Localisation Strategy (October 2021) sets out a new framework to guide the CPs through Localisation Transformational Approach. ZOA's working document on the Strategic Plan 2022-2025 further steers strategic direction towards localisation and highlights localisation as the centrality of programming. ZOA actively aims for local partners increasingly taking ownership of programme design and implementation.

ZOA is a signatory to the Grand Bargain and has advocated for and signed Dutch Relief Alliance Localisation Agenda as well as Integral Alliance - Localisation Statement. ZOA sustains partnerships that emphasise mutual understanding, shared values, accompaniment and solidarity. ZOA partners highly value the respectful and collaborative nature of the partner relationship. Work with implementing partners is governed by partnership agreements and capacity support is based on the findings of partner assessment processes and ongoing dialogue between ZOA and its partners. ZOA has updated its Local Partner Toolbox to harmonise and standardize its approach and now has a variety of guidelines such as Partner Assessment Tool, Partner Evaluation Tool, and Partners Consortium Agreement Template.

4.5 Gender and diversity

ZOA performance on Gender and Diversity is satisfactory. Its approach is reflected in a wide range of ZOA's policies to consider the diversity of communities and collect disaggregated data. Gender breakdowns of ZOA's management are as follows: 6 males and 1 female at

SMT, 3 males and 2 females at unit manager level, 29 males and 19 females at CP management team level.

ZOA's Strategic Plan 2019-22 focuses on service provision to the most vulnerable including women, children, female headed households, elderly and disabled people, minorities, refugees, and internally displaced people. A recently drafted MEAL Policy as well as sectoral policies and guidelines include participatory analysis of the target groups, disaggregated by gender, vulnerability class and age. ZOA Gender Analysis Tool is being applied at CPs and its findings inform the design of the programmes.

4.6 Organisational 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	ZOA undertakes appropriate and impartial analysis of needs and vulnerabilities and builds programmes to meet those needs. As evidenced by adaptations made to programmes, ZOA is able to adapt to changing needs and context and take into account the vulnerabilities and diversities of the communities. However, ZOA's assessments do not include the risks of SEA in the context.	Communities report that they receive relevant and appropriate assistance. At times, they are not aware that there are clear selection criteria in place to ensure specific vulnerable groups are being targeted within the communities.	2.8
Commitment 2: Humanitarian response is effective and timely	ZOA designs programmes that take constraints into account through vulnerability and risk analysis. ZOA's structures, systems, and procedures facilitates timeliness and effectiveness. ZOA maintains close working relationships with other agencies and local authorities, which allows it to refer unmet needs to relevant organisations. At country level, ZOA does not ensure staff are trained to systematically use technical standards when implementing and assessing programmes. Partner capacity assessments are also not systematically used as intended.	Communities express satisfaction with the timing of ZOA's response activities, with good use of volunteer community committees. They also report that ZOA refers unmet needs to other actors in an efficient manner.	2.6
Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects	ZOA commits to localisation as a strategic priority, working toward local partners owning programme design and implementation. Resilience and DRR are mainstreaming priorities in ZOA's work, for longer term sustainability. ZOA's Integrity Framework (IF) has three pillars: integrity standards and norms defined in a strengthened Code of Conduct, Standards for Complaints Reporting by Beneficiaries, Partners and External Stakeholders and addressing complaints according to defined procedures. The Integrity Framework is widely	Communities are enthusiastic about rehabilitating local agricultural irrigation infrastructure through cash-for-work, to improve food security and support economic recovery, contributing to future resilience to shocks.	2.8

	<p>known, and supports ZOA’s Do No Harm ethos.</p> <p>Local partners are involved in setting capacity development priorities, and value the access to learning within partnership agreements.</p>		
<p>Commitment 4: Humanitarian response is based on communication, participation and feedback</p>	<p>ZOA’s Information Sharing Guidelines set the overall tone for open communication and provide tools and clear expectations of what and how and when to share with communities. Information sharing is tracked in ZOA Manager and Kobo. The Code of Conduct (including graphics for those who do not read) and supporting materials are available in 8 languages.</p> <p>ZOA and partners report on beneficiary involvement in the project, but ZOA does not set out expectations on the practice of engaging communities. Despite monitoring plans expecting full disaggregation by sex, age and diversity of those giving feedback, practice varies by CP, with sex being consistently reported, and other variables not being systematically recorded.</p>	<p>Community members have not had any problems understanding the communications about the project and said they met with project staff regularly (ZOA and partner), and discussed any concerns with them.</p>	<p>2.3</p>
<p>Commitment 5: Complaints are welcomed and addressed</p>	<p>ZOA’s standards for complaints reporting guide country programme level, contextualised complaint handling processes for communities, which are now widely documented and in place. A checklist for setting up country complaints reporting provides guidance on consulting communities on their preferred way of reporting complaints, and while community committees support implementation of complaints mechanisms, they are not involved in the design or monitoring.</p> <p>Dedicated Country Integrity Coordinators manage the complaint mechanism, registering and following up on feedback and complaints. Neither ZOA nor partner staff monitor nor assess whether communities understand how staff should behave and what they can do if they experience any form of inappropriate behaviour.</p> <p>Management are clear on the importance of complaints for learning and for credibility, linking the number and type of complaints to the trust communities have in ZOA. All staff and partner staff are clear in their willingness to receive complaints.</p>	<p>Communities felt comfortable raising complaints with ZOA and partners. Acceptable staff behaviour was not discussed with the community members interviewed although they could all name the specific behaviours they would not accept from an NGO.</p>	<p>2.3</p>
<p>Commitment 6: Humanitarian</p>	<p>ZOA systematically identifies and analyses roles and responsibilities of a range of</p>	<p>Communities observed no duplication between ZOA’s</p>	<p>2.8</p>

<p>response is coordinated and complementary</p>	<p>stakeholders and documents their capacities and interests. At the global level, ZOA maintains strong engagements with relevant sectoral platforms. At the country level, ZOA participates in a range of national and cluster coordination mechanisms to ensure that it complements responses by other actors. Due to short-term funding environment faced by CPs, strategic partnership is not deemed appropriate.</p> <p>However, partner knowledge of the CHS is variable, and the CHS and ZOA's commitment to supporting partners to work within it, is not mentioned in partner agreements.</p>	<p>activities and those of other organisations active in the area.</p>	
<p>Commitment 7: Humanitarian actors continuously learn and improve</p>	<p>ZOA has evaluation and learning policies in place and the MEAL Policy (2021) commits to ZOA being a learning organisation, specifically by enabling staff to create, acquire and transfer knowledge for continuous improvement.</p> <p>The ZOA Way of Working includes 29 Key Controls that are internally audited regularly and self-assessed annually at the country level to contribute to learning, improvement, and innovation to measure and compare practice between countries, as well as to chart learning from year to year.</p> <p>ZOA continues to demonstrate its commitment to share among agencies in the Netherlands, as well as globally, and locally in country programmes.</p> <p>ZOA staff and partner staff do not systematically share learning and innovation with communities and people affected by crisis.</p>	<p>Communities did not report giving any feedback that would require changes to the project.</p>	<p>2.7</p>
<p>Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably</p>	<p>Together with appointments of Country Integrity Coordinator and Code of Code focal points, global implementation of the Integrity Framework (IF) has created sustained momentum on raising awareness of CoC, complaint mechanisms, grievance, and other related policies at all levels of the organisation, including partners. CoC is translated into six languages, making it accessible to all CPs. This emphasis has been well integrated into the induction process, and refresher training is delivered on a regular basis. ZOA offers various learning opportunities such as ZOA Master class and in the form of ZOA's Quality Library.</p> <p>However, a consistent appraisal system across the organisation is not in place and not all staff, particularly at country level, have consistently</p>	<p>Communities express satisfaction with the behaviours of ZOA and partner staff</p>	<p>2.6</p>

	received their performance review. The staff development needs assessment is not conducted in a systematic manner.		
Commitment 9: Resources are managed and used responsibly for their intended purpose	ZOA has appropriate policies and processes governing the use and management of resources. The Key Control framework establishes a control environment that includes efficiency measures including preventative (e.g. separation of duties), detective (e.g. internal audits and CST-monitored self-assessments) and corrective controls. ZOA’s policy and procedural guidance ensures monitoring expenditure against budget. ZOA projects require, but do not systematically have, project implementation plans in place, including procurement plans at the design stage to ensure quality, cost and timeliness of resource inputs.	Communities engaged in cash-for-work had been trained on climate-smart agriculture and appropriate practice in clearing irrigation channels, contributing to environmental resource management.	2.5

* *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 non-conformities

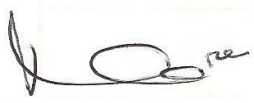
Corrective Action Requests (CAR)	Type	Resolution due date	Date closed out
2019–3.4: Exit strategies are not systematically planned or communicated to stakeholders and communities.	Minor	2021/08/07	2022/01/12
2019–3.6: Programmes do not systematically identify and act upon potential or actual unintended negative effects in a timely and systematic manner in the areas of people's safety, security, dignity and rights, and sexual exploitation and abuse by staff, and the environment.	Minor	2021/08/07	2022/01/12
2019–4.1: ZOA does not systematically implement the Kick-Off message template, or equivalent process, to provide consistent information to communities about expected staff behaviour, about feedback and complaints processes, and about project budgets.	Minor	2021/08/07	2022/01/12
2022-4.6: ZOA does not have policies in place to ensure communities are engaged and can reflect the priorities and risks they identify in all stages of the work	Minor	2023/01/12	
2019-5.1: ZOA does not systematically consult with communities and people affected by crisis on the design, implementation and the monitoring of complaints-handling processes.	Minor	2021/08/07	2022/01/12
2022-5.1: ZOA and partner staff do not systematically consult communities on the design or monitoring of complaint handling processes.	Minor	2024/01/12	

2019–5.3: ZOA does not systematically manage complaints in a timely, fair and appropriate manner that prioritises the safety of the complainant and those affected at all stages.	Minor	2021/08/07	2022/01/12
2019–5.5: An organisational culture in which complaints are acted upon according to defined policies and processes has not been established.	Minor	2021/08/07	2022/01/12
2019–5.6: Communities and people affected by crisis are not fully aware of the expected behaviour of staff, including ZOA's commitments on the prevention of sexual exploitation and abuse.	Minor	Extended to: 2024/01/12	
Total Number	3		

6. Sampling recommendation for next audit

Sampling rate	As per HQAI sampling rate based on number of country programmes operational at the time of the audit.
Specific recommendation for selection of sites	It is recommended to maintain a focus on both ZOA's self-implemented programmes and those implemented by partners.


7. Lead auditor recommendation

<p>In our opinion, ZOA has demonstrated that it continues to conform with the requirements of the Core Humanitarian Standard on Quality and Accountability.</p> <p>Based on the evidence obtained, we confirm that we have received reasonable assurance that the organisation continues to meet the requirements of the Core Humanitarian Standard on Quality and Accountability.</p> <p>We recommend maintaining certification.</p>	
Name and signature of lead auditor:  Nik Rilko	Date and place: 12 January, 2022 Featherston, New Zealand

8. HQAI decision

<input checked="" type="checkbox"/> Certification maintained <input type="checkbox"/> Certificate suspended	<input type="checkbox"/> Certificate reinstated <input type="checkbox"/> Certificate withdrawn
Next audit: Surveillance audit before January 2023	
Name and signature of HQAI Executive Director:  Pierre Hauselmann	Date and place: 2022-02-15, Châteline

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:  Chris Lukkien CEO	Date and place: Apeldoorn, 22/02/2022

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"> • Independent verification: major weakness; • Certification: major non-conformity, leading to a major corrective action request (CAR) – No certificate can be issue or immediate suspension of certificate.
1	Your organisation is making efforts towards applying this requirement, but these are not systematic.	<p>Score 1: indicates a weakness that does not immediately compromise the integrity of the commitment but requires to be corrected to ensure the organisation can continuously deliver against it. This leads to:</p> <ul style="list-style-type: none"> • 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