

# ZOA

## Renewal Audit – Summary Report – 2024/02/07

### 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
<b>Legal registration</b>	ZOA is registered as stichting (foundation) in the Netherlands Chamber of Commerce.	
<b>Head Office location</b>	Apeldoorn, Netherlands	
<b>Total number of organisation staff</b>	930	

#### 1.2 Audit team

<b>Lead auditor</b>	Daniel Rogers
<b>Second auditor</b>	Nik Rilkoff
<b>Third auditor</b>	
<b>Observer</b>	
<b>Expert</b>	
<b>Witness / other participants</b>	

#### 1.3 Scope of the audit

<b>CHS Verification Scheme</b>	Certification
<b>Audit cycle</b>	Second
<b>Coverage of the audit</b>	The entire organisation, including global headquarters in the Netherlands, an affiliated German entity (ZOA Germany) and 13 country programmes including South Sudan which is jointly managed as a joint venture with Dorcas.

#### 1.4 Sampling\*

<b>Total number of Country Programmes sites in scope</b>			13
<b>Total number of sites for onsite visit</b>			1
<b>Total number of sites for remote assessment</b>			3
Name of country programme site	Included in final sample (Y/N)	Rationale for sampling and selection / de-selection decision	Onsite or Remote
<b>Random sampling</b>			
Nigeria	Y	Not selected for onsite due to security situation (risk level 4)	Remote
Iraq	N	Not selected, Iraq was part of most recent audit (MTA)	
Colombia	N	Not selected, Colombia was part of most recent audit (MTA)	
Ukraine	N	Ukraine was originally selected, but ZOA Ukraine's CO requested to not be included due to ongoing operational concerns and uncertainty over staff availability	

Myanmar	Y	Not selected for onsite due to challenging operating and security context and access issues	Remote
<b>Purposive sampling</b>			
Burundi		Burundi has not been selected for any samples since the Initial Audit. Types of projects, accessibility and lack of security concerns, and programmes implemented directly and through partners are the reasons for selection of Burundi for an on-site visit	On-Site
Syria		Selected as a replacement for Ukraine who requested to be removed from the sample for the reasons given above	Remote
<b>Any other sampling performed for this audit:</b>			
<p>ZOA Germany is a separate legal entity, originally formed by ZOA Netherlands, and affiliated to ZOA Netherlands through a Charter Agreement. ZOA Germany does not deliver any programmes themselves, they raise funds in Germany to support the work of ZOA and use ZOA's global quality assurance and programme management systems and processes.</p> <p>ZOA Germany was sampled remotely, through interviews and document review.</p>			
<b>Sampling risks identified:</b>			
None			

*\*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
Head Office	18 September 2023	Remote
Burundi	15-21 October 2023	Onsite
ZOA Germany	24 October 2023	Remote
Syria	2 November 2023	Remote
Myanmar	8 November 2023	Remote
Nigeria	8 November 2023	Remote

### 2.2 Interviews

Level / Position of interviewees	Number of interviewees		Onsite/ Remote
	Female	Male	
<b>Head Office and Affiliate offices</b>			
Head Office - Management and staff	8	10	Remote
ZOA Germany – Management	1	1	Remote
<b>Country Offices</b>			
Management and staff	8	11	Onsite
Partner and stakeholders	3	8	Onsite
<b>Total number of interviewees</b>	<b>20</b>	<b>30</b>	<b>Total: 50</b>

## 2.3 Consultations with communities

Type of group and location	Number of participants		Onsite or remote
	Female	Male	
PADANE project participants (Villagers / farmers / village leaders), Makamba District, Burundi	22	23	Onsite
Amahoro at Scale project participants (Landowners) Nyanza-Lac, Makamba District, Burundi	10	10	Onsite
Amahoro at Scale project participants (Awareness raising volunteers), Nyanza-Lac, Makamba District, Burundi	8	10	Onsite
Amahoro at Scale project participants (Community committee members), Nyanza-Lac, Makamba District, Burundi	10	8	Onsite
Amahoro at Scale project participants, Nyanza-Lac, Makamba District, Burundi	11	9	Onsite
Amahoro at Scale project participants (Individual family members / landowners), Nyanza-Lac, Makamba District, Burundi	1	3	Onsite
<b>Total number of participants</b>	<b>62</b>	<b>63</b>	<b>Total 125</b>

## 2.4 Opening meeting

<b>Date</b>	2023/09/18
<b>Location</b>	Remote
<b>Number of participants</b>	7 (4M / 3F)
<b>Any substantive issues arising</b>	None

## 2.5 Closing meeting

<b>Date</b>	2023/11/14
<b>Location</b>	Remote
<b>Number of participants</b>	11 (8M / 3F)
<b>Any substantive issues arising</b>	None

# 3. Background information on the organisation

### 3.1 General information

ZOA is a faith-based organisation 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 address basic needs and the 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 one currently implemented by the Disaster Response Team (Ukraine). ZOA's geographic focus is areas categorised as fragile, often in conflict. ZOA's 2002 annual expenditure was €71.3M spent on objectives in programme countries, with 7.6% 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's core values are stated as: 'We value people; we are faithful; we are good stewards; we serve with integrity'.

ZOA's Strategic Plan 2023-2026 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. The Strategic Plan was drafted through an inclusive approach, to help ensure the relevance of the programmatic focus. ZOA's new current themes are the peace nexus, climate resilience and localisation, with an emphasis on gender, diversity and inclusion (GDI) as a cross-cutting issue.

In May 2022, Stichting ZOA and Stichting Dorcas Aid International established a partnership in South Sudan to integrate their operations into a joint working organisation: ZOA Dorcas South Sudan. The purpose is to achieve more impact for people in need in South Sudan. A separate legal entity was established in the Netherlands: Coöperatie Dutch Coalition for Relief and Development U.A. whose members are Stichting ZOA and Stichting Dorcas Aid International.

ZOA maintains good relations with ZOA Deutschland GmbH (ZOA Germany), a Germany-based sister organisation that was founded and registered as an NGO in 2017 and has its own management and board. The two organisations work closely together in supporting ZOA programmes and fundraising. While it is not possible under German law to have foreign board members, ZOA Netherlands directors attend ZOA Germany board meetings as observers. There is regular communication and close coordination between the two entities. ZOA Germany has a specific complementary role in creating and maintaining connections with institutional and private donors in Germany. ZOA Germany uses ZOA Netherlands' programme management and quality assurance systems and processes and all projects supported are delivered by ZOA's Country Programmes, under the management of ZOA Netherlands. ZOA Germany's policies and procedures are all in line with ZOA Netherlands' and they work to support the delivery of ZOA's global strategic plan 2023-2026.

In 2022, ZOA spent €71.3 million on objectives in programme countries, an increase of 29% from 2021, mainly attributable to project implementation in Ukraine and growth in spending through consortium partners.

### 3.2 Governance and management structure

ZOA's 2021 Global Management Charter sets out its governance approach and elaborates how that translates into policies, procedures and guidelines for operational decision making and accountability.

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.

The Supervisory Board also represents ZOA's constituency as well as society in general. Members of the Supervisory Board serve five-year terms 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) The Audit Committee receives the Annual Accounts and the corresponding audit findings.
- 2) The Remuneration Committee 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.

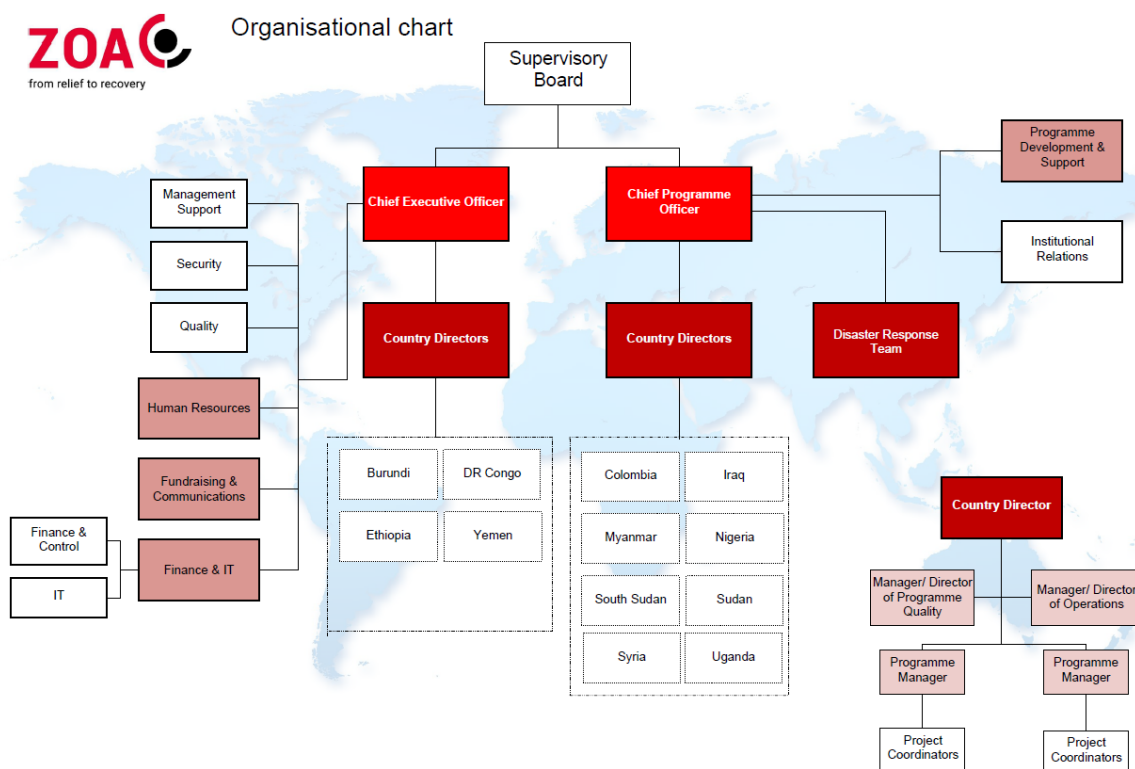
ZOA's Executive Board is responsible for executive decisions as well as the organisations daily management. By separating management and supervision in its governance model, ZOA complies with the governance guidelines for charitable organisations, which are part of the 'Regulations and Appendices for 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: Senior Management Team.

The Company Secretary role has been part of the SMT since 2019, covering strategy and over-all policy development and organisation planning and review. This person is now also the Manager of the Quality Unit, and while 'integrity' was previously managed in the Human Resources and accountability was separate, these roles have been combined and are managed within the Quality Unit.

A Works Council comprises six representatives from HQ and country staff that meet with the Executive Board every two months, facilitating staff involvement in policy setting, and offer information, advise and input into significant organisational decisions.

The Programme Development and Support (PD&S) department has restructured since the last audit, replacing largely general programme officers with thematic expertise, facilitating a systematic approach to technical standards.

The CEO and the CPO directly line manage 12 CDs and the Director of Disaster Response. Decision-making authority and responsibility for country programmes is held at the country level. Country plans (called annual Country Plans - CPs) are currently being developed for 2024. ZOA corporate strategic priorities are included in the CPs and country programmes report quarterly and annually on these. An organisation chart is presented below:



### 3.3 Internal quality assurance mechanisms and risk management

ZOA’s Quality Unit supports organisational development and improvement by independently assessing the quality of the country programmes and management control systems, against internal and external standards and norms. The resulting audits and evaluations help the Board and (country) management to identify aspects of organisational quality and compliance that need additional attention.

ZOA’s quality assurance is structured around systems that define and reinforce 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 management, holding 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).
3. The Quality Library, as a portal for quality management, simplifies and updates existing resources including policies, procedures, and guidelines, to enable users to understand the wider quality management framework.

These initiatives include 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 Country Programmes 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 self-assessments) and corrective controls to manage, monitor and mitigate risk. Annual Key Control Scoring Analyses help ensure systematic monitoring, evaluation and learning of global operations.



The results of individual Country Programme 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. The Quality Unit uses the KCSA results in planning their audit visits for the following year. Integrity Framework self-assessments and improvement workplans are not yet fully in place but will gradually be absorbed into the Key Control Framework.

### 3.4 Work with partner organisations

ZOA has always worked with local partners, but the new organisational strategic plan makes it an integral part of the organisation's programming. ZOA's localisation policy and new strategy signal ZOA's high ambition for working with partner organisations. The organisation is now placing greater emphasis on working systematically to build the capacity of partner organisations.

ZOA works more regularly with local partners when delivering reconstruction programmes, compared to relief programmes, and emergency responses in particular are less likely to be implemented with or through local partner organisations. ZOA's Disaster Response Team (DRT) are aware of this limitation. It is often due to lack of suitable partners or available time required to identify, establish relationships and provide necessary training to local partners who may be capable technical partners but often lack capacity to deliver emergency relief, as was the case in Ukraine.

In rehabilitation programmes, and relief programmes in relatively stable contexts, ZOA works well with local partners. Capacity assessments are generally used when working with partners, and capacity development of partners takes place. However, capacity development needs of local partners often exceed what is possible given financial limitations.

ZOA is a signatory to the Grand Bargain (GB) commitments, according to their latest financial data 7.5% of total organisational spend goes to local organisations. Localisation is a strategic priority in ZOA's new strategic plan (2023-26), reflecting the importance of working with local partners. ZOA has the ambition to increase its work with local partners not based on imposing a % growth target on countries, but rather on aligning opportunities in countries, based on equitable partnerships. Aside from the level of funding, ZOA is focussed on the quality of partnerships.

ZOA is an active member of the Dutch Relief Alliance (DRA) and is the vice-chair of the DRA localisation Working Group. ZOA jointly implements programmes with other DRA members, in multiple countries, for example ZOA is the lead member of DRA's Syria Joint Response which is working towards a locally led approach. ZOA is as well the lead agency of a multi-country localisation consortium (We Are Able!), a programme with localization and inclusion as focus area.

In Burkina Faso ZOA has established a response-focussed partnership with a local organisation in advance of a response taking place, with the intention to learn from and build on this experience. Lessons from these and other programmes with an explicit focus on locally led approaches are analysed by ZOA's Partnerships Lead and shared with other Country Programmes. Other examples include the We Are Able consortium programme which has a focus on strengthening the capacity of local organisations. It is expected that in the coming years, more of ZOA's work will be locally led and that lessons from the current partnerships will be replicated across the organisation.

ZOA Country Programmes already work closely and quite equitably with a range of local partners. However, it will take some time to fully embed into every country programme ZOA's new strategy and approach to localisation and working more intentionally and systematically over the medium to long term to develop the capacity of local partners.

## 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 starts with root cause analyses that then focus corrective actions on systemic issues and systemic solutions.

For example, the revised MEAL Framework includes roadmaps and tools that, once embedded in practice, will specifically address weaknesses identified in previous audits. Senior management believe the framework gives MEAL a more prominent place in ZOA's work, creating a more uniform approach to programmes. Roadmaps are deliberately specific to enhance accountability to communities and the tools and templates have been tested with staff to ensure user-friendliness. The MEAL function is also tasked with measuring progress on the current strategic priorities, setting a baseline and then reporting progress. The MEAL framework and thematic areas are consistently modelled according to four pillars: 1)

policy/guidance, 2) roadmaps, 3) tools & templates, 4) exchange platform used by the MEAL Community of Practice. Webinars and exchange meetings are used as modes of exchange.

Quality Assurance is primarily addressed through the 29 Key Controls that support realisation of The ZOA Way of Working. These 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. A review of the Key Controls is planned for 2024. Internal Audit is risk based and follows a context specific four-layer approach. Efforts are also underway to achieve integration of the country-level KCSA and Integrity Framework self-assessments and improvement workplans. While both self-assessment processes are acknowledged as subjective, they each focus on aspects of the CHS, and are ready to incorporate the revised CHS.

ZOA's Key Controls assess elements that contribute to the risk of corruption and contain a specific requirement that an anti-fraud, bribery, and corruption risk analysis is done yearly. Several COs are unsure of how to conduct this analysis, signalling the need for support, monitoring and follow-up of the self-assessments. Internal audits are risk-based and consider current variables as well as previous issues. Country-level risk ratings are currently given more attention than HQ department-level risk identification and mitigation.

Risk management is perceived by various levels of staff as an area that would benefit from more formal standards. For example, a data protection policy is being updated, but it is understood that greater controls would be beneficial. Guidance on a data protection impact analysis is available to assess risks, but staff understanding and uptake is still low and practical toolkits are under development. Country-level risks, including pertaining to GDPR application, are signalled as high priority by Country Programme staff.

While most departments are meant to have their own risk assessments, this is not evidenced in practice. While Key Controls are applied to monitoring countries, there is no equivalent analysis of HQ departments or risk prevention and mitigation domestically in The Netherlands.

A 2023 SMT management systems review looked at whether ZOA's systems are suitable, adequate, effective and aligned with this mission and the strategic direction of the organisation. This review covered the requirements as stipulated for a management review of the Quality Management System (QMS) in ISO / Partos 9001:2015 (version 2018).

#### 4.2 Level of implementation of the CHS and progress on compliance

Overall, ZOA management and staff take implementation of the CHS seriously. The organisation has put systems and processes in place to address each of the Corrective Action Requests (CAR) in the MTA. CARs in the MTA were found in commitments 4 and 5 and ZOA responded with increased attention to ensuring all country programmes roll out the Integrity Framework and associated roadmaps and tools. This work is supported by a CHS and Integrity Advisor at HQ who provides direct support to country-based staff. The organisation is self-critical, honest and open about where it needs to continue improving and is making efforts to strengthen systematic approaches to complaints and feedback mechanisms, as well as consistent and continuous communication with project participants about the expected behaviour of ZOA and partners' staff, although more work is needed in these areas.

Overall, since the previous audit ZOA has made good progress in installing systems and processes to support the implementation of the CHS. ZOA's Integrity Framework provides explicit elements of the CHS and ZOA HQ has a position dedicated to Integrity and CHS. Every Country Programme has an Integrity Coordinator, responsible, along with the Manager of Programme Quality, for compliance with the Integrity Framework, which includes key elements of the CHS including accountability to affected people. Countries conduct integrity self-assessments and have integrity implementation plans. These are examples of excellent practice, but they are not being done in every country where ZOA is present and not being done consistently where they are being done.

These systems and processes are supported by a range of tools and guides, as well as online and in person training and support provided by ZOA headquarters to County Office staff. While the policies, processes and tools have been developed by ZOA headquarters, they are yet to be systematically implemented to the same degree across all ZOA countries, programmes and projects.

#### **PSEAH (Protection from Sexual Exploitation, Abuse, and Harassment)**

The Strategic Plan 2023-2026 establishes GDI as a cross-cutting issue in all projects, linking effective localisation to the diversity of voices and needs in communities and building on from

previous strategic mainstreaming of protection. A new GDI policy and framework have yet to be established, and although there is a strong culture in ZOA where serious misconduct is taken seriously and acted upon, the language of PSEAH is not yet embedded in regular interactions with communities.

ZOA exhibits high levels of compliance with the CHS Organisational Responsibilities across the CHS commitments that contribute to PSEAH. This includes their roadmaps for participation and information sharing that requires project teams to share about the project, staff behaviour related to the Code of Conduct, and commitments to PSEAH and rights to complain and reporting options.

Areas of weakness emerge with inconsistent practice in the Key Actions, in terms of regular and continuous information sharing by staff and partner staff, and use of standardised information tools and messages. This is concerning in terms of the requirement to inform communities on how ZOA and partners expect staff to behave, and on their rights, including to complain. Staff and partner staff do not routinely communicate with communities about the scope of issues they can complain about, specifically and explicitly PSEAH and staff behaviour.

At the country strategy and programme design stages, ZOA identifies risks and potential negative effects of its interventions, including SEAH, through a range of risk assessments and analysis guided by roadmaps and tools. Risks mitigation at project design stage occurs, although mitigation or response strategies for risks related to SEAH are not consistently in place, and ZOA is not consistent in the way its staff and partners respond to SEAH and other risks when they occur.

### **LOCALISATION**

ZOA's new strategy identifies localisation as one of three global strategic priorities, although the language of localisation is not always reflected in ZOA's new policies. ZOA's Localisation Paper of 2021 provides ZOA's definition of and approach to implementing localisation to support local entities of all types including community groups and government agencies. ZOA is working on improving ways to measure progress towards this strategic priority over a longer timeframe than most projects, which tend to be shorter term by their nature. ZOA aims to conduct more evaluations to capture lessons and document progress towards this longer-term goal.

When it comes to staffing, an increasing number of key positions in Country Programmes are held by national staff, although the majority of Country Directors and a few other senior leadership roles are most often held by expat staff. ZOA has a dedicated Localisation Advisor at HQ to work on the localisation strategy and support the Country Teams. This advisor co-chairs the Dutch Relief Alliance localisation working group and is active within the Grand Bargain localisation workstream.

While ZOA procedures require all partners to undergo a capacity assessment and to have a capacity development plan, in practice this is not always being done. Gaps were identified in the way in which ZOA provides a consistent level of support to local partners in order to strengthen them sufficiently to play a more central role in conceptualising and delivering programmes in ZOA countries of operation.

ZOA's approach to localisation is also reflected in their management structure and a relatively high level of autonomy in management and decision making at the Country Office level. This means programmes, while in line with the global priorities, are locally designed and driven. There are some drawbacks to this organisational style which can be seen in the inconsistent application of global policies and processes.

### **GENDER and DIVERSITY**

The Strategic Plan 2023-2026 establishes GDI as a cross-cutting issue in all projects. ZOA has recently appointed a new position of GDI Advisor in its HQ, although the role is only 50% level of effort with the other 50% being DRA Syria Program Manager. The GDI advisor is developing a GDI policy and framework. Guidance on gender and diversity is available on ZOA's Quality Library but it is incomplete and practice in countries is currently inconsistent. Given the part time nature of the GDI advisor role, the organisational progress towards a common framework and policy on GDI is advancing slower than expected.



### 4.3 Performance against each CHS Commitment

Commitment	Strong points and areas for improvement	Feedback from communities	Average score*
<b>Commitment 1:</b> Humanitarian assistance is appropriate and relevant	<p>Overall, ZOA implements programmes and projects which are highly appropriate and relevant to the needs of the people targeted. The needs of the people reached are being met through the delivery of ZOA's programmes.</p> <p>ZOA conducts and engages in needs assessments which identify relevant programmatic risks and incorporate this information into the design of programmes. During implementation, ZOA has systems in place to ensure that programmes are adjusted to take account of contextual changes.</p>	<p>Overall, ZOA's work is highly appreciated by project participants.</p> <p>ZOAs work felt to be relevant in meeting many urgent needs.</p>	2.7
<b>Commitment 2:</b> Humanitarian response is effective and timely	<p>ZOA's work is seen to be effective, projects are well designed and well executed to meet the stated outcomes.</p> <p>Interventions are generally delivered in a timely manner. ZOA is reactive to changes in the operating environment, has effective monitoring systems which allow it to adjust programmes when necessary. Monitoring at outcome level is particularly strong.</p> <p>Technical standards are systematically met, and country programmes are supported by technical advisors at HQ level, through peer support networks, and formal and informal training. ZOA staff benefit from access to a Quality Library and specific MEAL Roadmaps to support their work. New programmes and proposals receive input from technical experts at HQ.</p> <p>There remain some areas for improvement including the consistent use of existing monitoring tools for every project, and the consistent use of the MEAL roadmaps. As these are new, this is expected to improve over time.</p>	<p>Project participants, partners and other stakeholders consulted did not report any delays from ZOA and reported that ZOA works efficiently and in a timely manner.</p> <p>During the consultations at community level, many examples were given of how lives have been directly improved due to ZOA's interventions, demonstrating the effectiveness of their programmes.</p>	2.9
<b>Commitment 3:</b> Humanitarian response strengthens local capacities and avoids negative effects	<p>ZOA's interventions succeed in strengthening capacities at household and individual levels. They also succeed in strengthening local community structures (e.g. at the village level) and of building resilience through their livelihoods, peace building and other interventions. ZOA often works closely with local government structures and is also successful in strengthening these structures, which ensures a level of sustainability of their interventions.</p> <p>ZOA's activities consider exit and sustainability at an early stage, this can be seen in the strategic decisions around country entry and exit and is also reflected in programme and project level activities, including their focus on strengthening existing local structures, both governmental and non-governmental.</p>	<p>Communities consulted reported a lack of clarity on how to respond when potential negative effects of ZOA's project are identified.</p> <p>Communities often do not have full information about ZOA's projects, including when they will end.</p>	2.6

	<p>There remain some areas for improvement. While SEAH risks are identified at project design stage, ZOA and partner staff are not always fully equipped or able to identify or respond to these risks when they occur. Project exit strategies not always communicated to communities/project participants.</p>		
<p><b>Commitment 4:</b> Humanitarian response is based on communication, participation and feedback</p>	<p>ZOA's information sharing guidance for staff includes commitments to transparency and accuracy. Roadmaps for participation and information sharing are part of the 2023 MEAL Framework. Standardised tools and messages are provided for contextualisation and external communications are respectful and ethical.</p> <p>ZOA and partner staff are not systematically applying the guidance to inform communities about expected behaviour, the Code of Conduct, programme timeframes and entitlements, as well as their right to give feedback and make complaints.</p>	<p>Communities are satisfied with ZOA's support and appreciate the languages and methods of training, which are accessible for everyone.</p> <p>Partners' awareness of ZOA's CHS commitments is strong.</p> <p>Stakeholders appreciate and confirm participation in programme design and monitoring.</p>	2.7
<p><b>Commitment 5:</b> Complaints are welcomed and addressed</p>	<p>ZOA's Integrity Framework details procedures for complaints management, including HQ support and country-level Integrity Coordinators, to facilitate timely, fair and appropriate complaint management. The complaint handling process includes programming and abuses of power.</p> <p>Communities are not always aware, however, of the scope of the complaint mechanism, do not know the behaviour they can expect from staff, and of ZOA's commitment to PSEAH. There are gaps in systematic consultation of communities on the design, implementation and monitoring of CHP.</p>	<p>Communities feel that ZOA staff would not commit abuses of power but are not clear on how to report abuses of power.</p> <p>Partners know the requirement to communicate about the mechanism but are not sufficiently resourced to systematically do so.</p>	2.3
<p><b>Commitment 6:</b> Humanitarian response is coordinated and complementary</p>	<p>Ensuring responses are coordinated and complimentary is an area of strength for ZOA.</p> <p>At a global level and in the Netherlands, ZOA experts are well connected and active in a range of coordination and technical fora. At country programmes level, ZOA consistently demonstrates good and close collaboration with local and national government structures. ZOA engages in information sharing forums such as clusters and other thematic forums and groups.</p> <p>A possible area for improvement is the involvement of partners in sector and thematic forums, this is something ZOA is aware of and is taking action to address.</p>	<p>ZOA is considered a good partner, is supportive towards its local partners and aims towards joint decision making and equal relationships.</p> <p>Stakeholders consulted confirm that ZOA is actively engaged in relevant coordination and information sharing structures at national and sub-national levels, and ensures its interventions are complimentary and do not duplicate work of others.</p>	2.8
<p><b>Commitment 7:</b> Humanitarian actors continuously learn and improve</p>	<p>ZOA's Way of Working includes 29 Key Controls that are regularly assessed to contribute to learning, improvement and innovation. There are good examples of lessons learned feeding into new project designs and learning and implementing changes on the basis of monitoring, evaluation and complaints.</p> <p>Sharing learning with communities is not practiced by staff or partner staff. Partnership evaluation tools are available to support two-</p>	<p>Some communities feel that ZOA does respond to their ideas, but many had not shared ideas, interpreting the relationship as one of 'being checked' rather than having two-way discussions.</p>	2.7

	way learning and improvement. However, ZOA country teams do not systematically evaluate partnerships or the work of its partners at the organisational and programme level.		
<b>Commitment 8:</b> Staff are supported to do their job effectively, and are treated fairly and equitably	<p>ZOA continues to improve its HR systems and processes to ensure that they are consistently followed by all countries and staff. Staff have contracts, job descriptions and objectives. ZOA's new performance management system is being rolled out.</p> <p>Overall, staff feel supported with training needs provided through external provision as well as various internal forums such as communities of practice. In some cases, staff feel that support is available through Country Integrity Coordinators, but this is not the case everywhere.</p> <p>ZOA offers all staff the opportunity to access counselling / psychosocial support services through an external provider. Not all staff are, however, aware of the existence of this service, and in some cases the service offered is not considered culturally appropriate.</p> <p>As identified during the MTA, there is still a lack of training and awareness around GDPR and data protection in some countries.</p>	<p>Partners' staff often feel included by ZOA, for example they are included in ZOA training events even when they are not project specific.</p> <p>Partner organisations feel that ZOA is a good partner, fair, respectful, and is often one of the few partners who pays good overhead rates, but they also want more in terms of support e.g. to become CHS compliant.</p>	2.4
<b>Commitment 9:</b> Resources are managed and used responsibly for their intended purpose	<p>ZOA has a comprehensive policy environment in support of the efficient use and effective management of resources (quality, cost, timeliness).</p> <p>Staff require guidance on conducting anti-fraud, bribery, and corruption risk analysis.</p> <p>Efforts to include the environment in programming and procurement are increasing, although staff are not yet systematically practicing the latter. A sustainability framework and policy for environmental protection are not yet in place to ensure ZOA uses its resources in an environmentally responsible way and considers the impact of resource use on the environment.</p>	<p>Communities feel that ZOA uses its resources well, noting practices of signing for allowances and for participation in trainings.</p> <p>Partners respect the financial controls and reporting processes and feel supported to improve finance practices, although their systems are not always as advanced as ZOA's.</p>	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 open non-conformities

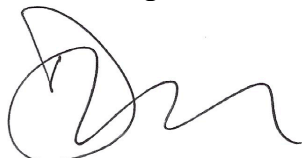
Corrective Action Request (CAR)	Type	Resolution due date	Status & date	New resolution due date (if applicable)
2022-4.6: ZOA does not have policies in place to ensure communities are engaged and can reflect the priorities and risks they identify in all stages of the work	Minor	2023/12/01	Closed	

2022-5.1: ZOA and partner staff do not systematically consult communities on the design or monitoring of complaint handling processes.	Minor	2023/12/01	Extended	by the Renewal Audit 2027
2024-5.2: ZOA and partners do not systematically and continuously communicate the scope of issues that communities can complain about.	Minor	by the Renewal Audit 2027	New	
2019-5.6: Communities and people affected by crisis are not fully aware of the expected behaviour of humanitarian staff, including ZOA's commitments on the prevention of sexual exploitation and abuse.	Minor	2023/12/01	Closed	
<b>Total Number of open CARs</b>	2			


## 6. Recommendations for next audit cycle

<b>Specific recommendation for sampling or selection of sites or any other specificities to be considered</b>	<p>For the next audit cycle we would recommend, if possible, to include in the on-site sample at least 1 relief project.</p> <p>We recommend consulting with communities from more than one country if possibly using remote techniques or local auditors to specifically test adherence with commitment 5.6.</p>
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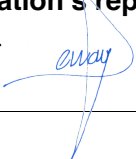
## 7. Lead auditor recommendation

<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>We recommend maintenance of certification.</p>	
<b>Name and signature of lead auditor:</b> 	<b>Date and place:</b> 21 December 2023, Brighton, UK

## 8. HQAI decision

<b>Certificate renewed:</b>	<input checked="" type="checkbox"/> Issued <input type="checkbox"/> Preconditioned (Major CARs)
Next audit: before 2025/02/07	
<b>Name and signature of HQAI Executive Director:</b> Désirée Walter 	<b>Date and place:</b> Geneva, 07 February 2024

## 9. Acknowledgement of the report by the organisation

<b>Space reserved for the organisation</b>	
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
<b>Acknowledgement and Acceptance of Findings:</b>  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
<b>Name and signature of the organisation's representative:</b> Edwin Visser, Chief Programme Officer 	<b>Date and place:</b> 22-02-2024, Apeldoorn

## 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><b>Score 0:</b> 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"> <li><input type="checkbox"/> <b>Independent verification:</b> major weakness.</li> <li><input type="checkbox"/> <b>Certification:</b> major non-conformity, leading to a major corrective action request (CAR) – No certificate can be issue or immediate suspension of certificate.</li> </ul>
1	Your organisation is making efforts towards applying this requirement, but these are not systematic.	<p><b>Score 1:</b> 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"> <li><input type="checkbox"/> <b>Independent verification:</b> minor weakness</li> <li><input type="checkbox"/> <b>Certification:</b> minor non-conformity, leading to a minor corrective action request (CAR).</li> </ul>
2	Your organisation is making systematic efforts towards applying this requirement, but certain key points are still not addressed.	<p><b>Score 2:</b> 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"> <li><input type="checkbox"/> <b>Independent verification and certification:</b> observation.</li> </ul>
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><b>Score 3:</b> indicates full conformity with the requirement. This leads to:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Independent verification and certification:</b> conformity.</li> </ul>
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><b>Score 4:</b> indicates an exemplary performance in the application of the requirement.</p>

\* Scoring Scale from the CHSA Verification Scheme 2020