

## Caritas Denmark (CDK) Maintenance Audit 2 Report - 2026/03/31

### 1. General information and audit activities

<b>Role / name of auditor(s)</b>	Lead auditor / Agnes KONRAT	
<b>Audit cycle</b>	Third cycle (CHS:2014)	
	<b>Date / number of participants</b>	<b>Any substantive issues arising</b>
<b>Opening Meeting</b>	2026/03/17 – 8 participants	-
<b>Closing Meeting</b>	2026/03/27 – 6 participants	-
	<b>Position / level of interviewees</b>	<b>Number</b>
<b>Interviews</b>	Heads of departments and managers with central functions /Head office	4

### 2. Actions and progress of organisation

#### 2.1 Significant change or improvement since the previous audit

CDK continues to demonstrate strong commitment to the CHS, having been certified since 2018 for humanitarian programmes and since 2024 for its entire portfolio of development and humanitarian programmes. The organisation remains strongly committed to the CHS and is taking strategic steps to address the gaps identified in the previous audit, while maintaining its commitment to the principle of subsidiarity, safe and dignified programming, the local leadership strategy, and the nexus approach. CDK follows up on CHS audit findings and submitted a progress report to follow up on the progress made on the CAR raised in the previous Renewal Audit (RA) in 2024. Significant changes since the RA 2024 and MA1 2025 include :

- New strategy (2025–2030): CDK has developed a new strategy through a participatory process involving national and international staff and stakeholders. A key outcome is the concept of integrated programming, merging domestic and international work into a unified framework.
- Policy renewal: Several policies were reviewed and approved in 2025, covering safeguarding, security, gender equality, code of conduct and ethics, feedback and complaints handling, personal data, anti-corruption, and climate and environment. The rationale for simultaneous renewal was a scheduled review cycle (next due 2030), alignment with the new strategy, and the need for more concise documents applicable across humanitarian and development programming. All policies have been presented to staff and are being shared with partners. Operational detail is addressed through the Staff Handbook and policy-specific action plans. CDK has created thematic focal point responsibilities for some of the topics (gender, environment, local leadership and organisational development) which are assigned to existing team members to ensure internal ownership of cross-cutting themes identified as gaps in RA 2024.
- Document creation and revision : CDK is also in the course of updating key documents, such as the CDK's Manual for International Interventions (2024) which now reflects CHS:2024 requirements, or creating new statement documents, such as a value-for-money approach paper.
- Action plan and accountability coordination: Following RA 2024, CDK developed a detailed action plan covering the 18 observations and the one open CAR, tracking action points, roles, responsibilities, supporting documentation and timeframes. The plan is regularly updated and managed by the Accountability Coordinator, who coordinates actions at both strategic and programmatic levels.
- Alignment with CHS:2024: CDK has a plan to incorporate CHS:2024 requirements across its policies and tools. Updated 2025 policies already reflect CHS:2024 language. CDK continues to conform to Caritas Internationalis Management Standards (CIMS) and is engaged with the CI Partnership Principles and Modus Operandi (CI-PPMO) approved in 2025 following confederation-wide consultations in which CDK played a significant role. A CIMS revision is expected in 2026, with a new audit to be planned.
- Partner monitoring tools: to address partner-related CAR (CAR 2024-5.6) and observations from RA 2024 (related to community information, feedback loops and data protection) more systematically, CDK updated

monitoring and reporting tools (Partner Visit Report, the Bi-Annual and Annual Reports, Quarterly logframe (LFA) Progress Report) and continues to remind staff to use them and monitor that they do.

- Annual Partnership Dialogues (APD): APDs provide a structured space for mutual reflection on partnership quality. A 2024 Partnership Evaluation confirmed that partners value the APD as a safe space for joint evaluation. Several APDs were conducted since the last audit, the latest one was held in Bangladesh in 2026.
- MEAL system development: CDK has revised its indicator tracking tool and developed a draft new reporting template for partners, with increased focus on qualitative data collection. A MEAL capacity-sharing trip to Uganda was conducted early 2025.
- Risk management: an internal auditor has been appointed by the Board with strategic financial management and auditing skills. In 2026 the auditor is tasked with making a risk assessment of CDKs funding situation. In parallel, a work to integrate a risk matrix into project documents and review it annually is ongoing.

At the time of the audit, CDK is preparing its new Strategic Partnership Agreement (SPA) with the Danish Ministry of Foreign Affairs (MFA), in consortium with two organisations. The agreement will cover 2027-2031 and it is expected to result in changes to geographical priorities, with some country phase-outs likely in 2027–2028 and new entries planned, pending approval and budget confirmation (end of 2026).

## 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)
2024-5.6: CDK does not sufficiently support its partners to ensure, monitor and assess the level of awareness of communities regarding expected staff behaviour and especially the commitment made on the prevention of sexual exploitation and abuse.	Minor / by the 2027 Renewal Audit	The MA found that CDK continues to address this CAR: Staff have been reminded to use the updated templates through internal communications and staff meetings. These templates are the following: <ul style="list-style-type: none"> <li>- Partner Visit Report, which now includes specific questions on community awareness of expected staff behaviour;</li> <li>- Bi-Annual and Annual Reports, which now include questions on PSEA awareness-raising activities;</li> <li>- The Quarterly LFA Progress Report, which now requires partners to attach their Complaints and Feedback report.</li> </ul> There is evidence that CDK is following up on these requirements and asking staff to submit travel report evidence.	Doc: 7, 24, 43, 44, 48  Interviews with management.


## 3. Summary of non-conformities

Corrective Action Requests (CAR)	Type	Status	Resolution timeframe
2024-5.6: CDK does not sufficiently support its partners to ensure, monitor and assess the level of awareness of communities regarding expected staff behaviour and especially the commitment made on the prevention of sexual exploitation and abuse.	Minor / by the 2027 Renewal Audit	open	By the 2027 Renewal Audit
<b>Total Number of open CARs</b>		1	


#### 4. Claims Review

<b>Claims Review conducted</b>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<b>Follow-up required</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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#### 5. Lead auditor recommendation


<p>In my opinion, CDK has demonstrated that it is taking necessary steps to address the CAR identified in the previous audit(s) and continues to conform with the requirements of the Core Humanitarian Standard on Quality and Accountability.</p> <p>I recommend maintenance of certification.</p>	
<b>Name and signature of lead auditor:</b> KONRAT Agnes 	<b>Date and place:</b> 2026/03/30 Paris, FRANCE

#### 6. HQAI decision

<input checked="" type="checkbox"/> Certificate maintained <input type="checkbox"/> Certificate suspended	<input type="checkbox"/> Certificate reinstated <input type="checkbox"/> Certificate withdrawn
<b>Surveillance audit before:</b> 2027/04/23	
<b>Name and signature of HQAI Executive Director:</b> Désirée Walter 	<b>Date and place:</b> Geneva, 31 March 2026

#### 7. 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:  If yes, please give details:	<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>	<b>Date and place:</b>

 7 April 2026

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## 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><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>Independent verification: major weakness.</li> <li><b>Certification:</b> major non-conformity, leading to a major corrective action request (CAR) – No certificate can be issued 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>Independent verification: minor weakness.</li> <li><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>Independent verification and certification: 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>Independent verification and certification: 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