

# Dan Church Aid

## Renewal Audit – Summary Report – 2024/12/02

### 1. General information

#### 1.1 Organisation

Type	Mandates	Verified
<input checked="" type="checkbox"/> International <input type="checkbox"/> National <input type="checkbox"/> Membership/Network <input type="checkbox"/> Direct Assistance <input type="checkbox"/> Federated <input type="checkbox"/> With partners	<input checked="" type="checkbox"/> Humanitarian <input checked="" type="checkbox"/> Development <input checked="" type="checkbox"/> Advocacy	<input checked="" type="checkbox"/> Humanitarian <input checked="" type="checkbox"/> Development <input checked="" type="checkbox"/> Advocacy
<b>Legal registration</b>	INGO, 36 98 02 14	
<b>Head Office location</b>	Copenhagen, Denmark	
<b>Total number of organisation staff</b>	1200	

#### 1.2 Audit team

<b>Lead auditor</b>	Camille Guyot-Bender
<b>Second auditor</b>	Mahmoud Elsis
<b>Third auditor</b>	-
<b>Observer</b>	-
<b>Expert</b>	-
<b>Witness / other participants</b>	-

#### 1.3 Scope of the audit

<b>CHS:2014 Verification Scheme</b>	Certification
<b>Audit Cycle</b>	Third cycle
<b>Type of audit</b>	Renewal Audit
<b>Scope of audit</b>	The audit includes Dan Church Aid's (DCA) Head Office, Country Offices, and all humanitarian, development and advocacy programming implemented globally by DCA and its partners.
<b>Focus of the audit</b>	Programmes implemented through partners

#### 1.4 Sampling\*

<b>Sampling unit</b>	Country Programme
<b>Total number of Country Programme sites included in the sampling</b>	17
<b>Total number of sites for onsite visit</b>	1
<b>Total number of sites for remote assessment</b>	3
<b>Sampling Unit Selection</b>	
<b>Random Sampling – onsite/remote</b>	<b>Purposive Sampling – onsite/remote</b>
Nepal – onsite	Ethiopia – remote
CAR – remote	
Libya – not selected	
Iraq – remote	

**Any other sampling considerations:** No sampling considerations are identified.

**Sampling risks identified:**

No specific sampling risks are identified. The auditor is confident in the findings and conclusions of this audit based on the sample.

*\*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 Opening Meeting

<b>Date</b>	2024/09/16	<b>Number of participants</b>	23
<b>Location</b>	Remote	<b>Any substantive issues arising</b>	No

### 2.2 Locations Assessed

<b>Locations</b>	<b>Dates</b>	<b>Onsite or remote</b>
Head Office	2024/09/16 – 2024/09/27	Remote
Nepal	2024/10/20 – 2024/10/25	Onsite & Remote
CAR	2024/10/30 – 2024/11/04	Remote
Iraq	2024/11/05	Remote
Ethiopia	-	Document review only

### 2.3 Interviews

<b>Level / Position of interviewees</b>	<b>Number of interviewees</b>		<b>Onsite or remote</b>
	<b>Female</b>	<b>Male</b>	
<b>Head Office</b>			
Management	2	3	Remote
Staff	17	10	Remote
<b>Country Programme &amp; Country Office(s)</b>			
Management	2	3	Onsite & Remote
Staff	3	3	Onsite & Remote
Partner staff	3	3	Onsite & Remote
Others			
<b>Total number of interviewees</b>	27	22	Onsite & Remote

### 2.4 Consultations with communities

Type of group and location	Number of interviewees		Onsite or remote
	Female	Male	
RISE Project FGDs – Kailali, Nepal	10	0	Onsite
RISE Project FGDs – Kailali, Nepal	11	0	Onsite
RISE Project FGDs – Kailali, Nepal	0	13	Onsite
RISE Project FGDs – Kailali, Nepal	13	0	Onsite
EFFORT Project FGDs – Dhading, Nepal	9	0	Onsite
EFFORT Project FGDs – Dhading, Nepal	9	0	Onsite
EFFORT Project FGDs – Dhading, Nepal	9	0	Onsite
EFFORT Project FGDs – Dhading, Nepal	9	2	Onsite
FGDs – Sibut, Central African Republic	6	0	Remote
FGDs – Bria, Central African Republic	0	6	Remote
<b>Total number of participants</b>	76	21	

## 2.5 Closing Meeting

<b>Date</b>	2024/11/07	<b>Number of participants</b>	38
<b>Location</b>	Remote	<b>Any substantive issues arising</b>	No

## 3. Background information on the organisation

### 3.1 General information

Founded in 1922, Dan Church Aid (DCA) is an independent, non-profit, faith-based organisation based in Copenhagen, Denmark. Its work is rooted in the Danish National Evangelical Lutheran Church's solidarity and recovery activities which started after World War I.

DCA's mission, as stated in its Statutes, is to empower the world's poorest people in need in their struggle for a dignified life. Its vision is a world without hunger, poverty, and oppression, in which popular and political powers constantly work strongly and actively for a just and sustainable distribution and use of the earth's resources.

DCA seeks to ensure that people enjoy equal rights and are treated equally. It is committed to supporting people regardless of religion, political views, ethnicity, gender, sexual orientation, gender identity and expression, age, and physical or mental disability. In doing so, DCA organises aid and development assistance at local, national and global levels. It engages with people's movements and political powers to influence decision-makers to improve conditions for the world's poorest people. DCA's multi-mandate approach integrates immediate humanitarian assistance, long-term development, peacebuilding, and advocacy efforts to create sustainable and lasting positive changes.

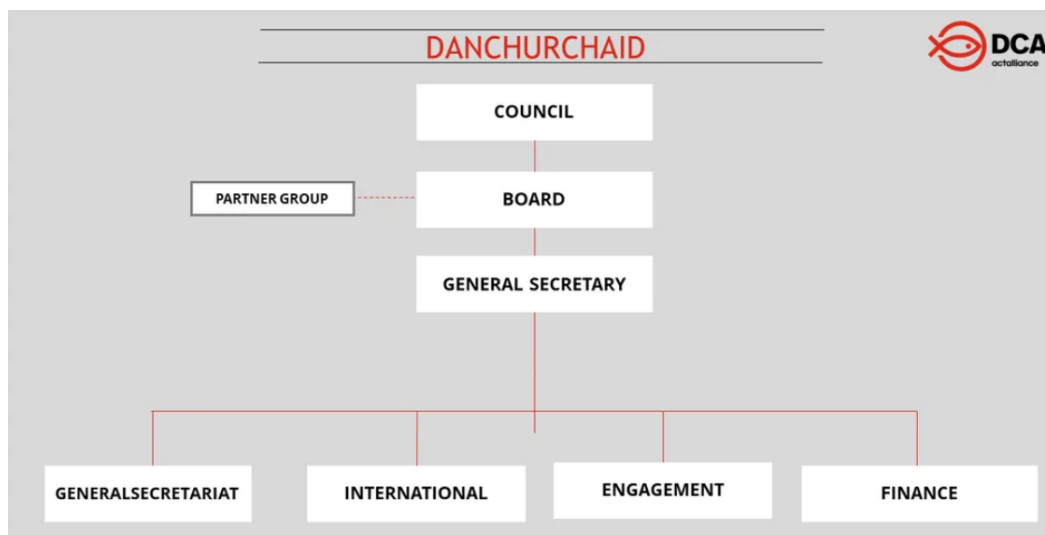
In 2023, the DCA Board approved the discontinuation of its operations in Cox's Bazar, Bangladesh, reducing the number of Country Offices (COs) from 18 to 17. DCA continues to operate in Africa, Asia, and the Middle East. The Global Strategy 2023-2026 describes DCA's four global goals which respond to the need for sustainable development and humanitarian action: Save Lives, Build Resilient Communities, Fight Extreme Inequality, and Create Engagement. These global goals frame all of DCA's activities. The total turnover in 2023 was 1,032.4 million DKK (approximately 148 million USD), of which 882.5 million DKK was spent on development and humanitarian work: 256.3 million DKK on development aid

(29%); and 626.2 million DKK on humanitarian aid (71%) according to the Global Results Report 2023.

Despite changes in number of COs, DCA did not present modifications in its programme scope or thematic areas for this audit. And no changes in strategic direction have been made since the previous audit.

### 3.2 Governance and management structure

Since the mid-term audit (MTA) (2023) DCA has maintained the same governance and management structure.



DCA's Council is responsible for establishing principles and making overall decisions for the organisation such as approving finances and appointing members of the Board every four years. DCA's seven-member Board approves the activities and budget for the year and is involved in recruiting DCA's senior management with whom it retains close communication. The Board meets with the senior management six times a year. DCA's Partner Group is also responsible for advising the Board and the management regarding the organisation's international work.

Procedures are in place to ensure an ongoing review of the organisation's structure, while keeping attuned to possible risks in rapidly changing contexts. Some changes introduced since the MTA include the establishment of an Internal Audit Unit supported by the Internal Audit Charter 2023. In 2024, DCA's Senior Management and Board decided to close the unit with the purpose of establishing a new unit which will also have a control function working with DCA's risk approach. The new unit is still being developed. An Investigation Advisor is in place managing the Whistleblower Scheme. A revised Code of Conduct and supporting policies were launched to staff and made available in multiple languages. DCA continues to implement its Risk Management Policy with updated risk registers for all COs, which inform an Annual Risk Report.

### 3.3 Work with partner organisations

Working with partners continues to be core to DCA's values and commitments. According to the Global Results Report 2023, DCA works with 198 partners worldwide and approximately 51% of DCA's budget is implemented through partners. Partners include civil society and faith-based organisations, social movements, alliances, networks, INGOs, private sector, unions, research institutions and donors.

DCA is guided by its Global Localisation Framework and Local Leadership Strategy 2022-2026, both in line with the Grand Bargain to which it is a signatory, the Charter for Change, and Local2Global commitments. The strategy aims to shift power, resources, and responsibility closer to local communities while strengthening accountability, power sharing, and equitable partnerships. This work is supported by tools to assess and monitor work with partners and understand their needs.

Local and national partners are managed by and report directly to COs. A partner assessment is conducted annually, and COs develop capacity sharing plans for gaps identified. Capacities are built through training sessions held by DCA staff or other methods as appropriate. At least one annual meeting with all partners is required to review the context

analysis and ensure that programmes continue to target the most vulnerable. Risks are tracked by COs and reported to Head Office (HO).

## 4. Overall performance of the organisation

### 4.1 Internal quality assurance and risk management mechanisms

DCA continues to improve its governance and management structure to deliver its global strategy, international commitments, and internal and external donor requirements. DCA's Global Strategy 2023-2026 and accompanying Global Results Framework are supported by a set of global policies, procedures, guidance and tools that ensure high quality and consistency of work delivered worldwide.

Since the MTA, DCA has developed and updated policies in areas critical to improving good governance and internal quality systems, including the implementation of the Risk Management Policy; revised Code of Conduct and related policies; and an updated Monitoring, Evaluation, Accountability and Learning (MEAL) Policy.

DCA continues to implement its Risk Management Policy which recently led to its second Annual Risk Report (2023), the first having been developed in 2022. DCA's Risk Management Framework was updated, and all COs and HO must systematically work with and complete a risk register at least annually. Risks are categorised and rated, and high risks are monitored regularly. The risk registers must also now be signed off by senior management before the Annual Risk Report is presented to the Board.

The Code of Conduct and related policies including Anti-Corruption Policy, Child Safeguarding Policy, and Prevention of Sexual Exploitation, Abuse and Harassment were recently revised and approved by senior management and were made available in French, Arabic, and English. The policies have been rolled out to all DCA staff but not yet to all partners.

In 2023, DCA established an Internal Audit Unit, which served as an independent and objective assurance function to enhance operations, risk management, internal controls, and governance. The Internal Audit Charter provided the framework for the audit functions. The Internal Audit Unit was closed in 2024. Senior Management is engaged in developing a similar unit, but this has not yet been established. The Whistleblower Scheme is independent from any department and reporting goes directly to the Board. An Investigation Advisor was hired to manage the Whistleblower Scheme and reports. At the time of this renewal audit, these policies were still being finalised.

DCA recently developed a new MEAL Policy. Additionally, DCA developed a guidance document on Value for Money. Both documents play an important role in delivering accountability and transparency to all stakeholders.

### 4.2 Level of application of the CHS

DCA continues to integrate the Core Humanitarian Standard (CHS) into its operations through a comprehensive framework of policies, tools, guidelines and mechanisms designed to guide and monitor its application at all levels of the organisation. The Accountability Improvement Plan (AIP) remains a central tool in tracking progress and ensuring alignment with CHS commitments.

Programmes are designed with input from stakeholders, facilitated through ongoing engagement and annual reflection workshops. Transparency and community participation are central to DCA's Global Strategy 2023-2026. The MEAL Policy emphasises DCA's commitment to programme monitoring and evaluation, supported by the Project and Programme Manual (PPM) and the AIP, which ensure timely decision-making and collaboration with local stakeholders. Organisational progress is reported annually through the Annual Risk Report and the Global Results Framework, providing accountability at a strategic level.

Safeguarding practices, including the Prevention of Sexual Exploitation, Abuse, and Harassment (PSEAH) Policy, reaffirm DCA's commitment to preventing negative impacts, though systematic monitoring of partner application of tools remains a gap. DCA's Complaints System aims to foster accountability, but awareness of available channels is limited, with community members at times relying on informal processes. (4.1 & 5.6)

Staff and partner training and capacity sharing are crucial to strengthening organisational work processes and are supported by tools such as the Partner Assessment Tool and Fabo Learning Platform. While improvements have been made, capacity-building plans are not systematically implemented, and inconsistencies persist in ensuring partners meet programme obligations and align practices with DCA's standards. (2.6 & 8.4)

### 4.3 Organisational performance against each CHS Commitment

Strong points and areas for improvement	Average score*
<b>Commitment 1: Humanitarian assistance is appropriate and relevant</b>	3
<p>DCA adheres to a rights-based approach through its policies, tools, and guiding documents, emphasising its commitment to impartiality in its Human Rights Policy and Global Strategy 2023-2026. DCA's processes include conducting regular context analyses, stakeholder assessments, and monitoring visits to identify the needs and vulnerabilities of diverse communities and ensuring the programmes adapt to changing contexts. The Project and Programme Manual (PPM) and supporting documents also ensure that the diversity of communities is considered and includes a commitment to collecting disaggregated data on age, gender, and ability.</p> <p>Annual Theory of Change workshops allow for critical reflection of the context, in collaboration with partners, to ensure that programmes continue to be designed flexibly and meet the needs of marginalised and vulnerable populations. DCA has made significant strides in developing tools for risk management and monitoring. Risk Registers are now used at all levels of the organisation and used to develop an Annual Risk Report which is shared with the Board. Overall, DCA remains committed to adapting its programmes to better align with community needs while reinforcing accountability and transparency.</p> <p>Partners confirmed that they work in close collaboration with DCA to ensure there is a continual understanding of the context and that programmes are adapted as needs, vulnerabilities, and priorities of communities evolve.</p>	
<p><b>Feedback from communities:</b> Communities confirmed that programmes are designed according to their needs and expressed a deep satisfaction and appreciation for the work done by DCA and partners. They also confirmed that needs and risks are discussed periodically during programme implementation, and some witnessed programme adaptations to respond to constraints or a changing context.</p>	
<b>Commitment 2: Humanitarian response is effective and timely</b>	2.4
<p>DCA has policies and guidance documents in place to ensure sufficient resources, technical capacity, and competency to meet its organisational commitments. This includes a clear commitment to applying international technical and quality standards, such as the CHS or Sphere Standards, while engaging in thematic or geographic areas where it can effectively add value. The Accountability Improvement Plan (AIP) helps to ensure that partners are adhering to the CHS.</p> <p>DCA has a defined programme cycle process outlined in its Project and Programme Manual (PPM) which ensures accountability against relevant technical standards, systematic monitoring and evaluation, timely decision-making, and adaptations. DCA's commitment to adaptability is also reflected in its MEAL Policy which reinforces principles, standards, and processes for promoting continuous learning. Regular monitoring, evaluations, and workshops are required to incorporate community feedback and ensure that programme design evolves according to changing needs.</p> <p>DCA ensures the participation of communities and collaboration with local actors and other stakeholders in all programme designs. The Partnership Policy requires partner assessments, using the Partner Assessment Tool (PAT), to be conducted to evaluate risks and capacity-building needs of partners. DCA requires Partner Capacity Building Plans for any project exceeding 100.000 DKK to align programming with partner capacities.</p>	



Despite the introduction and use of tools and guidelines to standardise capacity assessments and support partners to ensure they possess the necessary capabilities to meet obligations, there are inconsistencies in their application across COs. DCA project and programme standards are not consistently seen through partner implemented services and DCA staff capacity to ensure that this is executed is sometimes limited due to the high number of partners as well as their varied capacities.

**Feedback from communities:** Communities interviewed confirmed that programmes were adequately designed and that their inputs had been considered and reflected in programme adaptations. They stated that they felt safe accessing the services and perceived staff to have the appropriate technical capacity to implement projects. Community members interviewed also stated that the delivery of assistance had been timely.

**Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects**

2.6

DCA continues to commit to ensuring that its humanitarian programming is developed and implemented with a focus on safeguarding communities from potential negative effects and adhering to the principle of 'do no harm'. Policies, guidance, and procedures for assessing risks and responding to protection and security issues, including a comprehensive commitment to the prevention of sexual exploitation, abuse, and harassment (PSEAH) are in place. These include the PSEAH Policy, the Whistleblower Scheme Policy, the Complaints System Policy, the Child Safeguarding Policy and Human Rights Policy. DCA has also implemented its Protection Mainstreaming Guidance and Tools to ensure human rights principles are integrated into project design. Associated key outcome indicators are included in the Global Results Framework to track uptake and progress across all COs.

Ongoing monitoring is maintained through regular visits to COs and the development of a compliance dashboard on SharePoint helps track adherence to safety and security protocols. A revised Risk Management Policy outlines processes for identifying various risks, including ethical concerns and potential harm to communities. Risk Registers are required from all COs and departments on an annual basis, at a minimum. DCA has a Data Protection Policy that aims at safeguarding the personal information collected from communities, and the relevant staff could explain how they protect the data they handle. The system is in place but there is still a weakness with regards to monitoring the effectiveness of partner systems for safeguarding personal information.

DCA emphasises the importance of engaging local communities in its efforts, ensuring that their capacities and needs are prioritised, while also providing the necessary resources and support to partners to fulfil programme commitments. Partners confirmed that they are regularly in contact with DCA to discuss programme progress and the potential for new or evolving risks. Meetings with community leaders and community members helps them gain a better understanding of challenges and where adaptations may need to be considered.

**Feedback from communities:** The communities interviewed confirmed that DCA's programmes provide services aimed at humanitarian assistance and understood how they could support their future resilience, for instance through trainings or livelihoods inputs. Community members also stated that with DCA's programme support, they felt more empowered and in control of their livelihoods.

However, communities were not consistently aware of how their data could be used or how it is kept safe.

**Commitment 4: Humanitarian response is based on communication, participation and feedback**

2.3

DCA's Global Strategy 2023–2026 underscores transparency and community participation as core principles, reinforced by the 2024 Information Sharing Guidelines and MEAL Policy. These frameworks establish clear standards for sharing information in accessible and contextually appropriate ways. Emphasising locally led interventions and inclusive participation, DCA is committed to integrate community input throughout the programme cycle. Resources such as multilingual posters and culturally adaptive materials are developed to promote equitable access to information. However, in practice, information is not consistently shared with communities, and DCA does not systematically monitor partner compliance with DCA's information-sharing commitments.

DCA is committed to strengthening community consultation across project design, implementation, and monitoring. It equips partners with tools and training to develop project-specific information-sharing strategies. However, this audit identified inconsistencies in communicating staff behaviour expectations, project financial details, and feedback and complaints mechanisms. Moreover, insufficient dissemination of contextualised materials within communities remains a critical area for improvement.

DCA predominantly communicates in the local languages which are widely understood within communities. However, DCA has not sufficiently addressed the linguistic needs of certain beneficiaries who communicate in unique dialects or non-official languages.

**Feedback from communities:** Interviewed communities confirmed receiving general information about projects and programmes during opening and periodic meetings with project staff. However, they highlighted limited information about DCA, its guiding principles, and a lack of clarity on what happens after the project ends.

Communities demonstrated awareness of their rights and the objectives of the projects and programmes but noted insufficient information about the expected behaviour of DCA staff and inadequate awareness of available complaints channels. Communities had limited access to contextualised materials within the communities and they were not clear on how to share their feedback or concerns to DCA.

Communities expressed satisfaction with DCA’s respectful communication and reported a good understanding during engagements. However, some beneficiaries who communicate in unique dialects or non-official languages encountered exclusion due to language barriers and inadequate communication formats.

**Commitment 5: Complaints are welcomed and addressed**

2.3

DCA has made significant improvements in ensuring and monitoring community awareness of the expected behaviour of DCA and partner staff, as well as their commitment to PSEAH. DCA has established clear policies and guidance documents to ensure effective complaint handling and accountability of all stakeholders, including staff and communities. These resources help outline the roles, responsibilities, and timelines for managing complaints, emphasising the importance of PSEAH. Examples include the Complaints System, Whistleblower Scheme, and tools such as the Quarterly Complaints Reporting Template. These are supported by resources like the Minimum Standards for Partner Complaints Systems and the Questionnaire and Focus Group Discussion Guide, which aim to improve accessibility and align complaints handling mechanisms (CHMs) with accountability standards. DCA has also developed multilingual posters addressing PSEAH, complaints mechanisms, anti-corruption, and expected staff behaviour to extend outreach of this information to communities. These materials, incorporating infographics and simple language to enhance accessibility, are still being rolled out to COs with instructions to translate them into local languages and adapt them to cultural contexts.

DCA has guidelines to promote community consultation during the design, implementation, and monitoring of complaints systems. DCA also has a Partner Assessment Tool and accompanying guidelines to assess and strengthen the maturity of partner CHMs. While efforts have been made to build partner capacity and systematically monitor CHMs, challenges remain in consistently consulting communities and ensuring accessible and well-communicated complaints mechanisms. Challenges include informing communities about feedback channels, expected staff behaviour, and ensuring accessible complaints mechanisms. While DCA has made significant progress in creating a culture of responsiveness and safety regarding complaints, ongoing efforts are needed to ensure all processes are consistently applied and accessible for communities, particularly where programmes are implemented through partners.

**Feedback from communities:** Communities expressed trust in DCA and its partners to handle complaints transparently but noted gaps in awareness of available complaints mechanisms and feedback channels. Many rely on informal reporting through partner staff or community leaders, with limited understanding of formal processes. Some women highlighted challenges such as the lack of female focal points and inaccessible materials, which affect their ability to raise concerns effectively. Complaints procedures and channels were not consistently visible or accessible in many communities, further limiting engagement.



<b>Commitment 6: Humanitarian response is coordinated and complementary</b>	3
<p>DCA demonstrates a strong commitment to coordination and collaboration, guided by its Statutes, Partnership Policy, and Global Strategy 2023-2026, which prioritise equitable partnerships, localisation, and adherence to humanitarian principles. DCA participates in coordination structures, including networks with CSOs, INGOs, UN agencies, and local governments, to minimise community burdens and maximise the effectiveness of interventions. Partnerships are governed by clear agreements outlined in the Partnership Policy, which uphold partner independence and obligations while fostering equitable relationships, mutual accountability, and collaborative decision-making. These partnerships are formalised through Cooperation Agreements supported by tailored templates for various project types. DCA identifies stakeholder roles, responsibilities, and capacities through context analysis and stakeholder mapping, supported by partner assessments and dedicated tools. The operational model prioritises collaboration, accountability, and localisation.</p>	
<p><b>Feedback from communities:</b> Interviews with communities confirmed that DCA's interventions are well-coordinated and complementary, with no duplication of assistance. Communities were aware of project goals and partners' roles.</p>	
<b>Commitment 7: Humanitarian actors continuously learn and improve</b>	2.8
<p>DCA has established evaluation and learning policies and tools to guide its efforts in organisational learning and evaluation. The Global Results Framework incorporates plans to develop a comprehensive Learning Framework, supported by Learning Review templates, to systematise learning across both COs and HO.</p> <p>DCA has introduced the MEAL Policy, which formalises principles, standards, and processes for continuous learning and innovation. A Learning Framework has been piloted to provide a more structured approach, including mandatory Learning Reviews to capture and share lessons from monitoring and evaluation activities. These reviews involve programme and support teams, fostering cross-functional insights and improving organisational practices.</p> <p>Knowledge sharing and collaboration are supported through tools such as the Fabo Learning Platform and Communities of Practice, which facilitate thematic and cross-departmental exchanges. Validation meetings and cross-country exchanges further encourage reflection on experiences and the sharing of best practices. Monitoring and evaluation activities inform programmatic adjustments and policy updates. However, the adoption of systematic learning processes remains inconsistent across COs.</p>	
<p><b>Feedback from communities:</b> Most communities expressed satisfaction with DCA's programme adaptations, noting changes made based on their feedback and sharing examples of project adjustments. However, some participants reported delays in receiving feedback on suggested changes.</p>	
<b>Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably</b>	2.9
<p>DCA has policies and systems in place to ensure fair, transparent, and non-discriminatory staff management, aligned with local employment laws. HR policies and guidelines provide guidance on recruitment, performance reviews, and grievance mechanisms, supported by the Employee Development Review (EDR) process for setting and reviewing objectives. Staff confirmed their awareness of these policies and confidence in reporting mechanisms. The Code of Conduct outlines expectations for ethical behaviour, safeguarding, and PSEAH, supported by e-learning modules and refresher training.</p> <p>DCA has implemented systems to enhance staff capacity at both HO and CO levels, focusing on technical, operational, and leadership skills, with training in key areas such as safeguarding, anti-corruption, and mental health. The Fabo Learning Platform supports capacity-building through digital learning and collaboration. At the CO level, DCA strengthens partner capacity through training and the Partner Assessment Tool (PAT), integrated into Annual Implementation Plans (AIPs). However, there are inconsistencies in the application of capacity-building tools across COs, and DCA does not consistently ensure that partners have the necessary capabilities to fulfil programme obligations.</p>	

<p><b>Feedback from communities:</b> Communities interviewed expressed satisfaction with the professionalism of DCA and partner staff. However, for some projects, the communities raised concerns about the absence of female focal points for complaints handling.</p>	
<p><b>Commitment 9: Resources are managed and used responsibly for their intended purpose</b></p>	2.5
<p>DCA has policies and processes that help govern the use and management of resources, which include the Code of Conduct, Anti-Money Laundering and Countering the Financing of Terrorism Policy, Climate and Environmental Policy, Procurement Manual, Accounting Manual for COs and Conflict-of-Interest Policy.</p> <p>DCA's Anti-Money Laundering and Countering Financing of Terrorism Policy highlights DCA's commitment to preventing abuse of DCA funds for the purposes of money laundering and/or funding of terrorism. It emphasises its commitment to overseeing operations and taking the necessary measures to prevent involvement in money laundering activities. However, there is still an area for improvement when it comes to ensuring that communities are aware of required staff behaviour including what constitutes corrupt behaviour.</p> <p>DCA's Code of Conduct lays out guidelines for accepting gifts to ensure it does not affect DCA's decisions. The Accounting Manual for COs pledges to accept and allocate funds in an ethically and legally acceptable manner.</p> <p>The Conflict of Interest (COI) policy applies to the Board members, management, and employees of DCA. It specifies disclosure and approval processes for situations that may entail actual or perceived conflicts of interest.</p> <p>When it comes to assessing the environmental impact of DCA's work on the communities, improvements have been identified since the last audit. Many tools are in place and being used: Country programme analysis, which includes questions related to climate risks; the environmental safeguard management framework; a quality assurance tool which integrates climate and environmental considerations; and green procurement policy. There are still areas identified for improvement, where DCA policies are not consistently applied. Partners have stated that in some cases they follow the government regulations which are not always completely aligned with all of DCA's policy standards.</p>	
<p><b>Feedback from communities:</b> Communities confirmed that they had never been asked to provide or share resources in exchange for assistance. No community members had observed evidence of fraudulent conduct.</p> <p>Communities also shared that DCA is environmentally responsible, and they believe that DCA is not wasteful and uses resources responsibly and appropriately.</p>	

\* *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 of 1 on the indicators 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

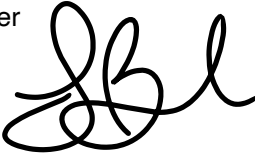
Corrective Action Request (CAR)	Type	Status	Resolution timeframe
2024-2.6: DCA programme commitments are not systematically in line with organisational capacities.	Minor	New	By 2028 RA
2024-4.1: DCA does not consistently ensure that its partners provide communities and affected populations with information about the organisation, its principles, or the expected behaviours of staff.	Minor	Extended	By 2028 RA
2023-5.6 DCA does not consistently ensure and monitor that communities and people affected by crisis are fully aware of the expected behaviour of DCA and partner staff, and their commitment to PSEAH.	Minor	Extended	By 2028 RA

<b>Total Number of open CARs</b>	3
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## 6. 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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## 7. Lead auditor recommendation

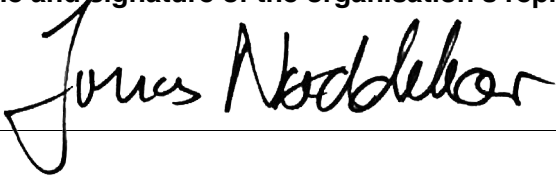
<p>In my opinion, DCA has demonstrated that it is taking necessary steps to address the CARs identified in the previous audits and continues to conform with the requirements of the Core Humanitarian Standard on Quality and Accountability.</p> <p>We recommend renewal of certification.</p>	
<p><b>Name and signature of lead auditor:</b></p> <p>Camille Guyot-Bender </p>	<p><b>Date and place:</b></p> <p>02 December 2024</p> <p>Grenoble, France</p>

## 8. HQAI decision

<b>Certificate renewed:</b>	<input checked="" type="checkbox"/> Issued <input type="checkbox"/> Preconditioned (Major CARs)
Next audit before 2026/01/08	
<p><b>Name and signature of HQAI Executive Director</b></p> <p>Désirée Walter </p>	<p><b>Date and place:</b></p> <p>Geneva, 09 January 2025</p>

## 9. Acknowledgement of the report by the organisation

<b>Space reserved for the organisation</b>	
<p>Any reservations regarding the audit findings and/or any remarks regarding the behaviour of the HQAI audit team:</p> <p><i>If yes, please give details:</i></p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

<p><b>Acknowledgement and Acceptance of Findings:</b></p> <p>I acknowledge and understand the findings of the audit</p> <p>I accept the findings of the audit</p>	<p><input checked="" type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes    <input type="checkbox"/> No</p>
<p><b>Name and signature of the organisation's representative:</b></p> 	<p><b>Date and place:</b></p> <p>14/01/2025 - Copenhagen</p>

## 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>• <b>Independent verification:</b> major weakness.</li> <li>• <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>• <b>Independent verification:</b> 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>• <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>• <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