

EFICOR

Maintenance Audit 2 – Report – 2025/10/28

1. General information and audit activities

Role / name of auditor	Andrew Nzimbi, Lead Auditor	
Audit cycle	Third cycle (CHS:2014)	
Opening Meeting	Date / number of participants	Any substantive issues arising
	29 September 2025 / 10 (5 Female, 5 Male)	None
Closing Meeting	3 October 2025 / 47 (11 Female, 36 Male)	None
Interviews	Position / level of interviewees	Number
	Head Office Management	6 (2 Female, 4 Male)
	Country Programme Staff	6 (3 Female, 3 Male)

2. Actions and progress of organisation

2.1 Significant change or improvement since the previous audit

A new Internal CHS Audit team was constituted in 2025 and is comprised of six members (one from each of the four zones and two from the headquarters). The team conducts online audits quarterly with projects, using the approved CHS checklist, to ensure teams adhere to the CHS and address the corrective action requests from previous audits. The CHS audit team is also raising corrective actions from internal audits conducted. The Board receives the CHS progress report every six months through the EFICOR Executive Director, who serves as the Board Secretary.

Since the Maintenance 1 Audit (MA1 2024), EFICOR has conducted its annual review of policies and revised, effective 1st April 2025, the Grievance Redressal Policy, Environmental Policy, Counter Terrorism Policy, Gender Policy, HR Manual and Monitoring, Evaluation and Learning Policy. The updated Monitoring, Evaluation, Accountability and Learning Policy (MEAL Policy) now requires that each project has to be monitored (online and on-site) at least four times a year by management staff from different departments in the zonal office and headquarters.

Previously, EFICOR had two separate policies that addressed sexual harassment at the work place, the EFICOR Policy against Sexual Harassment at Workplace and the Prevention of Sexual Exploitation, Abuse and Harassment (PSEAH) Policy. Since both policies serve the same purpose, they were merged and the PSEAH policy which is more comprehensive is being updated. Effective April 2025, the Policy against Sexual Harassment at Workplace no longer exists as a separate policy.

EFICOR’s previous Child Safeguarding and Protection Policy was revised in view of the Government’s POCSO Act, which states that the responsibility for inquiry and rehabilitation in cases of child abuse lies with the Government. EFICOR revised the policy to focus solely on Child Safeguarding. The term ‘protection’ was dropped from the Policy’s name and it is now titled the Child Safeguarding Policy. The Finance Manual has also been updated but is awaiting approval from the board.

To enhance staff understanding of the revised policies, policy awareness sessions are held during Monday devotions and staff meetings every third Friday of the month.

EFICOR has reconstituted its Internal Complaints Committee (IC), which now consists of five EFICOR staff and one external member (two males and four females). This team is responsible for responding to and investigating sexual exploitation and abuse (SEA) allegations raised.

The documents provided in this audit demonstrate that all projects now have written exit strategies and this was confirmed in interviews with staff. The Internal CHS Audit team reviews the existence of exit strategies in projects during the quarterly CHS project audits.

Projects are using the Project Implementation Tracking and Learning tool to monitor project implementation, finance management, risk management and the functionality of complaints mechanisms. Monthly project meetings are held for project risk assessment, mitigation and management.

Staff completed online courses on anti-bribery and corruption, conflict of interest, fraud awareness, information security, safeguarding and whistleblowing in 2025. This is an annual requirement for improving compliance and commitment to safeguarding policies.

The Internal Finance Audit Team, formed in 2024, is conducting financial verification audits of projects to ensure they align to the requirements of the Finance Manual, and that there is effective financial management. The verification audits are conducted at three levels: project level, zonal level and at the headquarters level.

EFICOR is currently developing its strategic direction for the period 2026-2031. The draft Strategic Plan will be presented to the Board in March 2026 for approval.

EFICOR continues to address the CARs identified at the Renewal Audit and demonstrates commitment to the CHS. The CARs remain open until the next Renewal Audit where evidence will be gathered at the programme and community levels to check how measures taken demonstrate compliance.

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)
2023-3.4: EFICOR does not systematically plan transition or exit strategies in the early stages of projects.	Minor By 2026 (RA)	<p>EFICOR shows progress in addressing this CAR:</p> <ul style="list-style-type: none"> - A new CHS Internal Audit Team was constituted in 2025 and is conducting project audits against the CHS Internal Audit checklist which requires verification that each project has a transition or exit strategy. The audit requires projects audited to provide evidence of the exit strategy documents developed. - EFICOR has an Exit Strategy template which requires projects to outline exit objectives, guiding principles for the exit process, the transition plan, phased withdrawal timelines and post-exit support required. Exit strategies are sometimes based on donor requirements and formats. - Staff interviews revealed that EFICOR jointly develops exit strategies with communities. Examples of exit strategies were provided at the Maintenance Audit 2. - Most projects run on 2 cycles of 3 years per cycle. After the first cycle of every project, a formal evaluation is conducted and findings used to develop a comprehensive exit strategy. 	<p>MA25CAR01 MA25OR20 MA25OR21 MA25OR27</p> <p>Interviews with staff</p>
2023-3.8: EFICOR does not systematically implement policy commitments to safeguard personal information and store related data securely in the field.	Minor By 2026 (RA)	<p>EFICOR shows progress in addressing this CAR:</p> <ul style="list-style-type: none"> - EFICOR continues to adhere to its Data Protection Policy which informs protocols for safeguarding personal information and data. - Interviews with staff indicated that in 2025, staff have received compliance training on information security to enhance the safeguarding of information and data handled by EFICOR. 	<p>MA25CAR02 MA25CAR03 MA25CAR04 MA25CAR05 MA25OR09 MA25OR20 MA25OR21 MA25OR23 MA25OR25 MA25OR26</p>

		<ul style="list-style-type: none"> - The CHS Internal Audits review evidence at the project level to demonstrate safeguarding of personal information and data. Communities sign informed consent forms giving projects permission to use their photos, stories or case studies. - All staff contracts include a clause to preserve confidentiality of information accessed during their tenure with EFICOR. Internal committee members, both EFICOR staff and those external, commit to confidentiality in writing as part of their terms of reference. The next HQAI CHS audit should assess how project level sub-committees ensure that personal information collected is kept safe. - Interviews with staff indicated that personal data collected at the project level is only accessed by the Project Implementer and Zonal Implementer. - The HR system (Facto) and Finance system (Tally) have strict access permissions and only key HR and finance staff have access to personal identifiable data. 	Interviews with staff
2023-5.3: EFICOR does not ensure that complaints are managed in a manner that prioritises the safety of the complainant.	Minor By 2026 (RA)	<p>EFICOR shows progress in addressing this CAR:</p> <ul style="list-style-type: none"> - EFICOR's Training Plan and Agenda (2024-2025) requires two trainings every year for all EFICOR staff, conducted by the Internal Committee and External experts. The role of staff in maintaining safety of complainants is covered in the training. - Staff access annual online compliance training on safeguarding, and information security, which prioritises safety of complainants. - The CHS Internal audits conducted at the project level continue to check for evidence that complaints are managed in a manner that prioritises the safety of complainants. - Appendix 1 of EFICOR's updated PSEA Policy covers the PSEAH Code of Conduct, which requires staff to take measures ensuring children and vulnerable adults are not put in situations that compromise their safety. Appendix 2 of the policy is a Confidential Incident Reporting Form which requires staff to ascertain and record that a complainant remains safe after raising their complaint. - Complaints are handled by a Complaints Handling Committee at the Project level or Internal Committee at the headquarters to avoid exposure of complainants. These committees sign TORs that require them to ensure safety of complainants. 	<p>MA25CAR06 MA25CAR07 MA25OR01 MA25OR02 MA25OR18 MA25OR20 MA25OR21 MA25OR26</p> <p>Interviews with staff</p>
2023-5.5: EFICOR does not have clearly defined processes to respond to, investigate and escalate complaints received at the field office level.	Minor By 2026 (RA)	<p>EFICOR shows progress in addressing this CAR:</p> <ul style="list-style-type: none"> - EFICOR's Training Plan and Agenda (2024-2025) requires two trainings a year for all staff on EFICOR's PSEA principles, reporting mechanisms and procedures, survivor-centred approaches and case handling. - The CHS Internal Audits continue to check that projects ensure communities have accessible complaints mechanisms. EFICOR has posters and flowcharts outlining complaints processes and procedures displayed in every project office and in the community. Communities receive ongoing orientation on the complaints processes. 	<p>MA25CAR06 MA25CAR07 MA25OR01 MA25OR02 MA25OR03 MA25OR10 MA25OR11 MA25OR12 MA25OR19 MA25OR20 MA25OR21 MA25OR24 MA25OR24 MA25OR29 MA25OR31</p>

		<ul style="list-style-type: none"> - Staff interviews indicated that complaints are made orally or in writing and must be documented. - Interviews with staff confirmed that EFICOR has retained two dedicated phone numbers for reporting SEAH and another for other complaints (bribery, aggressive behaviour, false promises, unfair practices). An email is provided for reporting complaints. Communication and management through these channels are handled by dedicated staff who have signed TORs. The next HQAI CHS audit should assess evidence for record keeping on behavioural complaints raised via phone. - EFICOR's updated PSEAH policy requires that the Internal Committee launches an investigation when an allegation, belief, or suspicion of sexual exploitation, abuse, or harassment is reported through any of the channels provided. Procedural timelines are in place. No SEA complaint has been raised since the Maintenance Audit 1. - Counselling support is available to victims of sexual exploitation and abuse through a dedicated staff. 	Interviews with staff
2023-9.4: When using local and natural resources, EFICOR does not consider their impact on the environment.	Minor By 2026 (RA)	<p>EFICOR shows progress in addressing this CAR:</p> <ul style="list-style-type: none"> - EFICOR staff sign the Environmental Policy which requires that environmental sustainability is integrated into all aspects of EFICOR's work, balancing ecological preservation with socio-economic development. - Staff interviews confirmed that EFICOR conducts environmental risk assessments for every project to determine possible negative environmental impacts and how these can be mitigated. Findings are recorded in the risk register. These are checked by the CHS Internal Audit Team during reviews. - Staff interviews indicated that staff and communities are aware of, and practice environmental management. Examples were shared including no use of plastics in the office, reducing carbon footprint by using smaller cars and use of leaf plates in community meetings. 	<p>MA25CAR08 MA25OR04 MA25OR20 MA25OR21 MA25OR32 MA25OR33 MA25OR34 MA25OR35 MA25OR36</p> <p>Interviews with staff</p>
2023-9.5: EFICOR does not always manage the risk of misuse of funds and take appropriate action if it is identified.	Minor By 2026 (RA)	<p>EFICOR shows progress in addressing this CAR:</p> <ul style="list-style-type: none"> - EFICOR's Counter-Terrorism Policy commits to ensuring that funds are utilised for charitable purposes only. EFICOR continues to ensure that the support provided to the beneficiaries is utilised only for the purpose of culture, economic, social and health development of the communities and as spelt out in funding proposals. - In 2025, staff have received compliance training on anti-bribery and corruption which addresses the risk of misuse of funds. A phone number to report incidences of fraud remains accessible to staff and communities. - Interviews with staff confirmed that compliance and verification checks of financial processes is done at project, zonal and headquarters level. Internal Finance Audits are conducted quarterly for projects in 2025 to ensure strong financial controls are maintained and to mitigate any risk of misuse of funds. Staff shared examples of how findings of internal audits have been used to take appropriate action if misuse of funds is identified. 	<p>MA25OR06 MA25OR08 MA25OR14 MA25OR15 MA25OR16 MA25OR20 MA25OR21</p> <p>Interviews with staff</p>

		- Internal audits inform the statutory audits which are conducted biannually.	
2023-9.6: EFICOR does not systematically or effectively assess and manage risks on an ongoing basis.	Minor By 2026 (RA)	<p>EFICOR shows progress in addressing this CAR:</p> <ul style="list-style-type: none"> - EFICOR's project staff continue to use the Project-Wise Risk Assessment Tool to assess risks for all activities at the project level. Findings are escalated to the Zonal Implementer who reviews them and escalates to the headquarters and the Board for redress. Monthly discussions are held at the project level to assess progress with mitigation of risks identified. - EFICOR's updated Monitoring, Evaluation, Accountability and Learning Policy (MEAL Policy) requires that each project be monitored (online and on-site) at least four times a year by management staff from different departments in the zonal office and headquarters. Monitoring visits were conducted in 2025, and ongoing discussions were held on the risks identified and their management. - Interviews with staff indicated that the CHS Internal Audits follow-up on steps taken by projects to address risks identified. - The next HQAI CHS audit should assess how communities are involved in risk management, and how risks at the project level translate to organisational risks. 	<p>MA25OR05 MA25OR06 MA25OR07 MA25OR20 MA25OR24 MA25OR30</p> <p>Interviews with staff</p>

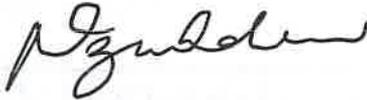
3. Summary of non-conformities

Corrective Action Requests (CAR)	Type	Status	Resolution timeframe
2023-3.4: EFICOR does not systematically plan transition or exit strategies in the early stages of projects.	Minor	Open	By 2026 (RA)
2023-3.8: EFICOR does not systematically implement policy commitments to safeguard personal information and store related data securely in the field.	Minor	Open	By 2026 (RA)
2023-5.3: EFICOR does not ensure that complaints are managed in a manner that prioritises the safety of the complainant.	Minor	Open	By 2026 (RA)
2023-5.5: EFICOR does not have clearly defined processes to respond to, investigate and escalate complaints received at the field office level.	Minor	Open	By 2026 (RA)
2023-9.4: When using local and natural resources, EFICOR does not consider their impact on the environment.	Minor	Open	By 2026 (RA)
2023-9.5: EFICOR does not always manage the risk of misuse of funds and take appropriate action if it is identified.	Minor	Open	By 2026 (RA)
2023-9.6: EFICOR does not systematically or effectively assess and manage risks on an ongoing basis.	Minor	Open	By 2026 (RA)
Total Number of open CARs	7		

4. Claims Review

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

<p>In my opinion, EFICOR has demonstrated that it is taking necessary steps to address the CARs identified in the previous audit and continues to conform with the requirements of the Core Humanitarian Standard on Quality and Accountability.</p> <p>I recommend maintenance of certification.</p>	
<p>Name and signature of lead auditor:</p> <p>Andrew Nzimbi </p>	<p>Date and place:</p> <p>Nairobi, Kenya. 10/10/2025</p>

6. HQAI decision

<input checked="" type="checkbox"/> Certificate maintained <input type="checkbox"/> Certificate suspended	<input type="checkbox"/> Certificate reinstated <input type="checkbox"/> Certificate withdrawn
<p>Surveillance audit before: 2026/11/21</p>	
<p>Name and signature of HQAI Executive Director:</p> <p>Désirée Walter </p>	<p>Date and place:</p> <p>Geneva, 28 October 2025</p>

7. Acknowledgement of the report by the organisation

<p>Space reserved for the organisation</p>	
<p>Any reservations regarding the audit findings and/or any remarks regarding the behaviour of the HQAI audit team:</p> <p>If yes, please give details:</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>Acknowledgement and Acceptance of Findings:</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>Name and signature of the organisation's representative:</p> <p>Mangalapudi Ramesh Babu </p>	<p>Date and place:</p> <p>03/11/25, New Delhi, India.</p>