Palestinian Medical Relief Society (PMRS)

Initial Audit – Summary Report - 2026-01-22

1. General information

1.1 Organisation

Type	Mandates	Verified
☐ International ☒ National ☐ Membership/Network ☒ Direct Assistance ☐ Federated ☒ With partners	☒ Humanitarian ☒ Development ☒ Advocacy	☒ Humanitarian ☒ Development ☒ Advocacy
Legal registration	Established in 1979 and formally registered as a legal NGO entity in 2000 under registration number RA-268-M	
Head Office location	Ramallah, Palestine	
Total number of organisation staff	382	

1.2 Audit team

Lead auditor	Agnes KONRAT
Second auditor (facilitator)	Nahed JABER
Third auditor	-
Observer	-
Expert	-
Witness / other participants	-

1.3 Scope of the audit

CHS:2024 Verification Scheme	Certification
Audit Cycle	First cycle
Type of audit	Initial Audit
Scope of audit	Whole organisation, including Head Office (HO) and regional and district offices in Palestine. All three mandates: Humanitarian Response, Development Programming, Health and Rights-Based Advocacy.
Focus of the audit	Geographical coverage: All Palestinian territories where PMRS operates

1.4 Sampling*

Sampling unit	The sampling unit is a project site. PMRS project sites are defined as projects that are linked to a specific grant/funding contract.
Total number of project sites	28
Sample size	5
Total number of onsite visits	3
Total number of sampling units for remote assessment	2
Sampling Unit Selection	

Random Sampling — onsite/remote	Purposive Sampling — onsite/remote
PS24/Mobile Clinic (UPA project) - onsite visit	PS13/ Core Women's health programme (Luxembourg Project) - onsite visit
PS26/ Health Access and Support for Returnees in Gaza City (WHO project) – remote visit	PS22/ Provide high-quality integrated rights-based sexual and reproductive health services with mainstreaming of GBV, adolescents & Youth services including in humanitarian situations (UNFPA project) - onsite visit
PS28/ Ensuring Gender- and Adolescent and Youth-Inclusive Community and Primary Health Care Services with Mental Health and Psychosocial Support Integration in the occupied Palestinian territory (MDM project) – remote visit	
Any other sampling considerations: Due to access difficulties in Gaza, we could only lead onsite activities in the West Bank.	
Sampling risks identified: Communities could not be interviewed in Gaza due to access restrictions. However, the audit team is satisfied with the quality and extent of evidence gathered and 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

Date	2025/11/04	Number of participants	10
Location	Ramallah	Any substantive issues arising	No

2.2 Locations Assessed

Locations	Dates	Onsite or remote
Head Offices and Regional Offices (Ramallah, Gaza)	2025/11/04-2025/12/08	remote
Project site visits (Nablus, Odelah, Sinjil, Turkarem)	2025/11/10-2025/11/25	onsite

2.3 Interviews

Level / Position of interviewees	Number of interviewees		Onsite or remote
	Female	Male	
Head Office			
Board		1	remote
Management	5	6	remote
Project Sites			
Staff	10	3	onsite
Partner staff	2	1	onsite and remote
Stakeholders		2	onsite

Total number of interviewees	17	13	30

2.4 Consultations with communities

Type of group and location	Number of interviewees		Onsite or remote
	Female	Male	
Focus Group Discussion, student volunteers, Nablus	4		onsite
Focus Group Discussion, mobile clinic users, Odelah		5	onsite
Focus Group Discussion, mobile clinic users, Odelah	10		onsite
Interview, mobile clinic volunteer, Odelah	1		onsite
Focus Group Discussion, PHC patients, Sinjil	10		onsite
Focus Group Discussion, PHC patients, Sinjil		4	onsite
Focus Group Discussion, PHC and Safe space participants, Turkarem	14		onsite
Focus Group Discussion, PHC and Safe space participants, Turkarem	6	3	onsite
Focus Group Discussion, Youth Centre volunteers, Sinjil	3		onsite
Focus Group Discussion, Medical Emergency volunteers, Sinjil		2	onsite
Total number of participants	48	14	62

2.5 Closing Meeting

Date	2025/11/04	Number of participants	6
Location	Ramallah	Any substantive issues arising	no

3. Background information on the organisation

3.1 General information	The Palestinian Medical Relief Society (PMRS) is a Palestinian non-governmental, non-profit health organisation established in 1979 and formally registered as a legal NGO entity in 2000 as per the Palestinian legislative requirements.

PMRS's mission is to improve the health, wellbeing and resilience of all Palestinians without discrimination, by lobbying against all forms of discrimination, providing quality primary health care services, mobilising and empowering the community at all levels and advocating for accessible quality health care and social rights for all.

PMRS operates across the West Bank, Gaza Strip, and East Jerusalem.
Core programme areas include:
- Primary Healthcare Programme
- Promotional and Preventive Activities
- Women's Health Program
- Emergency Programme
- Disability Rehabilitation Program
- Youth Programs

Its service delivery infrastructure includes primary healthcare centres, women's health clinics, rehabilitation centres for individuals with disabilities, mobile clinics in the West Bank and in Gaza.

A significant strategic and operational shift occurred from October 2023 onwards with the escalation of conflict in Gaza. The occupied Palestinian territory (oPt) was marked by attacks on health care and obstruction of access, forced displacement in Gaza on a massive scale, blockades and checkpoints, amongst others, directly impacting humanitarian conditions and access to essential services. Infrastructure damage was substantial, with most PMRS centres being partially or completely damaged. PMRS responded to this emergency context with significant operational expansion. In 2023 PMRS provided services to 200,000 beneficiaries each month (a 93% increase compared to the previous year), the Gaza emergency programme expenditure increased to USD 3,149,179 in 2024 from USD 698,518 in 2023.

In 2025, PMRS has 382 permanent employees in Gaza, the West Bank and Jerusalem, with an additional 241 staff members recruited specifically to respond to the Gaza emergency. PMRS also works with approximately 6,000 volunteers across Gaza and the West Bank.
The organisation's 2024 income was USD 12,716,913.

3.2 Governance and management structure	PMRS operates under a unified governance structure with a General Assembly (GA) comprising all members who have been accepted and meet financial obligations, and an elected Board of Directors (BoD) of 9 members (including the Chairman) responsible for strategic oversight and accountability. The GA convenes at least annually; the BoD and Chairman are elected at least once every three years. The BoD meets quarterly to discuss policies, procedures, and financial decisions. The internal audit function is completely independent from the financial department and reports directly to the BoD, ensuring governance oversight and accountability.

The organisational structure comprises a central Head Office in Ramallah providing strategic direction, governance, oversight, and quality assurance, supported by decentralised Regional Offices (Gaza, North, Central, Southwest Bank), Project Offices, and Primary Healthcare Centres (PHCs).

The BoD and Executive Management Team oversee all mandates—humanitarian, development, and advocacy. While there is no formal separation in governance for different areas of work, functional responsibilities are divided within the organisation:
- Humanitarian and emergency programming (guided by the Emergency Response Unit)
- Development programmes (managed through sector-specific departments such as Public Health, Youth and Gender)
- Advocacy and rights-based work (integrated across departments and coordinated by senior leadership).

The General Director oversees the support departments (Finance, Administration, and Logistics departments), the quality and evaluation department (Quality and Evaluation Unit), and the programmes department (the Units Management Board) which is split into thematic entities:
- PHC and attached activities (clinics, mobile clinics, pharmacy etc.),
- PHC Programmes (school health, women's health, etc.),
- School of community health (Youth centres, school of community workers) and Management Information system (MIS)
- Community-Based Rehabilitation (CBR) and psychosocial unit (mental health, loan centres etc.)

PMRS's organogram is shown below:

PMRS Management Structure
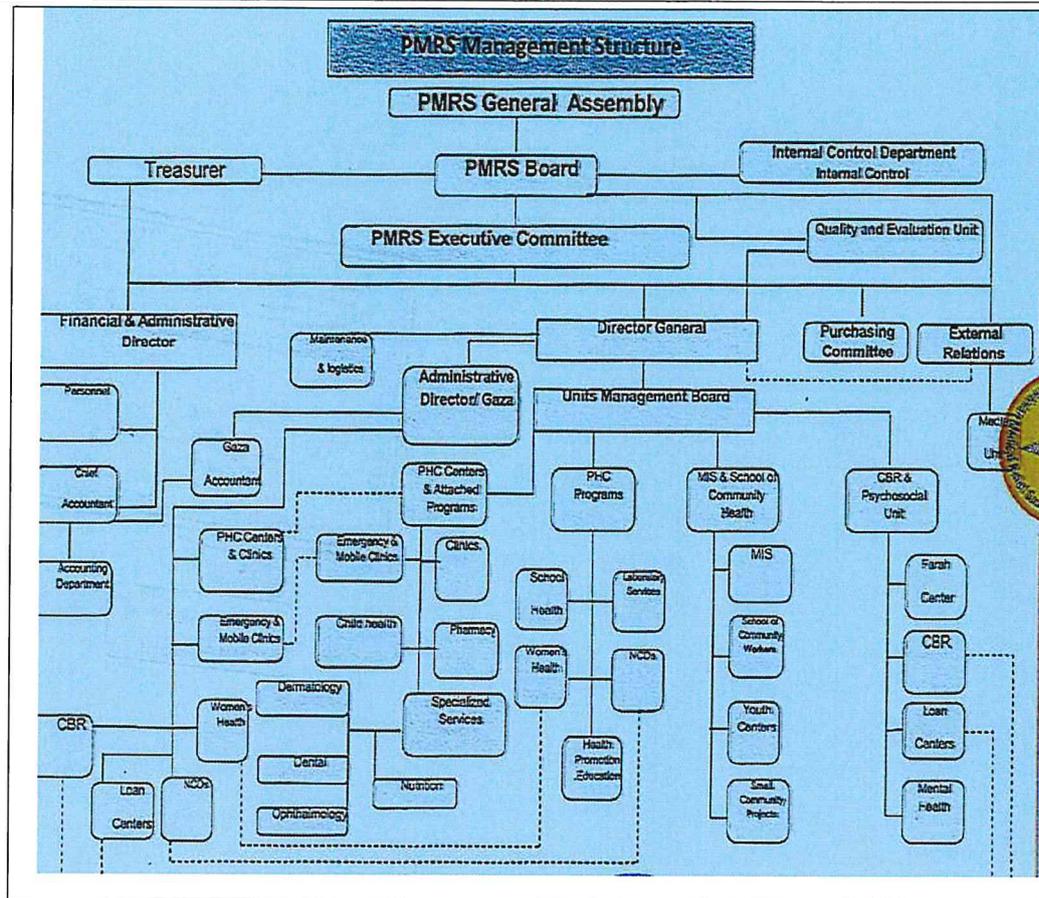
3.3 Work with partner organisations

PMRS partners with networks like the Palestinian NGO Network (PNGO) and international coalitions to amplify advocacy efforts and influence health policies, and also collaborates with local and international partners to expand the scope of its humanitarian and development programmes. In areas where local presence, community trust, or specific technical skills are essential, PMRS works alongside community-based organisations (CBOs) in co-implementation and capacity-building. Approximately 35-45% of PMRS's programmatic activities are implemented through partnerships, with 55-65% directly delivered by PMRS.

Although PRMS does not have a formal policy or due diligence framework for partnership management, it screens partners through its pre-partnership assessments which review governance, safeguarding, financial and technical capacity, amongst others. However, partner due diligence processes and agreements do not systematically address all CHS commitments. While Prevention of Sexual Exploitation, Abuse and Harassment (PSEAH) expectations are included in assessments, and some partners are supported in developing their own PSEAH policies, partner PSEAH roles and capacity requirements are not systematically defined in agreements.

PMRS conducts regular monitoring visits and provides technical support for partners to address performance gaps.

Since October 2023 and the Gaza crisis escalation, PMRS has reduced active CBO partnerships in Gaza. Despite operational constraints, PMRS maintains strong stakeholder coordination and transparent communication with partners.

4. Overall performance of the organisation

4.1 Internal quality assurance and risk management mechanisms	PMRS's internal quality assurance and risk management mechanisms are comprised of: • Monitoring, Evaluation, Accountability, and Learning (MEAL): PMRS's MEAL system is embedded across programmes to ensure accountability, transparency, and alignment with internal policies and donor requirements. Field staff produce reports reviewed by project managers who conduct field monitoring visits. Field reports feed into PMRS's Management Information System (MIS). Data collection incorporates quantitative tools (surveys, polls) and qualitative measures (focus group discussions, case studies, key informant interviews) to measure programme progress and inform adaptive management. Technical focal points review programmes relevant to their area of expertise with cross-departmental involvement from finance, procurement, and MEAL team members. Regular reports document achievement of outputs and progress towards outcomes. • Internal Audit and External Oversight: An internal audit function reports directly to the Board of Directors, ensuring independence from financial management. Annual external audits are conducted by internationally certified firms (PricewaterhouseCoopers for financial statements, Deloitte for internal audit, Ernst & Young for project audits). Additional quality assurance measures include community feedback mechanisms, third-party evaluations, and participation in sectoral peer reviews. • Financial and Safeguarding Controls: Financial systems include dual signatories, audit trails, and segregation of duties per the Financial Manual (2016) and Procurement Manual (2022). Procurement risks are mitigated through competitive bidding and vendor due diligence. PMRS upholds zero tolerance for fraud and corruption. Safeguarding mechanisms include Code of Conduct adherence, PSEAH training, complaint mechanisms, and designated Safeguarding Focal Points. • Risk Management Framework: PMRS has established a Risk Management Policy (2025) and risk management approach to identifying and mitigating operational, financial, legal, reputational, and security risks. The policy mandates maintaining a Risk Register documenting all risks, ratings, owners, and mitigation plans, with quarterly senior management reviews and annual policy reviews.
4.2 Level of application of the CHS	Overall, PMRS demonstrates a good level of application of the CHS, supported by comprehensive policies, procedures and strong grassroots community presence. PMRS's main strengths in applying the CHS include: • Strong community engagement and trust-building through continuous grassroots presence and relationship development with communities, demonstrating genuine respect for communities and culturally appropriate service delivery. • Experienced and engaged human resources, with a predominance of the senior team having over 10 years tenure, contributing to consistent leadership, service delivery and strong organisational memory. • Comprehensive governance structures and policy frameworks covering finance, HR, safeguarding, procurement, quality assurance, and risk management. PMRS's main weaknesses in applying the CHS include: • Partner and CBO oversight insufficient to systematically ensure implementing partners follow all CHS commitments through structured due diligence, monitoring, and verification processes. • Informal and verbal communication practices predominate over documented procedures for feedback and complaints, creating risks for knowledge management across the organisation. • Documentation and tracking mechanisms are not systematic—risk registers not actively maintained, partnership oversight lacks centralised documentation, MEAL systems not unified across service areas, and harm monitoring lacks systematic protocols.
4.3 PSEAH	PMRS has established a comprehensive PSEAH framework including a dedicated PSEA Policy (2025), an Anti-Harassment Policy, Protection and Safeguarding Policies, and a designated Safeguarding Focal Points. The organisation implements prevention measures (background checks, safe programming guidelines), maintains a zero-tolerance policy, and uses survivor-centred investigation procedures. Since the launch of the PSEA policy, PMRS has developed a PSEA training course, integrated it into the induction plan and started training its staff. It plans to lead refresher sessions.

PMRS shares PSEAH information and its PSEAH commitments to communities through health awareness sessions. While general PSEAH awareness occurs, organisational commitment messaging is not systematic.

PSEAH incidents are to be treated through a confidential channel, following its PSEA Policy, and following survivor-centred investigations procedures that prioritise survivor safety. Systematic monitoring to verify community understanding of SEAH reporting mechanisms is not documented.

PMRS partners must adhere to PMRS's PSEAH standards or equivalent, PMRS trains them and supports them if needed to develop their own PSEAH policies. However, partner agreements do not systematically specify PSEAH roles, responsibilities, and capacity requirements.

No SEAH allegations have been reported in the past two years.

PMRS manages financial resources responsibly through dual signatories, audit trails, periodic internal and external audits, transparent financial reporting, and continuous monitoring of budget versus actuals using financial KPIs. It demonstrates adequate capacity and resources to meet its commitments through strategic planning, realistic budgeting aligned with objectives, and flexible contingency arrangements. Resources are managed to achieve their intended purpose while minimising waste and environmental impact through competitive tendering, procurement processes, environmental considerations in facilities and waste management procedures. Fundraising and fund allocation are conducted ethically without compromising organisational values.

While PMRS has established risk management frameworks including a Risk Management Policy (2025), Anti-Corruption Policy (2021), conflict of interest procedures, it does not systematically implement and consistently monitor these risk management processes across all organisational levels, projects, and partnership contexts.

Feedback from communities: Communities express confidence in the integrity of PMRS and consider that the organisation does not waste resources.

* Note: Commitments are scored by taking the mean average score of the requirements, i.e. the sum of all the requirement scores in a commitment divided by the number of requirements in that commitment. Except when a major non-conformity/weakness is issued, in this case the overall score for the Commitment is 0 (CHSA Verification Framework – Scoring Grid, 2024).
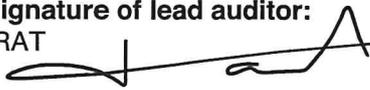
5. Summary of non-conformities

Corrective Action Request (CAR)	Type	Status	Resolution timeframe
2026-1.2: PMRS does not systematically share the commitments and obligations it makes regarding PSEAH with people and communities.	Minor	New	By the 2029 Renewal Audit
2026-4.5: PMRS's organisational approach to reduce the negative environmental impacts of the organisation and its work in line with recognised good practice is not fully established.	Minor	New	By the 2029 Renewal Audit
2026-5.3: PMRS does not systematically monitor that people, communities and other relevant stakeholders understand how concerns and complaints, including those related to SEAH, will be addressed.	Minor	New	By the 2029 Renewal Audit
2026-6.4: PMRS does not have a coherent organisational approach that ensures partnerships are based on a commitment to equitable decision-making and resource sharing, or that ensures the roles, responsibilities, and capacities to prevent SEAH of each partner is established.	Minor	New	By the 2029 Renewal Audit
2026-7.5: PMRS does not have a coherent organisational approach that ensures continuous learning, improvement of actions and ways of working to better meet commitments to quality and accountability.	Minor	New	By the 2029 Renewal Audit
2026-9.5: PMRS's system to identify, prevent and manage risks at all levels of the organisation is not fully in place.	Minor	New	By the 2029 Renewal Audit
Total Number of open CARs	6		

* _Note: The CARs are completed by the audit team based on the findings. The audited partner is required to respond with a Management Response for each CAR to HQAI before a certificate is issued (reference: HQAI Procedure 114)._

6. Lead auditor recommendation

CERTIFICATION

In my opinion, PMRS demonstrates no major non-conformities in its application of the Core Humanitarian Standard on Quality and Accountability.

I recommend certification.

Name and signature of lead auditor:	Date and place:
Agnes KONRAT	2026-01-21 Paris, France

7. HQAI decision

Final decision on certification:	☒ Issued ☐ Refused
Start date of the certification cycle: 2026/01/22 Next audit before 2027/01/22	
Name and signature of HQAI Executive Director: Désirée Walter	**Date and place:** Geneva, 22 January 2026

8. Acknowledgement of the report by the organisation

Space reserved for the organisation	
Any reservations regarding the audit findings and/or any remarks regarding the behaviour of the HQAI audit team: *If yes, please give details:*	☐ Yes ☒ No
Acknowledgement and Acceptance of Findings: I acknowledge and understand the findings of the audit	☒ Yes ☐ No
I accept the findings of the audit	☒ Yes ☐ No
Name and signature of the organisation's representative: Bahia Amra	**Date and place:** 25 January 2026 Ramallah, Palestine

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, including self-assessment and third-party audits	Guidance for scoring requirements
0	Your organisation does not currently meet the requirement and indicates a major issue that is so significant that the organisation's ability to meet the commitment is compromised. **For third-party auditing schemes:** Independent verification: A major weakness. Certification: A major non-conformity that compromises the integrity of the commitment which leads to a major corrective action request (CAR).	To give a score 0, **not all** of the measurable components of the requirement are verified to be in place **and** the issue(s) identified are so significant that the organisation's ability to meet the **commitment** is compromised.
1	Your organisation does not currently meet the requirement. **For third-party auditing schemes:** Independent verification: A minor weakness. Certification: A minor non-conformity that compromises the integrity of the requirement which leads to a minor corrective action request (CAR).	To give a score 1, **not all** of the measurable components of the requirement are verified to be in place.
2	Your organisation currently meets the requirement, but there is an opportunity for improvement that deserves attention so that the requirement is not compromised in the future. **For third-party auditing schemes:** Independent verification: Requirement is met with an observation. Certification: Conformity with an observation.	To give a score 2, **all measurable components** of a requirement are verified to be in place, however, one or more opportunities for improvement are observed which deserve attention so that the requirement is not compromised in the future.

3	Your organisation meets the requirement,-with organisational systems ensuring it is being met consistently throughout the organisation. **For third-party auditing schemes:** Independent verification: Requirement is met. Certification: Conformity.	To give a score 3, **all measurable components** of a requirement are verified to be in place.
4	Your organisation meets the requirement in an exemplary way, demonstrating innovation and/or special recognition of performance, and organisational systems ensure this high quality throughout the organisation. **For third-party auditing schemes:** Independent verification: Requirement is met in an exemplary way. Certification: Conformity in an exemplary way.	To give a score 4, **all measurable components** of a requirement are verified to be in place. **In addition**, the following must be verified: • An organisational system (or systems) that demonstrate an innovative approach to meeting the requirement at a high standard throughout the organisation are in place. and/or • The organisation has been awarded special recognition of performance in relation to meeting the requirement at a high standard, and this is built into organisational systems so that the high quality is ensured throughout the organisation.
	Guidance notes for scoring commitments: • Commitments are scored by taking the mean average score of the requirements, i.e. the sum of all the requirement scores in a commitment divided by the number of requirements in that commitment. • Except when a major non-conformity/weakness is issued, in this case the overall score for the Commitment is 0.	

* Scoring Scale from the CHSA Verification Framework 2024