

SDF Yemen

Maintenance Audit 1 – Report - 2026/03/16

1. General information and audit activities

Role / name of auditor(s)	Phillip Miller (Lead Auditor)	
Audit cycle	First cycle (CHS:2014)	
Opening Meeting	Date / number of participants	Any substantive issues arising
	18 February 2026 – 3 participants	Nil
Closing Meeting	4 March 2026 – 8 participants	Nil
Interviews	Position / level of interviewees	Number
	Management	3
	Executive	1

2. Actions and progress of organisation

2.1 Significant change or improvement since the previous audit

Sustainable Development Foundation (SDF) Yemen has undergone very significant changes since their Initial Audit a year ago. Due to general decisions by major donor organisations to Yemen in response to security incidents, donors have drastically reduced their funding allocations to the country. This has resulted in major reductions to the budget of SDF. At the time of the MA1, SDF were implementing 3 projects (all in the south of the country). Two of the projects are expected to end in April 2026. They now have approximately 40 staff compared to 467 staff at the time of the Initial Audit.

Despite the upheaval and challenges facing SDF, the organisation has managed to make commendable progress on each of the five CARs raised at the Initial Audit. Corrective actions have been implemented at the policy and procedural level. SDF has had limited opportunity to apply new practices at the field level because of the dearth of new projects, their vastly reduced portfolio and their focus on abruptly closing programming in response to donor decisions. Although changes might not yet have yielded improvements in programming, the progress that SDF has made is appropriate given the context and timeframes for addressing the CARs. Management of SDF has good understanding of how the current CARs represent risks to certification against CHS:2024 and has committed to considering alignment with CHS:2024 as new procedures are developed and implemented.

Specifically, SDF has revised a key guiding document, the Program Management Policy (and some related instruments), to reflect updated guidance for staff around:

- Applying disaster risk reduction principles to programming
- Identifying and mitigating negative impacts

New processes are in place to promote better understanding amongst staff of what information must be shared with communities. Finally, the organisations Environmental Protection Policy has been approved and will be rolled out at programme level as opportunities arise.

2.2 Summary on corrective actions

Corrective Action Requests (CAR)	Type and resolution timeframe	Progress made to address the Corrective Action Request (CAR) and in response to the findings of the requirement	Evidence (document no., Key Informant Interview etc)
<p>2025-3.2: SDF does not use the results of any existing community hazard and risk assessments and preparedness plans to guide activities.</p>	<p>Minor / by 2028 Renewal Audit</p>	<p>SDF has made progress on addressing this CAR however the organisation's ability to implement changes is limited by resourcing constraints.</p> <p>SDF has updated its Program Management Policy which requires that resilience measures are built into programming from the design phase and there is flexibility to adapt programming in response to disasters. The manual specifically prescribes applying build back better principles and disaster risk reduction strategies for shelter and livelihood security programming. Although the manual does not explicitly describe conducting or accessing community hazard, risk assessment and preparedness plans, the commitments described in the manual do align with the relevant CHS:2024 requirements.</p> <p>At the project level, SDF includes an analysis of risks of disasters in its proposals.</p>	<p>1, 2, 3, 4</p>
<p>2025-3.6: SDF does not have processes in place to identify and act upon potential or actual unintended negative effects in a timely and systematic manner, including in the areas of:</p> <ul style="list-style-type: none"> c. culture, gender, and social and political relationships; d. livelihoods; e. the local economy; and f. the environment. 	<p>Minor / by 2028 Renewal Audit</p>	<p>SDF has made progress on addressing this CAR at the policy guidance level.</p> <p>In its updated Program Management Policy, SDF makes clear its commitment to identify and mitigate potential risks. The policy specifically requires consideration of possible impacts on cultural norms, gender dynamics, political relationships, livelihoods and local economy plus the natural environment in its contextual analysis. There is a further requirement to mitigate identified risks and continually monitor to track unintended negative effects.</p> <p>The policy requires that at project level staff use its Risk, Assumptions, Issues, Dependencies (RAID) Registers. However, RAID Registers sighted do not capture risks related to the four domains where gaps were identified. Similarly monitoring reports do not presently track whether these risks or negative impacts are being checked.</p> <p>SDF undertakes baseline and endline assessments as well as post distribution monitoring and these tools could reveal any unintended negative impacts, although they are not designed specifically to check this.</p>	<p>5, 6, 7, 8</p>
<p>2025-4.1: SDF does not consistently provide information to communities and people affected by crisis about the organisation, the principles it adheres to, how it expects its staff</p>	<p>Minor / by 2028 Renewal Audit</p>	<p>SDF has made progress on addressing this CAR at the guidance and practice level.</p> <p>Management has introduced a process to make clear to staff what information must be conveyed to communities (see also findings on progress on 2025-4.5 below)</p>	<p>9, 10, 11, 12, 13, 14, 15, 16, 17, 18</p>

to behave, the programmes it is implementing and what they intend to deliver.		<p>SDF has produced new Information, Education and Communication (IEC) materials in Arabic for communities with information about SDF and the relevant project.</p> <p>SDF undertakes introductory meetings with local authorities and community representatives at the outset of a new project. SDF advised that these meetings include complaints mechanisms, code of conduct and all facets of the project. However, this was not evident in the agenda and reports of the workshops reviewed.</p>	
2025-4.5: SDF's policies for information-sharing are not being followed to promote a culture of open communication.	Minor / by 2028 Renewal Audit	<p>SDF has made progress on addressing this CAR.</p> <p>Management has introduced a process to make clear to staff what information must be conveyed to communities. The information sharing policy requirements are now described to staff in 'kick-off' meetings which are held with project staff prior to the project commencement. Specifically, they are informed that they must inform community members about SDF's Code of Conduct and how they prevent SEAH in addition to information about SDF and the project generally. Review of the reports of these trainings indicate that staff were informed about the following as well as the need to inform community members about these topics:</p> <ul style="list-style-type: none"> • Code of Conduct • PSEAH obligations • Child Safeguarding obligations • Anti-fraud and corruption processes • CHS <p>Frontline staff also receive information about how to respond to a disclosure of harm and ensuring that programme participants are told about how to complain.</p>	18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31
2025-9.6: SDF does not have policies and processes in place governing how it uses its resources in an environmentally responsible way	Minor / by 2028 Renewal Audit	<p>SDF has made progress on addressing this CAR.</p> <p>SDF's Environmental Protection Policy was finalised in September 2025. SDF has had little opportunity to implement the policy as they have had to close many of their programmes due to funding constraints.</p> <p>The policy covers environmental mainstreaming in programming as well as how the organisation should include environmental criteria in the selection of suppliers and products and other initiatives to reduce their environmental impact.</p> <p>Management advised that the organisation has now switched to solar energy to power its Head Office as an example of how it is putting its policy into action at the organisation level.</p>	5, 32, 33, 34, 35

3. Summary of non-conformities

Corrective Action Requests (CAR)	Type	Status	Resolution timeframe
2025-3.2: SDF does not use the results of any existing community hazard and risk assessments and preparedness plans to guide activities.	Minor CAR	Open	by 2028 Renewal Audit

2025-3.6: SDF does not have processes in place to identify and act upon potential or actual unintended negative effects in a timely and systematic manner, including in the areas of: c. culture, gender, and social and political relationships; d. livelihoods; e. the local economy; and f. the environment.	Minor CAR	Open	by 2028 Renewal Audit
2025-4.1: SDF does not consistently provide information to communities and people affected by crisis about the organisation, the principles it adheres to, how it expects its staff to behave, the programmes it is implementing and what they intend to deliver.	Minor CAR	Open	by 2028 Renewal Audit
2025-4.5: SDF's policies for information-sharing are not being followed to promote a culture of open communication.	Minor CAR	Open	by 2028 Renewal Audit
2025-9.6: SDF does not have policies and processes in place governing how it uses its resources in an environmentally responsible way	Minor CAR	Open	by 2028 Renewal Audit
Total Number of open CARs	5		

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, SDF Yemen has demonstrated that it is taking the necessary steps to address the CAR(s) identified in the previous audit(s) and continues to demonstrate no major non-conformities in its application 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>Phillip Miller</p>	<p>Date and place:</p> <p>6 March 2026</p> <p>Melbourne, Australia</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
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Surveillance audit before: 2027/03/16	
Name and signature of HQAI Executive Director: Désirée Walter 	Date and place: Geneva, 16 March 2026

7. 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:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Acknowledgement and Acceptance of Findings: I acknowledge and understand the findings of the audit I accept the findings of the audit	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No
Name and signature of the organisation's representative: Asia Al-Mashreqi Chairperson 	Date and place: 29-March-2026 Sana'a, Yemen



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

* Scoring Scale from the CHSA Verification Scheme 2020