SOS Children's Villages International (CVI)
Initial Audit – Summary Report - 2023/05/24

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	Association (Registration No. 083115702)	
Head Office location	Innsbruck, Austria	
Total number of organisation staff	530: 230 across two International Offices (IO) in Austria, and 300 based across International Offices in the Regions (IOR).	

1.2 Audit team

Lead auditor	Joanne O'Flannagan
Second auditor	Phillip Miller
Third auditor	-
Observer	-
Expert	-
Witness / other participants	-

1.3 Scope of the audit

CHS Verification Scheme	Certification
Phase of the audit	Initial Audit, First cycle
Coverage of the audit	The audit scope only covers the humanitarian programmes of SOS CVI which are overseen by the SOS CVI General Secretariat (GSC) and its International (IO) and Regional Offices (IOR). SOS CVI implements humanitarian programmes through its Member Associations (MAs) and, to a lesser extent through other partners, in countries where the SOS Children's Villages Federation has member presence. The audit scope does not extend to the individual MAs that are implementing humanitarian programmes or to the Promoting and Supporting Associations (PSAs), also federation members, that channel funding for humanitarian programmes through SOS CVI.
Extraordinary or other type of audit	N/A

1.4 Sampling*

Total number of Country Programme sites in scope	15
Total number of sites for onsite visit	2
Total number of sites for remote assessment	2

Name of Country programme site	Included in final sample (Y/N)	Rationale for sampling and selection / de-selection decision	onsite or remote
Random sampling			
Ukraine	N	The security context in Ukraine made it unsuitable for an onsite visit at the time of the audit. Replaced with Greece for onsite assessment.	-
Niger	Y	Given the security context in Niger it was not considered feasible for onsite assessment but retained for remote assessment.	Remote
Brazil	N	After discussion with the organisation, the auditors decided to replace Brazil with Somaliland as Brazil was a new project, still in the planning phase, that would not have been fully operational at the time of the planned assessment. Replaced with Somaliland.	-
Haiti	N	The auditors originally planned to retain Haiti for remote assessment, however, after discussion with the organisation and given the volatile security context and attendant impacts on communications and staff, the auditors replaced with Philippines, while still maintaining good geographical coverage.	-
Purposive sampling			
Greece		Greece was selected for an onsite visit as it is part of SOS CVI's Ukraine response programming and is safe and accessible for onsite assessment.	Onsite
Somaliland		Somaliland was selected for an onsite visit as it is a relatively largescale and established humanitarian programme. It is safe and accessible for onsite assessment. Further, more than 50% of SOS CVI's humanitarian programming is in Africa, for this reason including Somaliland in the sample ensures that programmes in Africa represent 50% of the sample.	Onsite
Philippines		Philippines was selected for remote assessment, to replace Brazil but retain geographical spread by replacing a programme in Latin America with one in Asia.	Remote

Any other sampling performed for this audit:
The HQAI sampling process proposes four country programmes (CP) - 1 onsite and 3 remote - as the normal sampling rate for a portfolio of 15 CPs at an Initial Audit (IA). The audit scoping and risk assessment conducted for SOS CVI's IA identified a higher risk for compliance with the standard due to:

1. SOS CVI being one of the largest INGOs globally, supporting children without parental care and families at risk.
2. SOS CVI having been subject to allegations of serious misconduct as described in the findings of the Independent Child Safeguarding Review (ICSR) Global Report (2021). The report was commissioned by the International Senate of SOS CV to find ways to address the complex topic of historical abuse.

The auditors consider that all children may be considered vulnerable as they rely on others for their care; while not all children will be exposed to risks which exploit their vulnerability, situations of humanitarian crisis can expose them to higher risks of exploitation, abuse and other forms of harm. The CHS requires an organisation such as SOS CVI to ensure that it fulfils its commitments, as described in the standard, to both children and adults in its humanitarian programmes. For these reasons, the auditors considered it appropriate to carry out onsite assessments in two CPs, in order to generate more evidence to inform findings, particularly through consultations with communities, including children and adults.

Sampling risks identified:
The audit team is confident in the audit findings from the available evidence generated given the increased sampling for onsite assessment, the inclusion of consultations with children as well as adults, and the range and number of community members engaged through the audit process.

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 Locations Assessed

Locations	Dates	onsite or remote
Head Offices (IO) - Innsbruck and Vienna, Austria	17th - 19th January 2023	Onsite
Somaliland	13th - 16th February 2023	Onsite
Greece	20th - 23rd February 2023	Onsite
Philippines	27th February - 3rd March 2023	Remote
Niger	27th February - 3rd March 2023	Remote

2.2 Interviews

Level / Position of interviewees	Number of interviewees		onsite or remote
	Female	Male	
Head Office - IO and IOR			
Management	8	9	Onsite and remote
Staff	10	3	Remote
Governance	0	1	Remote
Country Programme			
Management	5	7	Onsite
Staff	18	7	Onsite
Others	1	0	Onsite
Total number of interviewees	**42**	**27**	**69**

2.3 Consultations with communities

Type of group and location	Number of participants		onsite or remote
	Female	Male	
Community Protection Committee - IDP settlement 1, Hargeisa region, Somaliland.	5	2	Onsite
WASH Committee – IDP settlement 1, Hargeisa region, Somaliland	13	0	Onsite
Community Focus Group Discussion (women) - IDP settlement 1, Hargeisa region, Somaliland.	8	0	Onsite
Community Committee - IDP settlement 1, Hargeisa region, Somaliland	6	2	Onsite
Community Focus Group Discussion (women) - IDP settlement 1, Hargeisa region, Somaliland.	7	0	Onsite
Community Focus Group Discussion (men) - IDP settlement 1, Hargeisa region, Somaliland.	0	6	Onsite
Community Committee - IDP settlement 2, Hargeisa region, Somaliland	6	2	Onsite
WASH Committee - IDP settlement 2, Hargeisa region, Somaliland	8	2	Onsite

Community Focus Group Discussion (including members of Community Protection Committee) - IDP settlement 2, Hargeisa region, Somaliland.	5	3	Onsite
Community Focus Group Discussion (men) - IDP settlement 2, Hargeisa region, Somaliland.	0	14	Onsite
Community Focus Group Discussion - IDP settlement 2, Hargeisa region, Somaliland.	8	0	Onsite
Focus Group Discussion - Girls (younger group) - IDP settlement 3, Hargeisa region, Somaliland.	8	0	Onsite
Protection Committee - IDP settlement 3, Hargeisa region, Somaliland.	5	3	Onsite
Focus Group Discussion - Girls (older group) - IDP settlement 3, Hargeisa region, Somaliland.	6	0	Onsite
Focus Group Discussion - Boys (aged 11-14 years) - IDP settlement 3, Hargeisa region, Somaliland	0	8	Onsite
Focus Group Discussion – Boys and male Youths (aged 14-21 years) - IDP settlement 3, Hargeisa region, Somaliland	0	7	Onsite
Focus Group Discussion (women) - Social/Education Centre - Athens, Greece.	10	0	Onsite
Focus Group Discussion (children) - Social/Education Centre - Athens, Greece	4	2	Onsite
Focus Group Discussion (women) - Social/Education Centre - Patra, Greece.	7	0	Onsite
Focus Group Discussion (children) - Social/Education Centre - Patra, Greece.	1	5	Onsite
Focus Group Discussion (mixed) - Social/Education Centre - Athens, Greece.	10	4	Onsite
Focus Group Discussion (mixed) - Social/Education Centre - Athens, Greece.	9	4	Onsite
Total number of participants	**126**	**64**	**190**

2.4 Opening meeting

Date	2023/01/17
Location	Innsbruck, Austria
Number of participants	60
Any substantive issues arising	None

2.5 Closing meeting

Date	2023/03/13
Location	Remote
Number of participants	85
Any substantive issues arising	None

3. Background information on the organisation

3.1 General information	SOS Children's Villages International (CVI) is an independent, non-governmental and non-profit international development organisation headquartered in Innsbruck, Austria where it is registered as an Association. The organisation provides humanitarian and developmental assistance to children in need and protects their interests and rights around the world. Established in Austria in 1949, in the aftermath of the Second World War, to look after orphans through the establishment of children's villages, it is the world's largest non-governmental organisation focused on supporting children without parental care and families at risk.

With 118 member associations, SOS CVI is present in more than 130 countries and territories worldwide. SOS CVI's main work is concerned with the provision of loving and supportive alternative care when children can no longer live with their families, in coordination with communities and state partners. The organisation works with children, families, communities and states to prevent family breakdown and ensure that children's rights are met. SOS CVI advocates for children's rights encouraging children to actively take part in the decision-making processes that affect their lives and speak up for themselves. In its humanitarian work, SOS CVI recognises the particular vulnerability of children in the context of crises and acts to protect and care for children. With a long-term, global and local presence, SOS CVI endeavours to protect children's rights and help keep families together.

SOS CVI specialises in the protection and care of children, including care for unaccompanied and separated children; family reunification; child-friendly spaces; and psychological and social support. To prevent family separation, families are supported with health, food, nutrition, shelter, education or water and hygiene (WASH), depending on the need.

SOS CVI's current Strategy 2030 (2021) has three main goals:
- To ensure that many more children have a loving home and an equal chance to succeed in life.
- To lead the world's most effective childcare movement to make sure each child has the bonds they need to become their strongest selves.
- To ensure and live safeguarding in their daily actions.

Over the period 2021-24, the organisation has identified five priorities to enable the organisation to take advantage of opportunities to scale up its impact on vulnerable children and young people, so that it can achieve the goals set out in Strategy 2030. These priorities are:
1. Ensure programme quality and local relevance
2. Grow and diversify income
3. Empower people to live SOS values and uphold its safeguarding commitments
4. Build partnerships to scale up impact
5. Embrace digitalisation

SOS CVI's Global Humanitarian Strategy 2030 identifies a key need to specialise in Child Protection in Humanitarian Action and prioritise interventions that focus on caring for unaccompanied and separated children (UASC), preventing family separation, and family reunification and strengthening in emergencies. The strategy articulates an approach to emergency response that develops greater expertise on the 5 core pillars of SOS CVI's programming: group activities for child well-being, preserving family unity, interim alternative care, education in emergencies, and mental health and psychosocial support. Depending on the context and broader needs, immediate relief assistance (food and nutrition, shelter or WASH) may be incorporated if supporting the core program mandate of child protection. Of a current portfolio of 15 humanitarian country programmes, more than 50% are delivered in Africa, as well as programmes in Asia, Latin America, Middle East and in response to the Ukraine crisis.

In 2017, SOS CVI commissioned Keeping Children Safe to conduct an Independent Child Safeguarding Review (ICSR) to address the issue of historic safeguarding failures. The report set out consolidated findings and recommendations to support improvements in safeguarding practices. Subsequent to the report's publication, SOS CVI developed a Safeguarding Action Plan (2021-24) with the aim of addressing key learnings of recent years with regard to child safeguarding, informed, in no small part by the ICSR. The 24-

point Safeguarding Action Plan aims to create a safe environment, including providing support to those affected by abuse; strengthening programme quality; and extensive training for child and youth care practitioners. Furthermore, an Independent Special Commission (ISC) was appointed by the SOS International Senate on 1 October 2021. The mandate of the ISC is to review and investigate allegations arising from the work of SOS CVI, including allegations of child abuse and failures of child safeguarding; corruption and misuse of funds; as well as other governance failings. The ISC is led by an independent former Chief Justice.

The publication of the ICSR also prompted significant changes in the governance and leadership functions of SOS CVI which are ongoing at the time of this audit. At the present time this includes a substantial review of the policy structures that govern the federation, including changes to how it approves documents. As of 2023 the approval categories for the different documents are as follows:

- Foundation documents: principal binding documents of the federation which form the core basis of SOS CVI's work and approved by the General Assembly;
- Policies: binding documents with high-level obligations for members, anchored in a foundation document, and approved by the General Assembly;
- Regulations: binding documents with detailed implementation obligations which are anchored in a policy or foundation document and approved by the Management Council (MCO); and
- User guides: non-binding guidance documents to support implementation of foundations, policies and regulations and approved by the Executive Board (EB).

According to the most recent Financial Report (2021) the combined revenue of SOS CVI and all member associations was €1.46 billion. The report indicates that revenue increased by 6%, with growth reported in every continent while donor support rose by 7% and government subsidies by 6%. Of that total, 34% of revenue is generated through governmental subsidies for domestic programming, 25% from sporadic donors and 22% is generated through sponsorship/committed giving. Humanitarian funding through Emergency Appeals constituted 1% of global revenue, while Institutional Funding represents 2%.

3.2 Governance and management structure

SOS CVI comprises 118 national SOS Children's Villages associations. As members of the federation, each SOS Children's Villages association is committed to applying the federation's statutes, standards for quality childcare, and financial and administrative practices. SOS members are generally referred to as either Promoting and Supporting Associations (PSAs) or National Associations (NAs). PSAs are member associations that raise funds for international programmes by supporting NAs, although some also operate domestic programmes. Some SOS NAs are run by the General Secretariat and are not legally, and in most cases not financially, independent. All are considered Member Associations (MAs) and can be further categorised as follows:

- Financially self-sufficient MAs (including PSAs) - MAs that have not received international subsidies for running costs and have covered less than 10% of their running costs with international sponsorships during the past three consecutive years.
- Subsidy-related self-sufficient MAs - MAs that cover their total running costs expenditures without receiving international subsidies.
- Subsidy-receiving MAs - MAs that receive direct subsidies from funding PSAs.

The General Assembly (GA), which convenes every two years (as of 2023), is the highest decision-making body of the federation. All MAs have the right to participate and vote at the GA. The GA directs decisions relating to the federation's statutes and elects the President and Vice-President, and other members of the International Senate.

The International Senate (IS) is comprised of a maximum of 20 members, as well as the President and Vice-President. The term of office is four years. Eight seats are reserved for those member associations which make the largest financial contributions to the federation's international work; these members are known as Promoting and Supporting Associations (PSAs). The International Senate is responsible for formulating policy changes and drawing up procedural guidelines. It meets formally twice per year (April and November).

There are three committees in the Senate which represent key governance priorities:
- Programme Audit Committee - programme quality, child protection, safeguarding

- Finance and Audit - audit performance
- Leadership Select Committee - supervises the General Secretariat and monitors governance & management. This committee appoints and supervises the Executive Board.

The Management Council (MCO) consists of the Executive Board, as well as nine representatives from MAs, and is chaired by the Chief Executive Officer (CEO). Through exchange with all the MAs, the MCO makes recommendations for Senate decisions, approves work plans developed by the Executive Board, and defines the federation's targets. The MCO is an operational decision-making body, acting with a mandate and accountability as defined by the Senate.

The Executive Board (EB) is comprised of three people: the Chief Executive Officer (CEO), Chief Operations Officer (COO) and Chief Programmes Officer (CPO) who are responsible for the day-to-day operations and help to drive cooperation between MAs, translate strategic directions into concrete actions, initiatives, projects and to give direction and feedback to strategic leadership. The MCO acts as an advisory board for the EB; the EB executes on the basis of advice and perspectives of the MAs as represented by the MCO. The Executive Board members each have a portfolio of work areas that they are responsible for:

- CEO: fundraising, communications, advocacy, strategy, programme development, legal, audit and safeguarding;
- COO: finance, HR and Information, Communication and Technology;
- CPO: development and humanitarian programming.

The General Secretariat (GSC) is led by the Executive Board and comprises the International Offices in Austria and in the regions; the International Competence Centres; and Finance and Controlling. The GSC is responsible for implementing strategic decisions taken by the General Assembly and the International Senate, developing and monitoring federation quality standards, and representing the federation in international communications and forums. The General Secretariat develops policies for MAs which define guiding principles and resulting commitments for the federation in the areas of programme, people and culture, management and finance, risk management and rules of procedures.

3.3 Key internal quality assurance, internal control and risk management mechanisms	All members of the federation are obliged to abide by the Statutes of SOS Children's Villages International (revised June 2022). Members are not currently obliged to abide by the current Code of Conduct (CoC), which includes a prohibition on any form of discrimination, harassment, or abuse (physical, sexual or verbal), intimidation or exploitation, or other infringements on the rights of others, however, an updated CoC (finalised and pending approval) will become binding for all MAs. The federation has a range of internal frameworks for quality assurance, including in relation to financial and resource management, child protection, child safeguarding, preventing sexual exploitation, abuse and harassment (PSEAH), risk management and monitoring and evaluation. These policies and processes comprise a range of binding and non-binding policies and guidelines.
	The Internal Control System Handbook applies to all MAs receiving funding and describes the controls which must be in place over a range of financial domains. Internal controls include the International Treasury Policy, Anti-fraud and Anti-corruption Policy and Guidelines, and the Procurement Instructions. SOS CVI has an Internal Audit team which conducts financial, systems and programme audits across the federation and reports directly to the Fraud and Audit Committee of the IS. The Internal Audit function has a presence in the International and Regional Offices and has responsibility for the investigation of allegations of fraud or corruption.
	The GSC has a risk management framework in place which covers a range of high-level risks, including those in relation to safeguarding, programme quality and governance; risk leaders, ratings, controls and recommended actions are captured. The Risk Register is reviewed on a regular basis by the EB. Specific to its humanitarian programming the SOS Institutional Funding Practical Guide (PRAG) Toolkit has risk management guidelines which humanitarian programmes must follow when they receive institutional funding. The guidelines require SOS members to identify, rate and mitigate risks (including identifying responsible actors).
	Guidance for monitoring, evaluation and learning across the SOS federation is provided in its Results Based Management Policy Support Document and Toolkit. SOS CVI also

provides mandatory guidance for emergency programming on monitoring, evaluation and learning in its PRAG Guideline and Toolkit for institutionally funded programmes.

SOS CVI has a Human Resources Policy and processes which have been strengthened to promote PSEAH through recruitment and staff management processes (Safer Recruitment Guidelines). The CoC is signed by all staff, board members and contractors of the International Offices in Austria and the Regions. It is presently being reviewed to include specific elements in relation to do no harm, gender equality, diversity and inclusion. Approval by the GA is anticipated in the second quarter of 2023. It is expected that training on the new CoC will be mandatory for all staff in all MAs. SOS CVI has a range of child protection/safeguarding policies and guidance which align with protection commitments towards its primary target group of children and young people. However, at the current time, aside from the Sexual Misconduct Regulation (2021), SOS CVI policies and guidance do not explicitly describe commitments and instruments to safeguard adults. SOS CVI publishes an annual Child Safeguarding Report.

SOS CVI published two Regulations in December 2022: Misconduct Incident Management Regulation and Misconduct Investigation Regulation setting out new processes by which complaints of misconduct will be investigated. The organisation facilitates whistleblowing, both internally and externally, by availing an online whistleblowing channel and the provision of a Q&A document which addresses common questions regarding whistleblowing particularly in relation to reporting suspicions of corruption or child safety concerns. The Whistleblowing channel is exclusively open for the reporting of suspected corruption and child safety concerns. Complaints received through this channel are streamed to the appropriate part of the organisation for investigation. The process allows for anonymous reporting.

SOS CVI has an Individual's Safety and Security Policy Support Document which is mandatory for all SOS MAs and GSC. SOS CVI has significantly increased its investment in providing security support for staff throughout the federation resulting in Security Advisors in each Regional Office (one is still under recruitment), draft strategy and training documents.

3.4 Work with partner organisations	SOS CVI implements its humanitarian work both directly and through partner organisations. A significant majority of its humanitarian work is directly implemented by MAs. The organisation is committed to localisation in its Global Humanitarian Strategy 2030. SOS CVI does not have a partnership policy that outlines its approach to working with partners outside the federation in programme delivery; the PRAG does contain a Partner Policy sample document, which MAs may adopt as country level policy. SOS CVI also provides guidance to how internal partnerships should be developed, documented and governed in the PRAG. SOS CVI considers the relationships between PSAs and MAs as internal partnerships, and these are governed by Partnership Agreements and MoUs. These agreements can include the GSC and may be bilateral or trilateral; the agreements conform to a standard template that outlines the commitments of all parties and define roles and responsibilities and mechanisms for accountability.

SOS CVI also enters into partnerships with external agencies when this can increase reach or enhance the response by providing expertise that is complementary but outside of the expertise of SOS CVI. Partnerships may be with other international organisations or local organisations (including community-based organisations). These partnerships are also governed by a Partnership Agreement which mirrors the internal partnership agreement. SOS CVI provides guidance around assessing the capacity and identifying gaps in relation to both internal and external partners. |

4. Overall performance of the organisation

4.1 Effectiveness of the governance, internal quality assurance and risk management	SOS CVI's systems of governance and management are anchored in the federation's shared commitment to giving the interests of children and of the federation precedence over individual members' interests including through the sharing of resources. Recognising that individual actions and performance impact all other member associations, the statutes commit the federation to core principles of cooperation and agreed-upon binding policies (including the Code of Conduct; child safeguarding; and misconduct regulations). The Good Management and Accountability Quality Standards set the quality standards in the area of management and transparency, the integrity of the organisation and the protection of assets.

of the organisation	These quality standards apply to all member associations and specifically to board members and members of management who have a leading role in ensuring good management and accountability.

However, a clear commitment around the application of programme quality standards in humanitarian programming, in line with the requirements of the CHS, is not established and agreed upon across the federation. The recently published Global Humanitarian Strategy 2030 (2021) prioritises the expansion of SOS CVI's humanitarian programmes and capacity; the ambition outlined in the strategy is expected to be underpinned by the endorsement of SOS CVI's humanitarian mandate by the General Assembly in 2023 which will bind the whole federation to the humanitarian imperative and associated standards for internal quality assurance. The Humanitarian Strategy explicitly references the CHS, including conducting CHS assessments and implementation of improvement plans.

At the current time, SOS CVI members apply different principles, standards and practices in their humanitarian programmes, related to: Monitoring, Evaluation and Learning (MEAL); community engagement, participation and feedback; programme assessment, design and implementation; and risk management from the perspective of people and communities affected by crisis. Complaint handling mechanisms are broadly consistent across programmes.

SOS CVI has been effective in rolling out the Child Safeguarding Policy and Action Plan and the Sexual Misconduct Regulation (PSEAH); staff across programmes demonstrated commitment to and understanding of these policies; there was less evidence of a clear understanding of the CoC and limited evidence of ongoing (refresher) training for all staff. This may be due to the finalisation of a new CoC which will be launched in 2023 and accompanied by a comprehensive range of resources for training and awareness.

Internal audits are conducted in accordance with SOS CVI's policy and cover relevant internal controls at IO and MA levels (including, finance, ICT and programming). Internal auditors are in place at IO and RIO levels and in some larger/higher risk MAs. The lack of an overarching system for risk management across the federation, means that some gaps exist when it comes to the effectiveness of SOS CVI's systems, approaches and strategies for assuring the CHS across all humanitarian programmes. Systems for the prevention of fraud and corruption, risk management and mitigation are well established. |
| **4.2 Level of implementation of the CHS** | A federation structure presents some challenges for SOS CVI in assuring compliance with the CHS. As a group of independent members, there is no centralised system or policies for accountability to communities and people affected by crisis, and humanitarian programme quality assurance. Notwithstanding the shared vision, values and principles that underpin SOS CVI's core mission, MAs have different organisational capacities, levels of resourcing, and understanding of humanitarian principles and standards. In particular, SOS CVI's foundational commitment to, and focus on children's and young people's rights and interests are not as well represented in humanitarian programmes as might be expected. Implementation of the CHS in relation to participation and feedback (C4) and awareness of CoC/standards of staff behaviour and consultation on complaint handling processes (C5), as they relate to children and young people in particular, require strengthening to meet the requirements of the standard.

SOS CVI performs strongly in relation to its commitment to coordination and complementarity (C6); in general SOS CVI also performs well and demonstrates broad conformity against most indicators in commitments 1, 8 and 9, notwithstanding some areas of weakness which are highlighted in the report. The weakest areas relate to identification of risks of unintended negative effects and protection of personal data (C3); to ensuring that communities are provided with and are aware of organisational commitments to standards of behaviour/conduct for which they can hold SOS CVI to account (Cs 4 and 5); and policies and mechanisms to support learning and continuous improvement. While monitoring processes are established in humanitarian programmes these are not systematically robust enough (time, resources, procedures) to enable timely adaptation and to respond to poor performance.

SOS CVI is achieving success in ensuring that PSEAH and the safeguarding of children is a priority across members, and this was evidenced during the audit at all levels of the federation. However, there remains a gap in relation to adult safeguarding/protection (guidance, expertise and resources). Commitments to gender and inclusion are broadly integrated in programme strategies and efforts are made at the programme level to ensure that people with a disability or health condition, or other vulnerability factor that may place |

them at risk of exclusion, are included. SOS CVI is committed to localisation, demonstrated in its support to MAs (based on assessment and targeted capacity support) and its prioritisation of engaging with local authorities and structures (governmental and community) within its programming.

4.3 Performance against each CHS Commitment

Commitment	Strong points and areas for improvement	Feedback from communities	Average score*
Commitment 1: Humanitarian assistance is appropriate and relevant	Overall, the audit found that the emergency programming of SOS CVI is appropriate and relevant. However, there are areas for improvement, and these are reflected in three observations. No corrective action requests have been raised. There is a solid policy framework in place consisting of an Emergency Policy, Inclusion Policy, and Gender Policy. These are supported by guidance and tools described in the Companion for Child Protection in Humanitarian Action which supports humanitarian teams to put polices and procedures into practice, providing an integrated approach to managing humanitarian programming with a focus on child protection. The practices of SOS CVI are found to be largely compliant with the CHS. There was evidence that initial and ongoing analysis of the context is conducted; impartial assessment of needs, risks and vulnerabilities inform programme design; and programmes are adapted based on changing needs. However, SOS CVI does not generally capture (or utilise) information on community capacities which also reflects a lack of guidance on this aspect, and programme adaptation is not always timely.	Communities confirm that they were engaged in assessments of their needs and priorities and provided some examples of how their ideas were being taken on board by SOS CVI.	2.5
Commitment 2: Humanitarian response is effective and timely	Overall, the audit found that SOS CVI is providing humanitarian assistance that is timely and effective and is in line with organisational capacities particularly in relation to group activities for children; support for preserving family unity, and mental health and psychosocial support (MHPSS). Available guidance sets out a clear sequence of steps to support monitoring activities and to guide programme review and adaptation based on the results of monitoring. The audit identified a number of areas of weakness particularly in relation to effective systems to ensure systematic monitoring of the activities, outputs and outcomes of humanitarian programmes, for which a corrective action request has been raised. Several observations were recorded including in relation to assessment and monitoring of risk to safety for programme participants and limited procedures for emergency preparedness. Further, while programmes were generally considered timely, the lack of an explicit, federation-wide mandate for humanitarian	Communities indicate that they feel safe to access activities and services and praised SOS CVI for the timeliness of its response, indicating that they believed they received the right kind of assistance, in accordance with their needs and at the right time.	2.4

	response risks delays to timely decision making for humanitarian response.		
Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects	The audit found gaps in policy and practice of SOS CVI in relation to: ensuring humanitarian actions avoid negative effects; and building local resilience. Three corrective action requests have been raised and three observations are noted in the report. The auditors acknowledge that SOS CVI has a number of relatively new initiatives underway which may address some of the weaknesses raised in the near future. SOS CVI supports its commitment to building local capacity through engagement with local structures and initiatives across the sampled programmes. While child safeguarding is a clear focus at every level, the recognition that adults may also face vulnerability is not explicitly reflected in safeguarding policies/processes. Further, a clear policy across the federation to safeguard personal information of programme participants is not yet in place. SOS CVI processes to identify and act on potential or actual unintended negative consequences of its programming are not sufficiently robust to ensure these are identified and acted upon in a timely and systematic manner. Systematic support for building community resilience is not yet embedded in humanitarian programming, including in areas prone to recurrent disasters.	Communities are positive about how SOS CVI had built their capacity and confidence and how this support had, in turn, helped to strengthen their community. The organisation's approach to early recovery was valued by community members. Communities did not identify any negative consequences as a result of SOS CVI programming.	1.8
Commitment 4: Humanitarian response is based on communication, participation and feedback	While SOS CVI endeavours to engage communities in its programming, its policies do not clearly define what information SOS CVI shares, with whom and how, including what information is shared with communities, and a corrective action is recorded. This policy weakness is reflected in gaps in practice on ensuring that information is provided to communities, including children and young people, about its principles, Code of Conduct (CoC) and expected behaviours of staff. Furthermore, a lack of policy and guidance means that SOS CVI does not ensure that inclusive mechanisms are systematically in place to enable communities, particularly children and young people, to provide feedback on their level of satisfaction with the quality and effectiveness of the assistance received. While SOS CVI provides tools to facilitate the participation and engagement of communities and people affected by crisis at different stages of a programme, the organisation does not yet ensure the effective participation and engagement of children and young people in its humanitarian programmes. SOS CVI's website and other public communications, indicate that the organisation's	Varied responses from communities indicate that the provision of information is inconsistent across locations. Many were not aware of SOS CVI's CoC and expected behaviours of staff. Nonetheless, communities say they are broadly satisfied with how SOS communicates with them, indicating that meetings and forums were generally open and accessible to different community members and that information provided was useful and relevant.	2.1

		external communications are accurate, ethical and respectful.		
Commitment 5: Complaints are welcomed and addressed	SOS CVI's misconduct regulations affirm the organisation's ongoing efforts to refine and strengthen its commitment to ensuring that complaints are taken seriously and are acted upon in accordance with defined policies and processes. The regulations bring together a number of existing policy and policy support documents that address processes for handling individual categories of complaints related to child safeguarding, sexual misconduct, and fraud and corruption. Complaints that are outside of the remit of SOS CVI are referred to the relevant authority or organisation through working relationships established in national, local or inter-agency coordination mechanisms. Notwithstanding the commitment to welcome and address complaints, some humanitarian programmes have not fully established complaint handling processes in line with defined policies and processes. In line with the findings in C4, communities are not fully aware of SOS CVI's CoC and PSEAH commitments and of what behaviours they can expect from staff. In addition, SOS CVI had not consulted communities and people affected by crisis, including children and young people, on the design, implementation and monitoring of complaints-handling processes (corrective actions are recorded). The SOS CVI website has a page dedicated to feedback and complaints, two separate channels (buttons) are provided for potential complainants to follow depending on whether they are a child or an adult. The channel is available in multiple languages. Staff expressed some concern that available capacity to effectively manage all child and adult safeguarding complaints/reports, in a timely, fair and appropriate manner are not fully adequate.	Communities are generally aware of SOS CVI's complaint handling channels and express confidence to use them if required and of receiving a response from SOS CVI. Some communities had received online orientation about complaint channels and how to access them in relevant languages.	1.9
Commitment 6: Humanitarian response is coordinated and complementary	SOS CVI has the policy and processes in place to ensure that its humanitarian work is coordinated and complementary. The organisation's commitment is supported by solid and consistent practice. SOS CVI routinely works with, and shares information with, different civil society and government stakeholders and participates in coordination forums. Although SOS CVI works with stakeholders at a range of levels, there is a gap in the system to formally identify stakeholders and document their interests at programme level. This was reflected in an observation.	Communities confirm that they had not observed any duplication of services provided by SOS CVI with other organisations. They gave examples of how SOS CVI had worked with organisations to promote greater coverage of support and services.	2.8
Commitment 7: Humanitarian actors continuously	Overall, the audit found that SOS CVI lacks a clear evaluation or learning policy framework that sets out the specific requirements to ensure the organisation systematically learns from experiences and improves practices in	Communities do not report that SOS CVI shares learning with them.	1.7

	humanitarian programming. While SOS CVI has mechanisms in place that can facilitate learning and knowledge management, these are not optimally managed, resourced and known to make knowledge and learning widely accessible to all humanitarian programme staff. SOS CVI has guidance and tools for documenting lessons learned and follow up actions, however, this practice is not consistently in place. Opportunities to implement change, learn and innovate are constrained due to the limited effectiveness of feedback and complaint mechanisms in some programmes. Corrective actions are recorded.		
learn and improve			
Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably	Generally, SOS CVI has policies and processes in place which support staff to perform their jobs effectively. However, there are areas for improvement relating to this commitment and this is reflected in five observations raised in the audit. SOS CVI has policies and processes that help ensure that performance management processes are in place and that staff receive regular feedback to help them understand and achieve the requirements of their roles. Job descriptions are in place and up to date at all levels of the organisation. SOS CVI has systems in place to support the recruitment of skilled and qualified staff. The lack of gaps in staffing indicates the effectiveness of recruitment processes. Interviews with staff reveal strong alignment with the values of the SOS CVI and understanding of agreed objectives and expectations. SOS CVI can do more to: strengthen the perception of fairness in relation to how staff are treated; support more staff development; protect the mental health and emotional well-being of staff; ensure that all staff receive training in the CoC.	Communities are very positive about the work and behaviour of SOS CVI staff. They felt they possessed the competencies required and showed a respectful and caring attitude.	2.6
Commitment 9: Resources are managed and used responsibly for their intended purpose	The audit found that SOS CVI has a broadly solid policy framework in place to promote the responsible use of financial and other resources. This was especially evident in its internal and external audit processes. The capacity of the organisation to detect and deal with fraud and corruption is reflected in a growing organisational culture of transparency. Gaps were identified in the policy and understanding of how SOS CVI ensures that donations are in line with its ethics and do not compromise its independence. The other area of weakness (resulting in a corrective action request) relates to the lack of processes to ensure environmental responsibility and environmental impacts are considered.	Communities feel that SOS CVI uses funds wisely. However, they felt that greater transparency about budgets would be appreciated.	2.2

*_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 1 on the indicators of a Commitment 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._
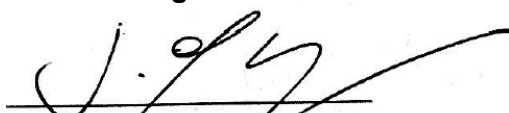
5. Summary of non-conformities

Corrective Action Request (CAR)*	Type	Resolution due date
2023-2.5: SOS CVI does not have effective systems in place to ensure systematic monitoring of the activities, outputs and outcomes of humanitarian programmes to enable timely adaptation and to respond to poor performance.	Minor	2026/04/11
2023-3.2: SOS CVI does not use the results of any existing community hazard and risk assessments and preparedness plans to guide activities in its humanitarian projects.	Minor	2026/04/11
2023-3.6: SOS CVI does not have adequate systems and processes in place to identify and act on actual or potential negative effects in a timely and systematic manner.	Minor	2026/04/11
2023-3.8: SOS CVI does not have a policy or procedure in place across the federation that ensures that SOS CV entities will safeguard personal information of humanitarian programming participants.	Minor	2026/04/11
2023-4.1: SOS CVI does not systematically provide information to communities, including children and young people, about its principles, Code of Conduct and expected behaviours of staff.	Minor	2026/04/11
2023-4.4: SOS CVI does not ensure that inclusive mechanisms are systematically in place to enable communities, particularly children and young people, to provide feedback on their level of satisfaction with the quality and effectiveness of the assistance received.	Minor	2026/04/11
2023-5.1: SOS CVI does not consult with communities and people affected by crisis, including children and young people, on the design, implementation and monitoring of complaints-handling processes.	Minor	2026/04/11
2023-5.6: Communities and people affected by crisis, including children and young people, are not fully aware of SOS CVI's CoC and PSEAH commitments and of what behaviours they can expect from staff.	Minor	2026/04/11
2023-7.3: SOS CVI does not have effective systems or procedures in place to share learning internally and with communities and people affected by crisis.	Minor	2026/04/11
2023-7.4: SOS CVI does not have clear evaluation or learning policies in place that set out requirements to ensure the organisation systematically learns from experiences and improves practices in humanitarian programming.	Minor	2026/04/11
2023-9.4: When using local and natural resources, SOS CVI does not consider their impact on the environment	Minor	2026/04/11
2023-9.6: SOS CVI does not have policies in place that ensure resources are used in an environmentally responsible way.	Minor	2026/04/11
Total Number of CARs	12 Minor	

* _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. Recommendation for next audit

Sampling	As per normal HQAI sampling rates
Any other specificities to be considered in the next audit	It is recommended at the next audit that the sample of country programme sites includes a programme that is being implemented, at least in part, through a partner organisation outside of the federation, and that interviews are conducted with a partner organisation, either remotely or onsite. Ensure that the views and perspectives of children and young people who are engaged with humanitarian programmes are used in evidence to inform audit findings.

7. Lead auditor recommendation

In our opinion, SOS CVI conforms with the requirements of the Core Humanitarian Standard on Quality and Accountability.

We recommend certification.

Name and signature of lead auditor: *Joanne O'Flannagan*	**Date and place:** 11th April 2023 Belfast, Northern Ireland

8. HQAI decision

HQAI decision:	☒ Certification preconditioned to the provision of a management response ☐ Certification preconditioned to the closure of Major CAR
Management response expected by: 2023/06/23	
Name and signature of HQAI Deputy Executive Director: **Désirée WALTER**	**Date and place:** Geneva, 24 May 2023
Final decision on certification:	☒ Issued ☐ Refused
Start date of the certification cycle: 2023/06/28 Next audit before 2024/06/28	
Name and signature of HQAI Executive Director: **Désirée WALTER**	**Date and place:** Geneva, 28 June 2023

9. 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 I accept the findings of the audit	 ☑ Yes ☐ No ☑ Yes ☐ No
Name and signature of the organisation's representative: Angela Maria Rosales Chief Programme Officer	**Date and place:** 15.06.2023 Vienna, AT

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.	**Score 0:** indicates a weakness that is so significant that the organisation is unable to meet the commitment. This leads to: • **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.	**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: • **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.	**Score 2:** indicates an issue that deserves attention but does not currently compromise the conformity with the requirement. This leads to: • **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.	**Score 3:** indicates full conformity with the requirement. This leads to: • **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.	**Score 4:** indicates an exemplary performance in the application of the requirement.

* Scoring Scale from the CHSA Verification Scheme 2020