

SOS Børnebyerne (SOS CV DK)

Initial Audit – Summary Report - 2025/06/27

1. General information

1.1 Organisation

Type	Mandates	Verified
<input checked="" type="checkbox"/> International <input type="checkbox"/> National <input type="checkbox"/> Membership/Network <input type="checkbox"/> Direct Assistance <input checked="" type="checkbox"/> Federated <input checked="" type="checkbox"/> With partners	<input checked="" type="checkbox"/> Humanitarian <input checked="" type="checkbox"/> Development <input checked="" type="checkbox"/> Advocacy	<input checked="" type="checkbox"/> Humanitarian <input checked="" type="checkbox"/> Development <input type="checkbox"/> Advocacy
Legal registration	Registration No (CVR): 25825012	
Head Office location	Copenhagen, Denmark	
Total number of organisation staff	77	

1.2 Audit team

Lead auditor	Joanne O'Flannagan
Second auditor	N/A
Third auditor	-
Observer	-
Expert	-
Witness / other participants	-

1.3 Scope of the audit

CHS:2014 Verification Scheme	Certification
Audit Cycle	First cycle
Type of audit	Initial Audit (IA)
Scope of audit	The audit covers the portfolio of Institutional Partnership Development (IPD) and Humanitarian Appeal (HA) projects funded, in full or in part, by SOS Børnebyerne, and overseen by its Head Office in Copenhagen or, in the case to HAs, by SOS CVI and its Regional Offices (IOR and RIO) and which are implemented by SOS CV Member Associations (MAs).
Focus of the audit	This audit focused on the IPD projects of SOS CV DK as the humanitarian projects are covered under the SOS CVI audit (IA, 2023).

1.4 Sampling*

Sampling unit	Project
Total number of Project sites included in the sampling	8
Total number of sites for onsite visit	1 ('remote' onsite)
Total number of sites for remote assessment	1 (multi-country project, 2 sites sampled)
Sampling Unit Selection	
Random Sampling — onsite/remote	Purposive Sampling — onsite/remote
Leave No Youth Behind Project – onsite (remote)	Novo Nordisk Project - remote

Any other sampling considerations:

The sampling covers both IPD (Nexus and development) projects and humanitarian projects but does not cover the full portfolio of SOS CV DK's development projects (referred to as 'standard projects'). A total of 8 projects were included in the sample - of these, 5 are Institutional Partnership Development (IPD) projects and the remaining 3 are Humanitarian Appeal (HA) projects.

The main geographical focus of the IPD portfolio is Somaliland (3 projects), with projects also implemented in Ethiopia, Kenya and Rwanda. The HA projects, funded by SOS CV DK and overseen by SOS CVI, are covered by the SOS CVI audit (Initial Audit, 2023). Therefore, these projects were not selected as part of the sampling process and the audit focused on SOS CV DK's IPD projects. This was done with a view to generating audit findings of most relevance to SOS CV DK and to limit duplication of the SOS CVI audit process.

In order to achieve further efficiencies, the Lead Auditor decided to conduct a fully remote assessment of the sampled projects; this is justified on the basis that the Lead Auditor also conducted the Initial Audit of SOS CVI (2023) as well as the Initial Audit of SOS CV NL (2023) which included sampled projects implemented by SOS CV Member Associations (MAs) in Somaliland and Ethiopia; these are the same partners implementing the sampled SOS CV DK projects. The sampled projects include a large, Danida-funded regional programme in Somaliland, Ethiopia and Kenya while the other is funded by an international foundation (Novo Nordisk) and implemented exclusively in Somaliland. The remote assessment included evidence from interviews with SOS CVI regional staff in the East and Southern Africa (ESAF) Regional Office and with SOS CV Somaliland and Ethiopia staff, as well as a number of consultations with communities in Somaliland and review of relevant document evidence.

Sampling risks identified:

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

**It is important to note that the audit findings are based on a sample of an organisation's activities, programmes, and documentation, as well as direct observation. Findings are analysed to determine an organisation's systematic approach and application of all aspects of the CHS across different contexts and ways of working.*

2. Activities undertaken by the audit team

2.1 Opening Meeting

Date	2025/03/11	Number of participants	20
Location	Copenhagen	Any substantive issues arising	None

2.2 Locations Assessed

Locations	Dates	Onsite or remote
Copenhagen, Denmark – Head Office	11-13 March; 4, 29-30 April; 5, 20 May 2025	Onsite and remote
Somaliland – Project location	23-24, 27, 29 March 2025	Remote
Ethiopia – Project location	25, 28 April 2025	Remote

2.3 Interviews

Level / Position of interviewees	Number of interviewees		Onsite or remote
	Female	Male	
Head Office			
Management	7	7	Onsite/remote
Staff	6	2	Onsite/remote
Board	1		Remote
Project Sites			Remote
Regional Office	6	12	Remote
Partner staff			Remote
Total number of interviewees	20	21	41

2.4 Consultations with communities

Type of group and location	Number of interviewees		Onsite or remote
	Female	Male	
LNyB – Carer Givers – Hargeisa, Somaliland	5		
LNyB – Youth Advisory Group – Hargeisa, Somaliland	1	3	
LNyB – Care Givers – Hargeisa, Somaliland	5		
LNyB – Youth Peace and Environmental Ambassadors – Hargeisa, Somaliland	3	2	
LNyB – Youth Participants for Skills Development – Hargeisa, Somaliland	3	2	

Total number of participants	17	7	24
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2.5 Closing Meeting

Date	2025/05/06	Number of participants	7
Location	Remote	Any substantive issues arising	None

3. Background information on the organisation

3.1 General information

Established in Denmark in 1964, SOS Children's Villages Denmark (SOS CV DK) is a member association (MA) of the global federation SOS Children's Villages International, founded in 1949 in Austria. SOS CV DK does not implement programmes directly but rather focuses its efforts in Denmark towards raising funds for its partners overseas and raising awareness about child and youth rights through advocacy, research and financial support to projects supporting vulnerable children and youth.

SOS CV DK works through its SOS CV partners, who are Member Associations of the SOS CV Federation in the countries where they work. Most, though not all, members are legally independent national NGOs and are rooted in their local communities, with strong local networks. SOS Children's Villages is active in more than 130 countries and territories worldwide.

SOS CV DK strives to create positive change and tangible solutions for children and young people living in particularly challenging circumstances. The organisation supports humanitarian and developmental assistance programmes for families facing difficulties and supports children and young people without parental care or at risk of losing it.

At the current time, SOS CV DK focuses its ongoing support to nine SOS CV MAs, so-called 'focus countries': Africa (Ethiopia, Kenya, Rwanda, Somalia, Somaliland and Tanzania), Asia (Cambodia and Laos) and Ukraine. SOS CV DK may also provide financial support to Humanitarian Appeals launched by the federation's General Secretariat and overseen by its Humanitarian Action Team in other countries.

Under its current Strategy (2025-30), SOS CV DK identifies thirteen areas of priority including:

- Stronger collaborations with local partners - striving for more equitable partnerships
- Effective help for more people - expanding reach and making the greatest possible impact in the most efficient way.
- Economic growth - driving sustained financial growth, achieving strong fundraising results across all donor segments.
- The right help for those who need it most: Improved quality - enhancing the quality of work, grounded in the best possible knowledge base.
- Ready when disaster strikes: Both short and long term - in close collaboration with local partners, implementing interventions that provide both emergency aid as well as long-term interventions that strengthen local communities and individual families on the path towards a sustainable future.
- The climate agenda in our work – a central focus on the climate perspective and efforts to support children and families in regions particularly hard-hit by the consequences of climate change

According to 2024 Annual Report, total revenue was DKK 307.4 million, of which just over 50% came from regular sponsors and donors with a further 8.2% in revenue from direct and indirect donations. Income from Institutional donors (Danida) constitutes 3.8% with a further 3.8% from private companies. In 2024, 74% of income was directed towards supporting programming.

SOS DK is registered as a foundation under the Civil Affairs Agency (Civilstyrelsen) and follows the rules and regulations for non-profit foundations as set out in Danish law.

The organisation has its Head Office in Copenhagen and all staff are based there.

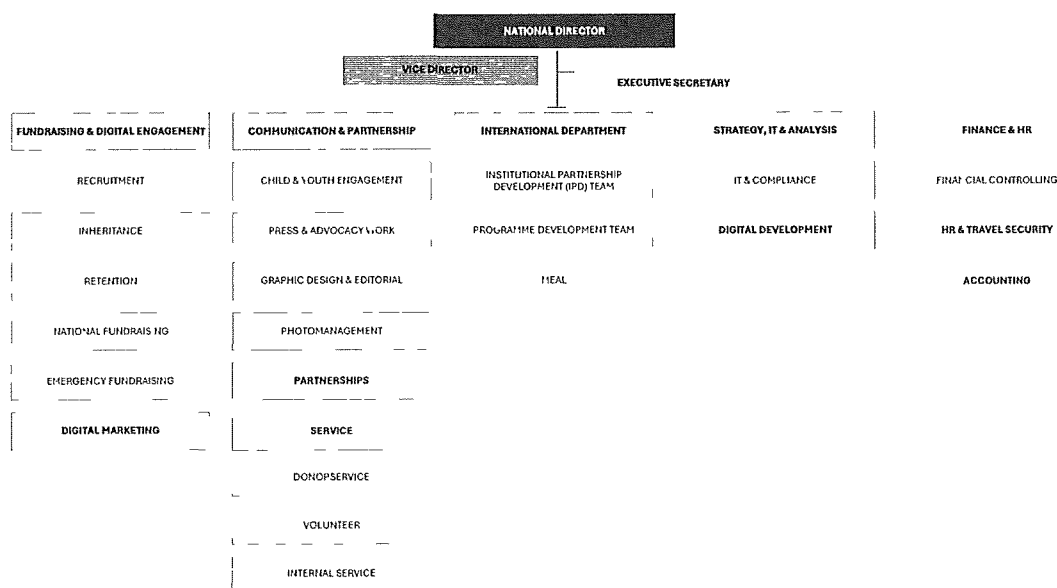
3.2 Governance and management structure

At a Danish level, the highest authority in SOS CV DK is the Board of Directors. The board currently comprises seven ordinary members and two members chosen from volunteers in Denmark (elected every two years). Ordinary board members are elected every four years and the Chair and Vice-Chair are (re)elected every second year. The Board is responsible for appointing the National Director (ND) who acts as general manager and is responsible for day to day operational management. The ND reports to the Chair. An annual schedule establishes the agenda for board meetings, four times per year; extraordinary meetings are scheduled according to need, such as for review and approval of the recent Strategy 2025-30.

The Senior Management Team (SMT) comprises the ND and Directors of: Finance and HR (who also acts as the Deputy Director); Fundraising; Communication and Partnership; International (programmes); and Strategy and Digital. The SMT meets fortnightly and maintains a focus on strategic oversight and decision making. The SMT is attended by the Executive Secretary who provides administrative support to both the Board and SMT. An Extended Management Team includes departmental Team Leaders.

Quarterly meetings are held for all staff subsequent to each Board meeting to share important updates and decisions, in line with the organisation's commitment to openness and transparency. A weekly newsletter is also shared with all staff to keep them up to date on current issues, events and plans. At a federation level, the ND maintains ongoing engagement with the General Secretariat and various working groups and twice a year attends in-person meetings with counter-parts from other Promoting and Supporting Associations (PSAs); these are member associations that raise funds for international programmes by supporting National Associations (NAs) that implement programming. All are considered Member Associations (MAs).

SOS CV DK's organogram is shown below:



3.3 Work with partner organisations

SOS CV DK primarily works through partnerships with National Associations (NAs), which are national NGOs rooted in their local contexts. The organisation plays an advisory role, providing technical support, facilitating programme development and monitoring, and ensuring compliance with donor requirements. In its Strategy 2025–30, SOS CV DK commits to strengthening collaboration with its partners, promoting more equitable partnerships and supporting localisation by encouraging decision-making closer to the communities served.

Due diligence is carried out before engaging with new partners and includes compliance with donor requirements and federation standards. This process is repeated when triggered by specific changes or risks and is centrally recorded. SOS CV DK maintains a partner tracker and engages in regular communication and monitoring, including visits and capacity-building activities.

SOS CV DK supports its partners in building networks with a range of civil society, academic, and institutional stakeholders. Performance and risk are monitored through regular reporting and dialogue. When performance issues arise, a range of responses is available, including technical support and adjustments to funding. Capacity development is supported through shared work planning, training and knowledge exchange.

4. Overall performance of the organisation

4.1 Internal quality assurance and risk management mechanisms

SOS CV DK operates within the regulatory and procedural framework of the SOS Children's Villages International (CVI) federation, drawing on a set of mandatory policies and standards, including the International Treasury Policy, Accounting Standards, Anti-Corruption Policy, Procurement Guidelines and Good Management and Accountability Quality Standards. At the national level, SOS CV DK complements these with additional internal procedures, including finance management guidelines, budgeting protocols and risk management processes.

Budget planning is conducted annually with Board approval, including financial forecasts aligned with the strategic plan. Financial oversight is maintained through quarterly monitoring by management and the Board. Expenditure monitoring includes ongoing engagement between Financial Controllers and implementing partners to track and monitor spending and analyse and account for variances.

Internal audits are conducted at the federation level by the CVI Internal Audit Unit, using a risk-based audit schedule. SOS CV DK accesses these reports for the MAs it funds. External audits are conducted annually, with reports shared publicly and reviewed by the Board. SOS CV DK does not have its own internal audit function and relies on federation systems for audit and investigation of suspected fraud or misconduct.

Policies are in place to govern the ethical and legal acceptance of funds. These include donor screening tools, due diligence guidelines and restrictions aligned with child protection principles. The organisation has a whistleblowing mechanism at a Danish level and managed by a third party and staff are oriented on anti-fraud, safeguarding and reporting obligations. The mechanism includes provisions for data protection, non-retaliation and confidentiality.

Risk management at SOS CV DK focuses primarily on child and youth safeguarding risks. A broader organisational risk framework is not currently in place, and risk oversight is not a standing agenda item at Board level. Environmental commitments are outlined in an Environment Strategy and action plans, though mechanisms for tracking implementation are limited.

Monitoring and evaluation frameworks are structured using results-based management tools, with defined outputs and outcomes. Project managers, both at DK and partner level, conduct routine monitoring, including field visits, stakeholder consultations, and quarterly review meetings. Learning and impact are further supported by digital tools such as Peopleway.

SOS CV DK adheres to the complaint handling and misconduct investigation procedures set at the federation level, which are governed by the Misconduct Investigation Regulations. These regulations apply to any breach of the federation's Code of Conduct or other relevant safeguarding and financial protection policies. The regulations define investigation procedures and outline core principles such as duty of care, impartiality, survivor-centeredness, due process, and confidentiality.

4.2 Level of application of the CHS

The scope of this audit includes SOS CV DK's assurance of the CHS in its IPD and humanitarian projects. Since the overarching responsibility for SOS CV DK's current portfolio of humanitarian projects rests with SOS CVI, this audit, from a risk perspective, focused on SOS CV DK's IPD projects. SOS CVI's humanitarian portfolio has been certified by HQAI. The auditor has considered the results of the SOS CVI Initial Audit (2023) as evidence for the current audit, which provided the auditor confidence that the projects overseen by SOS CVI have no major non-conformities.

SOS CV Denmark (SOS CV DK) is committed to the Core Humanitarian Standard (CHS) and to strengthening accountability across its programmes and partnerships. The organisation has embedded accountability principles in its strategy and operations and demonstrates broad alignment with key CHS commitments in practice. However, while the commitment is clear, systems and organisational guidance are not yet fully developed to support systematic application of CHS requirements across all contexts and projects.

Key strengths identified include the relevance and appropriateness of SOS CV DK's programming. The organisation's use of Results-based Management tools (RBM), Gender and Diversity Inclusion (GDI) assessments and stakeholder engagement enables contextually appropriate responses, with commitment to impartiality and inclusion. Programming reflects attention to local capacities, resilience and sustainability, with a strategic emphasis on localisation, youth leadership and support to community structures.

SOS CV DK's programming is generally timely and effective, supported by effective planning, monitoring and technical standards. Stakeholder coordination is well established, and there is a culture of learning and reflection at both organisational and partner levels. Staff are well supported, and there is evidence of a positive organisational culture built on openness, transparency, well-being and learning.

However, several areas for improvement and risks are also noted. While communities feel included and consulted, systematic information-sharing - especially around staff conduct and safeguarding (Protection from Sexual Harassment, Exploitation, Abuse PSHEA) - is lacking. Feedback and complaint mechanisms exist but are not consistently adapted to community preferences, nor are they routinely monitored to ensure access across different groups. In particular, community awareness of PSHEA commitments and expected staff behaviour is uneven.

The organisation relies on federation-wide systems overseen by SOS CVI teams at International (IO) and Regional Office (IOR) levels for serious safeguarding and misconduct complaints. SOS CV DK currently lacks mechanisms to verify the adequacy and fairness of complaint management at the partner level.

Gender and diversity considerations are present in assessments but not consistently mainstreamed across project design and monitoring. The inclusion of persons with disabilities varies and is not systematically addressed. Feedback mechanisms do not always capture the perspectives of diverse groups, limiting the ability to ensure equitable engagement and participation.

Learning and adaptation are evident but not consistently documented or used to inform future programming. Performance management systems for staff, while present, are not always systematically applied or monitored and job descriptions are sometimes outdated. Environmental sustainability is under-addressed, with no mechanisms in place to track environmental impact or assess achievement against strategic objectives in this area.

Overall, SOS CV DK demonstrates a strong commitment to the CHS and accountability to affected populations, underpinned by strategic intent and staff engagement.

This audit:

- Opens 9 Minor CARs
- Notes 18 observations

4.3 Organisational performance against each CHS Commitment

Strong points and areas for improvement	Average score*
Commitment 1: Humanitarian assistance is appropriate and relevant	2.7
<p>SOS CV DK's assistance is appropriate and relevant to context and needs, with a solid foundation in policies and tools such as the RBM toolkit and GDI assessments. Staff conduct context and stakeholder analyses and project design reflects an understanding of the needs and vulnerabilities of different groups. The organisation's approach reflects a commitment to impartiality and inclusion. While adaptive management is evident in practice, documentation of adaptation varies. Consideration of disability is reflected in assessments, though not consistently integrated across all project designs.</p>	
<p>Feedback from communities: Communities consider that projects are broadly inclusive of all members of the community and understand that SOS CV DK provides targeted support to those with the highest levels of need and who are more vulnerable.</p>	
Commitment 2: Humanitarian response is effective and timely	2.7
<p>SOS CV DK delivers timely and effective humanitarian responses, supported by effective planning and monitoring systems aligned with RBM and safeguarding standards. Projects are designed with attention to safety and contextual risks, and staff are actively engaged in monitoring and adaptation. Technical standards are referenced and applied across programming. Referral mechanisms are well established, particularly for child protection and mental health. While timely action is generally observed, decision-making processes are not formalised. Accountability standards are generally evident in practice, however, the specific requirements of the CHS are not always reflected in organisational policies and procedures.</p>	
<p>Feedback from communities: Communities feel they can safely access projects without fear of harm.</p>	
Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects	2.4
<p>SOS CV DK programming reflects a strong commitment to localisation and resilience, with evidence of capacity building, youth leadership, and collaboration with local authorities and structures. Projects consider exit and sustainability strategies, and support early recovery and economic participation. While staff demonstrate awareness of safeguarding, risk mitigation and Do No Harm, systematic assessment and monitoring of unintended negative effects are not consistently embedded across all areas. Community-level disaster preparedness is not routinely integrated into programme design. Data protection policies and guidance are well established, but assurance mechanisms for partner-level systems to ensure safeguarding of personal data of project participants are not applied.</p>	
<p>Feedback from communities: Communities consider that participation in SOS CV DK projects has increased their skills and confidence and given them the resources to better cope with their circumstances.</p>	
Commitment 4: Humanitarian response is based on communication, participation and feedback	2
<p>SOS CV DK demonstrates commitment to participation, inclusion and respectful communication, supported by guidance on ethical communications and safeguarding. Communities report positive experiences with verbal information-sharing and engagement. However, key gaps exist in systematic and accessible information-sharing, particularly regarding staff conduct and safeguarding/PSHEA commitments. Feedback mechanisms are not assured</p>	

across all projects and there is limited evidence that the gender, age and diversity of those giving feedback is captured.

Communication materials (e.g. visual aids, written formats) are limited, potentially reducing accessibility for different groups. While representation is generally balanced by gender, inclusion of persons with disabilities is inconsistent and not always effectively addressed across projects. Policies promote open communication, but expectations for partner information-sharing and community feedback are not clearly articulated or consistently monitored.

Feedback from communities:

Communities feel confident to participate in projects and provide feedback.

Communities believe they are listened to and that SOS CV DK's partners are generally responsive to their feedback.

Commitment 5: Complaints are welcomed and addressed

2

SOS CV DK, and the federation as a whole, demonstrate a strong commitment to safeguarding and managing serious complaints, with appropriate policies, a range of reporting channels and a culture that encourages raising concerns. Communities indicate that they trust staff and report they are aware of complaint reporting mechanisms, though not always of the scope of these. However, there is no systematic consultation with communities on complaint processes, and community awareness of expected staff behaviour and PSHEA commitments is inconsistent. Furthermore, SOS CV DK does not monitor community-level awareness of expected staff behaviour. Referral pathways are established for complaints that are out of scope. Capacity constraints at the federation level create a risk that such complaints may not always be managed in a timely, fair and appropriate manner.

Feedback from communities:

Communities are generally aware of mechanisms to raise complaints.

Communities express confidence to use complaint mechanisms if required and consider that staff are open to listening to and responding to these.

Communities are not fully aware of commitments in relation to PSHEA

Commitment 6: Humanitarian response is coordinated and complementary

3

SOS CV DK demonstrates a strong commitment to coordination and collaboration across its projects. Organisational strategies and tools support effective stakeholder engagement, alignment with local and national actors and knowledge sharing with partners. Sampled projects indicate consistent evidence of collaboration with authorities and other stakeholders and participation in relevant coordination forums. Partnership agreements are clear, respectful and anchored in shared values, with mechanisms for mutual accountability and reflection. The organisation's approach is informed by strategies promoting localisation and equitable partnerships, contributing to coherent and complementary programming across contexts.

Feedback from communities:

Communities confirm good levels of coordination and engagement with government authorities and other civil society structures.

Commitment 7: Humanitarian actors continuously learn and improve

2.3

SOS CV DK demonstrates a strong organisational commitment to learning, reflection and improvement across its programming. There is consistent evidence of internal learning mechanisms, supportive tools and collaborative review processes involving partners and communities. However, learning practices are not always systematically documented or used to inform future programming. While evidence indicates that monitoring and evaluation mechanisms are in place, there is limited evidence that these are systematically leveraged to inform programme adaptation. While learning is often shared internally and with local stakeholders, wider dissemination—particularly to external sector peers—is limited. As a result, there is a risk that valuable insights and innovations are not fully utilised or shared beyond the organisation.

Feedback from communities: Community members place significant value on the learning opportunities provided by SOS CV DK projects.	
Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably	2.7
SOS CV DK demonstrates good conformity on support for staff, with systems in place to support staff performance, well-being and development. Induction processes, performance management and internal communication mechanisms contribute to a positive work environment. Staff policies are generally fair, transparent and aligned with organisational values. However, gaps exist in the consistent delivery and tracking of mandatory training on key policies such as the Code of Conduct and safeguarding/PSHEA for SOS CV DK staff. Observations also point to inconsistent updating of job descriptions and limited oversight of performance management processes. Nonetheless, staff express confidence in leadership and a supportive culture of learning and well-being is evidenced.	
Feedback from communities: Staff are perceived as supportive, open, professional and respectful.	
Commitment 9: Resources are managed and used responsibly for their intended purpose	2.3
SOS CV DK conforms with the requirement and has organisational systems in place to ensure efficient and responsible use of resources. Planning and budgeting processes are systematic and aligned with strategic priorities. Financial governance and reporting systems are in place and effective, with close engagement between SOS CV DK and partner finance teams. Anti-corruption policies are in place and well understood, and audit and compliance mechanisms are implemented through federation structures. However, a minor non-conformity is identified due to the absence of mechanisms to track achievement of environmental strategy objectives and environmental impact assessments. Risk management systems focus on child and youth safeguarding risks only and do not cover broader operational risks.	
Feedback from communities: Communities did not report issues of concern with regard to inefficiency or corruption.	

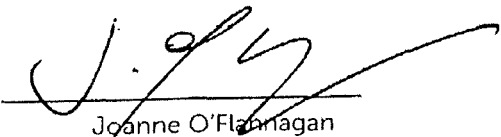
* Note: Average scores are a sum of the scores per commitment divided by the number of indicators in each Commitment, except when one of the indicators of a commitment scores 0 or if several scores of 1 on the indicators of a Commitment lead to the issuance of a major non-conformity/weakness at the level 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	Status	Resolution timeframe
2025-3.2: SOS CV DK does not use the results of any existing community hazard and risk assessments and preparedness plans to guide activities	Minor	New	By 2028 (RA)
2025-3.6: SOS CV DK does not have adequate guidance, systems or processes in place to identify and act on actual or potential negative effects in a timely and systematic manner.	Minor	New	By 2028 (RA)
2025-4.1: SOS CV DK does not ensure that information about its principles, Code of Conduct and expected behaviours of staff is systematically provided to communities.	Minor	New	By 2028 (RA)
2025-4.4: SOS CV DK does not ensure that mechanisms are systematically in place to enable communities to provide feedback on their level of satisfaction with the quality and effectiveness of the assistance received, and that pay attention to the gender, age and diversity of those giving feedback.	Minor	New	By 2028 (RA)

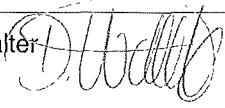
2025-5.1: SOS CV DK does not ensure that ensure that communities and people affected by crisis are consulted on the design, implementation and monitoring of complaints-handling processes.	Minor	New	By 2028 (RA)
2025-5.6: SOS CV DK does not ensure that communities and people affected by crisis are fully aware of the federation's CoC, safeguarding and PSHEA commitments and of what behaviours they can expect from staff.	Minor	New	By 2028 (RA)
2025-8.2: SOS CV DK does not have adequate processes in place to ensure that staff adhere to the policies that are relevant to them and understand the consequences of not adhering to them.	Minor	New	By 2028 (RA)
2025-9.4: SOS CV DK does not systematically consider the impact of its operations and projects on the environment.	Minor	New	By 2028 (RA)
2025-9.6e: SOS CV DK does not have effective policies and processes in place to manage and mitigate risk on an ongoing basis.	Minor	New	By 2028 (RA)
Total Number of open CARs		9	

6. Lead auditor recommendation

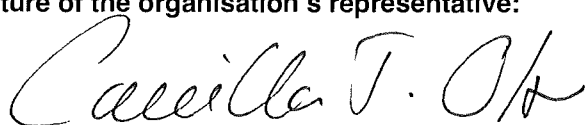
CERTIFICATION In my opinion, SOS CV DK conforms with the requirements of the Core Humanitarian Standard on Quality and Accountability. I recommend certification.	
Name and signature of lead auditor:  Joanne O'Flanagan	Date and place: 28 May 2025 Belfast, Northern Ireland

7. HQAI decision

Final decision on certification:	<input checked="" type="checkbox"/> Issued <input type="checkbox"/> Refused
Start date of the certification cycle: 2025/06/27 Next audit before 2026/06/27	
Name and signature of HQAI Executive Director:	Date and place:

Désirée Walter 	Geneva 27 June 2025
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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: <i>If yes, please give details:</i>	<input type="checkbox"/> Yes <input checked="" 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Name and signature of the organisation's representative: Camilla Torp Olsen 	Date and place: Copenhagen 30 June 2025

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 issued 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