

Fundación Tierra de Paz (TdP)

Maintenance Audit 1– Report - 2026/03/04

1. General information and audit activities

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| Role / name of auditor(s) | Nancy Vallejo – Senior Auditor | |
| Audit cycle | First cycle (CHS:2014) | |
| Opening Meeting | Date / number of participants | Any substantive issues arising |
| | 2026/01/23 Participants: 6 (F) 4 (M) General Director 2 Managers 3 Project professionals 2 Support professionals 2 Technicians | No |
| Closing Meeting | 2026/02/11 | |
| Interviews | Position / level of interviewees | Number |
| | Participants: 3 (F) 3 (M) General Director (Remote) 5 Project professionals (Remote) | 6 |

2. Actions and progress of organisation

2.1 Significant change or improvement since the previous audit

During 2025, Fundación Tierra de Paz (TdP) underwent significant organisational changes, including the departure of key management staff (the Director and the Chief Accountant), which affected its operational performance and delayed progress in fully implementing the Core Humanitarian Standard (CHS). These challenges were compounded by the closure of the BMZ Project in December 2024, leading to a reduction in staff from 58 to 16 people by January 2025.

An interim management director served from July to December 2025. In January 2026, a new management team was put in place and assumed responsibility for the organisation and the CHS process.

The revision of the actions undertaken during the year after the Initial Audit indicates that TdP has made progress addressing several CARs. This includes the development of a Protocol for the recollection and use of disaggregated data covering minimum age, gender and disability. TdP also developed a new section 2.5 on the Transition and Programme Exit Strategy as part of the Programme Management and Monitoring Manual. There is evidence of implementation of the latter in a new project proposal. In addition, a new section (2.3.1) within the same manual states that TdP will integrate a PSEA approach across programmes, which will be further developed. A new Evaluation and Learning Manual has been also developed, along with a new Internal procedure for Staff Recruitment. A dedicated MEAL professional has been hired in February 2026 who is responsible for monitoring compliance with the CHS.

However, most of these tools were approved early December 2025. TdP plans to roll them out and implement them from 2026 onwards.

Other actions to address the CARS are still in the planification phase, e.g.:

- From 2026 onwards, the CHS standard is planned to be formally integrated as a cross-cutting component of the institutional system, aligned with programme management, MEAL, human resources, and accountability processes.
- Monitoring is planned to focus on integrating 1) changes arising from audits and evaluations, and 2) institutional learning into the programme cycle. This would include regular monitoring of project activities and the verification of the application of new protocols and tools by project teams.

Based on evaluation findings, the Foundation plans to define improvement actions with assigned responsibilities and timelines.

The new institutional learning system is aimed at playing a central role in ensuring the sustainability of changes.

However, the review of actions taken to address Minor CARs 5.3 and 9.6 has identified important gaps that justify them to be escalated to major CARs, demonstrating the TdP fails to comply with these requirements. TdP does not have the capacity to review and act upon complaints received in a safe and responsive manner. It also lacks sufficient policies and processes in place to fully prevent and address the misuse of resources.

2.2 Summary on corrective actions

| Corrective Action Requests (CAR) | Type and resolution timeframe | Progress made to address the CAR and in response to the findings of the indicator | Evidence (doc no., KII) |
|---|-------------------------------|--|---------------------------------|
| 2025-1.5: TdP Policies do not require to collect disaggregated data for all the programmes by age, gender and disability. | Minor/ By Renewal Audit 2028 | <p>The Foundation Tierra de Paz (TdP) has made significant progress in addressing this CAR. It has developed the Institutional Protocol for the Collection and Use of Disaggregated Data (PT-RDD-01- Versión 1.0, effective: 01-12-2025), which establishes the guidelines, procedures, and responsibilities for the collection, analysis, and use of disaggregated data in all of the Foundation's programmes and projects.</p> <p>The implementation of the protocol is aimed at improving the relevance of interventions to respond to the specific needs of women, children, older persons, persons with disabilities, and other vulnerable groups.</p> <p>The protocol has been already socialised with all the staff and is already implemented at project level.</p> <p>Mechanisms such as a dashboard and a new numbering system are implemented to avoid double counting.</p> | 119 120 121 122 131 |
| 2025-3.4: TdP does not systematically plan a transition or exit strategy in the early stages of the humanitarian programme. | Minor/ By Renewal Audit 2028 | <p>TdP has made significant progress in addressing CAR 3.4 by updating its Programme Management and Monitoring Manual (ML-GPM-02, effective: 01-12-2025) which now includes a new section 2.5 on Transition and Programme Exit Strategy. This establishes a systematic planning of exit strategies from the initial phases of the programme cycle for all humanitarian and development programmes.</p> <p>The approach is conceived as an ethical, participatory and technical process, which is aimed at ensuring responsible closures, strengthening local capacities,</p> | 22 124 125 |

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| | | <p>promoting sustainability, and ensuring accountability to the communities and actors involved.</p> <p>The strategy includes the definition of post-intervention improvement plans to ensure that lessons learned and results are documented for future interventions.</p> <p>This new approach is starting to be implemented for new project proposals currently under formulation.</p> | |
| 2025-4.1: TdP does not systematically provide information on the duration of the programmes, how it expects its staff to behave, and the organisation's commitments to prevent SEAH. | Minor/ By Renewal Audit 2028 | <p>TdP has made some progress in addressing CAR 4.1. It has developed a new section (2.3.1) within the Programme Management and Monitoring Manual (ML-GPM-02, effective: 01-12-2025), which states that TdP will integrate a PSEA approach across programmes and projects.</p> <p>However, this generic declaration of intention still does not specify with precision what will be communicated, nor the mechanisms (e.g procedure or other tools) to implement it.</p> | 22 |
| 2025-5.2: TdP does not systematically communicate the scope of issues the complaints mechanism can address. | Minor/ By Renewal Audit 2028 | <p>TdP has made little progress in addressing CAR 5.2. TdP seizes the opportunity of interactions with communities to communicate how to access the complaints handling mechanism (CHM) but, at the time of this audit, the lack of resources has hindered significant progress to resolve the CAR. In particular, TdP does not provide evidence that the scope of the issues that the CHM handles is now communicated systematically.</p> | 126 |
| 2025-5.3: TdP does not systematically prioritise the safety of the complainant at all stages. | Escalated to Major/ Within 6 months | <p>TdP has made little progress in addressing CAR 5.3. It has carried out an analysis of the CHM, identifying weak points. It has designed a decision tree to guide the process, which is limited to safeguarding and SEA issues. This decision tree shows the desire to better protect complainants. However this document is still part of a gap analysis and has not been yet transformed into improvement actions.</p> <p>In the review of progress made to address CAR 2025-5.2 and CAR 2025-5.3, this audit found however that, while mechanisms exist to collect complaints (e.g. complaints boxes, web access or email), due to the lack of human resources, TdP does not check if any of these means has been used. TdP cannot therefore follow up and respond to complaints nor prioritise the safety of the complainant.</p> <p>Minor CAR 2025-5.3 is escalated into Major CAR 2026-5.3: TdP does not manage complaints in a timely, fair and appropriate manner that systematically prioritises the safety of the complainant and those affected at all stages.</p> | 127 |
| 2025-7.4: TdP does not have documents that indicate the procedures, methodologies and tools for evaluation and learning. | Minor/ By Renewal Audit 2028 | <p>TdP has made significant progress in addressing CAR 7.4. It developed an "Evaluation and Learning Manual" (ML-EAI-01, effective 01/12/2025). This manual and accompanying tools are planned to be rolled out during 2026.</p> | 119 |
| 2025-8.5: TdP does not have clear | Minor/ By Renewal | <p>TdP has made some progress in addressing CAR 8.5, by reviewing its contracting procedure, both for staff and</p> | 13 |

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| procedures indicating the criteria and requirements for signing a labour contract or a service provider contract with its staff. | Audit 2028 | <p>service providers. This resulted in a “Internal procedure for staff recruitment”, which is part of the Staff Recruitment Manual. This new procedure defines the principles, criteria and responsibilities for both staff recruitment and the provision of services and is in the formalisation stage.</p> <p>However the staff recruitment manual does not refer to the CHS in general, the Code of Conduct or fraud and corruption, safeguarding or SEAH in particular.</p> | |
| 2025-9.6: TdP does not have all the relevant policies and processes in place governing the use and management of resources. | Escalated to Major/ Within 6 months | <p>TdP has made no progress in addressing CAR 9.6. TdP representatives report being in conformity with the Colombian legislation, which does not require specific policies of financial risk management or utilisation of resources for not-for-profit organisations. TdP states also that it is submitted to controls by its donors regarding the use of funds.</p> <p>This audit indicates that TdP has not yet put processes in place to adequately prevent and address misuse of resources and risks relating to this.</p> <p>This situation, combined with Major CAR 5.3 which identifies that TdP does not have the capacity to look at complaints, is evidence of a systematic failure. These findings demonstrate that TdP cannot ensure that resources are managed and used responsibly for their intended purpose.</p> <p>As a result, Minor CAR 2025-9.6 is escalated into Major CAR 2026-9.6: TdP does not have policies and processes in place to prevent and address corruption, fraud, and misuse of resources and to manage the risk of same.</p> | 24 |

3. Summary of non-conformities

| Corrective Action Requests (CAR) | Type | Status | Resolution timeframe |
|--|-------|--------|------------------------|
| 2025-1.5: TdP Policies do not require to collect disaggregated data for all the programmes by age, gender and disability. | Minor | Open | By Renewal Audit 2028. |
| 2025-3.4: TdP does not systematically plan a transition or exit strategy in the early stages of the humanitarian programme. | Minor | Open | By Renewal Audit 2028 |
| 2025-4.1: TdP does not systematically provide information on the duration of the programmes, how it expects its staff to behave, and the organisation's commitments to prevent SEAH. | Minor | Open | By Renewal Audit 2028 |
| 2025-5.2: TdP does not systematically communicate the scope of issues the complaints mechanism can address. | Minor | Open | By Renewal Audit 2028 |
| M2026-5.3: TdP does not manage complaints in a timely, fair and appropriate manner that systematically prioritise the safety of the complainant and those affected at all stages. | Major | New | Within 6 months |
| 2025-7.4: TdP does not have documents that indicate the procedures, methodologies and tools for evaluation and learning. | Minor | Open | By Renewal Audit 2028 |
| 2025-8.5: TdP does not have clear procedures indicating the criteria and requirements for signing a labour contract or a service provider contract with its staff. | Minor | Open | By Renewal Audit 2028 |

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| M2026-9.6: TdP does not have policies and processes in place to prevent and address corruption, fraud, and misuse of resources and to manage the risk of same. | Major | New | Within 6 months |
| Total Number of open CARs | | 8 | |

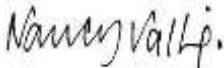
4. Claims Review

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

In my opinion, Fundacion Tierra de Paz has not demonstrated that it is taking necessary steps to address all the CARs identified in the previous audit(s) and demonstrates some major non-conformities in its application of the Core Humanitarian Standard on Quality and Accountability.

I recommend the suspension of certification.


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| Name and signature of lead auditor:  Nancy Vallejo | Date and place: Cully, 2026/02/12 |
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6. HQAI decision

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| <input type="checkbox"/> Certificate maintained | <input type="checkbox"/> Certificate reinstated |
| <input checked="" type="checkbox"/> Certificate suspended | <input type="checkbox"/> Certificate withdrawn |
| Lead auditor review before 2026/09/04 to assess the actions taken to address M2026-9.6 and M2026-5.3. Surveillance audit before 2027/03/04 (pending reinstatement of certificate) | |
| Name and signature of HQAI Executive Director: Désirée Walter  | Date and place: Geneva, 04 March 2026 |

7. Acknowledgement of the report by the organisation

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| 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 checked="" type="checkbox"/> No |

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|--|---|
| <p>Acknowledgement and Acceptance of Findings:</p> <p>I acknowledge and understand the findings of the audit</p> <p>I accept the findings of the audit</p> | <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> |
| <p>Name and signature of the organisation's representative:</p> <p>POI into ADM 138.</p>  <p>José Luis Casas Polania</p> | <p>Date and place:</p> <p>Popayán, abril 16/2026</p> |

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