

Tearfund Netherlands

Initial Audit – Summary Report - 2023/07/07

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 type="checkbox"/> Federated <input 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	NGO	
Head Office location	Utrecht, Netherlands	
Total number of organisation staff	52	

1.2 Audit team

Lead auditor	Jorge Menendez Martinez
Second auditor	Gertrude Dendere-Chibwe
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	All CHS requirements for Tearfund Netherlands (TF NL's) international projects and programmes. TF NL implements all its work through partners, including Tearfund UK, Integral Alliance members, Dutch Relief Alliance members, Christelijk Noodhulpcluster members and local responders. Projects and programmes implemented through these partners are included in the scope of the audit.
Extraordinary or other type of audit	N/A

1.4 Sampling*

Total number of Country Programmes in scope			22
Total number of sites for onsite visit			2
Total number of sites for remote assessment			3
Name of Country programme site	Included in final sample (Y/N)	Rationale for sampling and selection / de-selection decision	onsite or remote

Random sampling			
Madagascar	Yes	Madagascar represents an appropriate example of TF NL's work in the Southern and East Africa cluster implemented through local partners.	Remote
India	No	India was not included because Nepal was a more appropriate example of TF NL's work in the Asia cluster, as Nepal Country Programme has humanitarian and development projects and India only development projects.	
Syria	No	Syria was not included because TF NL works through TF UK; Syria was included in the sample for the TF UK Mid-Term Audit 2022.	
Democratic Republic Congo (DRC)	Yes	DRC represents an appropriate example of TF NL's work in Focus Countries in the East, Central and West Africa cluster through TF UK.	Remote
Ukraine	Yes	Ukraine represents an appropriate example of TF NL's work in emergency response through a member of the Integral Alliance.	Selected for onsite, but done remotely due to security risks
Nepal	Yes	Nepal was included to represent how TF NL works in Focus Countries in Asia Cluster through TF UK.	Onsite
Haiti	Yes	Haiti was included to represent how TF NL works in Focus Countries in the Latin America cluster, through a member of Integral Alliance.	Remote
Purposive sampling			
-	-	-	-
<p>Any other sampling performed for this audit: The sampling covers both focus country and exception country operating models, and of the full range of partnerships of Tearfund NL. The sampling includes three focus countries (Nepal, Democratic Republic Congo, and Haiti), where TF NL is committed to long-term support and two exception countries (Ukraine and Madagascar) experiencing a crisis or disaster.</p> <p>Considering that TK UK leads implementation of the sampled projects in Nepal, and TF UK has been certified by HQAI against the CHS since 2016, and that Tearfund NL has no staff in the country, the auditors sampled Nepal for the onsite visit. With a view to achieving greater efficiency in the audit process, the auditors consider that a 'remote' onsite assessment of the Nepal Country Programme is sufficient. As HQAI applies a risk-based approach to audits, the auditors thus focused on assessing the relationship between TF UK and TF NL in relation to the Nepal Country Programme projects; the auditors conducted online interviews with the TF UK and TF NL teams managing the project in the Netherlands and Nepal as well as reviewing relevant document evidence.</p> <p>The Ukraine Country Programme is implemented by an Integral Alliance member. As the partner is not certified by HQAI against the CHS, at Stage 1, the audit team considered visiting the country programme to look for evidence that TF NL exercises due diligence in planning and implementing their partnership arrangements and programme work conforms with the CHS commitments and requirements. However, at Stage 2, the audit team cancelled the Ukraine programme visit due to the security situation. The audit team conducted community and partners consultations remotely.</p>			
<p>Sampling risks identified: Based on the representative sample achieved for the audit of TF NL's humanitarian and development mandate, the auditors have confidence in the findings and conclusions.</p>			

**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
Utrecht, Netherlands	2022/11/16 –2022/11/17	Onsite
Madagascar	2023/03/01	Remote
Ukraine	2023/03/09 – 2023/03/16	Remote
Nepal	2023/03/20 – 2023/03/23	Remote
Democratic Republic Congo	2023/03/23	Remote
Haiti	2023/03/29	Remote

2.2 Interviews

Level / Position of interviewees	Number of interviewees		onsite or remote
	Female	Male	
Head Office			
Management	4	3	Onsite
Staff	3	3	Onsite
Others (consultant & volunteer)		2	Onsite
Country Programme			
Management			
Staff	1	2	Remote
Partner staff	8	14	Remote
Others		1	Remote
Total number of interviewees	16	25	41

2.3 Consultations with communities

Type of group and location	Number of participants		onsite or remote
	Female	Male	
Group discussion #1 Ukraine – Food and Non-Food Items assistance	5		Remote
Group discussion #2 Ukraine – Food and Non-Food Items assistance		7	Remote
Group discussion #3 Ukraine – Housing repair activities	6		Remote
Group discussion #4 Ukraine – Housing repair activities		7	Remote
Group discussion #5 Ukraine – Housing repair activities	5		Remote
Group discussion #6 Ukraine – Housing repair activities		6	Remote
Total number of participants	16	20	

2.4 Opening meeting

Date	2022/11/16
Location	Utrecht
Number of participants	5
Any substantive issues arising	None

2.5 Closing meeting

Date	2023/04/18
Location	Remote
Number of participants	6
Any substantive issues arising	None

3. Background information on the organisation

3.1 General information

Tearfund Netherlands (TF NL) is a faith-based non-profit organisation engaged in Humanitarian Response, Community Development, and Advocacy and Influencing programmes. It was founded in 1973 and originally called "The Evangelical Alliance Relief Fund". TF NL's vision and mission are to help people rise from poverty and challenge injustice through restoring relationships with God, self, others and the broader creation.

TF NL is a member of the Tearfund Family, which consists of the following member countries: UK, Canada, USA, New Zealand, Australia, France, Belgium, Ireland, and Germany. The Tearfund Family shares common values and practices in the fight against poverty and injustice, such as a shared Christian identity, developing partnerships by working with and through local Christian partners, pursuing excellence, and appreciating the strengths of each partner of the Tearfund Family while considering their collective interest.

TF NL is a member of the Dutch Relief Alliance (DRA), Christelijk Noodhulpcluster, Integral Alliance and The International Partnership on Religion and Sustainable Development.

In December 2022, TF NL was operational in 23 crisis-affected countries with 52 employees.

TF NL strategy is based on four key outcomes:

- Churches mobilised: The church is envisioned, empowered and equipped to play its part in the transformation of communities and changing society.
- Communities transformed: Communities are resilient to shocks and stresses, working for peace and unity, and contributing to better futures for themselves and others.
- Emergency needs met: Immediate needs are met when crises and natural disasters hit, and community structures and mechanisms are affected.
- Society changed: Social, political, economic and environmental systems and policies work for communities, ensuring access to basic needs, equality and sustainable growth.

In 2022, TF NL supported 197,306 people through development projects, provided 412,600 people in emergency situations with humanitarian aid and worked with 1,606 churches worldwide. In the 2021 financial statements, the total income reached €21,5 million, the total expenditure was €21,1 million, and the net result for the year was a surplus of €349 thousand.

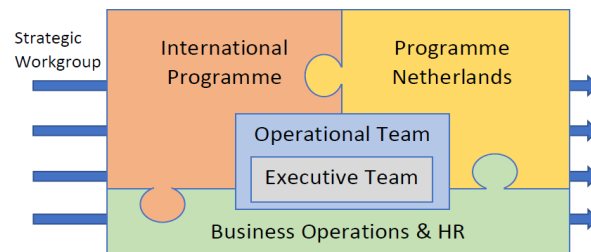
3.2 Governance and management structure

TF NL is a not-for-profit organisation operating under Dutch law. TF NL is registered in the Dutch Chamber of Commerce and has an ANBI (Algemene Nut Beogende Instelling) registration; only organisations that dedicate their efforts almost entirely to public benefit are registered.

TF NL is governed by a Board of Directors, constituted of one CEO, and a Supervisory Board, the highest authority. The CEO and Supervisory Board meet at least six times per

year. TF NL has specific committees within this governance: Audit, Remuneration, and Safeguarding & Wrongdoing. TF NL underwent a restructuring exercise in the second half of 2022, which led to the establishment of three main parts of the organisation (International Programme, Programme Netherlands and Business Operations & HR). Each part of the organisation has permanent teams and roles responsible for primary and supportive processes. In addition to permanent teams and roles, temporary projects are often formed across the organisation to deliver special activities that contribute to the organisation's objectives.

The following organogram represents TF NL's organisational structure:



The responsibilities of each part of the organisation are as follows:

- The three internal governance bodies, the Executive Team (ET), Operational Team (OT) and Strategic Working Group (SWG), assist the CEO and are concerned with:
 - Decisions that impact the whole organisation (ET).
 - Promoting and guarding vision, Christian identity, values and culture, cohesion and communication (OT).
 - Expertise, recommendations, and advice on the strategic priorities (SWG).
- International Programme – meeting emergency and structural needs.
- Programme Netherlands – mobilising churches and Christians for integral mission in the Netherlands, through fundraising, events, communication and advocacy.
- Business Operations & HR – enabling the good functioning of the above two programmes by providing financial administration, digital & IT services, facilities, policy management, quality and risk management systems, and talent management processes.

Management of the International Programme is organised in 5 geographical clusters: Asia; Middle East; Southern and East Africa; East, Central and West Africa; and Latin America & Caribbean. TF NL has divided its work into three country operating models:

- Focus countries. TF NL is committed to long-term support to its eight priority countries to add value to communities and strengthen local partners.
- Catalytic countries. TF NL is focused on creating better enabling conditions for locally-led responses. Tearfund encourages and supports its partners to mobilise their own resources, cooperate with different change agents and become more independent and self-sustainable.
- Exception countries. TF NL is present because of specific needs (crisis or disaster), opportunities and access to funding.

3.3 Key internal quality assurance, internal control and risk

TF NL's Supervision Board meets six times per year with the CEO attending and other executive team members present depending on the agenda items; it supervises the following areas:

- professional and adequate functioning of the organisation;
- realisation of organisational objectives;

management mechanisms

- efficient and effective use of resources;
- efficient, effective and proper way of fundraising;
- diligent care of staff and volunteers.

TF NL's Risk Management Policy describes TF NL's processes and methods to manage its risks. TF NL records the main risks in the Risk Register documents and, in the Annual Plan 2022, indicates the ten most significant risks and measures taken to mitigate them. TF NL assigns accountabilities for risk management using a conceptual 'Three Lines Model'. In this model, roles and responsibilities for risk management and control are arranged into 'three lines':

- 1st line of defence: Operational Staff and Management in each directorate own and manage risks.
- 2nd line of defence: The Risk & Compliance Function builds and implements Tearfund's risk management system.
- 3rd line of defence: Internal Audit provides independent assurance to the Board of Directors and other related governance structures.

TF NL has been certified against ISO 9001-2015 and by The Netherlands Fundraising Regulator (CBF). The CBF is an independent foundation which promotes trustworthy fundraising and expenditure by reviewing fundraising organisations and giving information and advice to government institutions and the public. In addition, TF NL is a holder of the EU Humanitarian Partnership (ECHO quality label).

The Internal Audit team uses the Internal Audit Plan to schedule audits on a 2-year cycle (2021-2023) which ensures all teams and business areas are included at least once in each cycle. The plan has a schedule for auditing the organisation's Governance, Finance, ICT, HR, Design, Monitoring & Evaluation (DME) and Quality processes. The Audit Committee and Board of Directors review internal audit reports.

Tearfund NL's Quality Standards (QS) are eight standards that summarise the relevant external and internal accountability and quality standards, codes, guidelines and principles to which they are committed: Behaviours, Impartiality and Targeting, Accountability, Gender, Empowerment, Resilience, Protection and Technical Quality. These standards are aligned with the CHS. TF NL has several mechanisms in place to monitor how the quality standards are being implemented, for example, the Quality Standard Verification Checklist. The DME procedures and the ERP 05 Programme Design & Management in Emergencies guidelines provide details on practices for quality MEAL (Monitoring, Evaluation, Accountability and Learning) systems.

The TF NL Code of Conduct aims to ensure that TF NL carries out its work following ethical and moral principles, covering prevention of sexual abuse and harassment, fraud, corruption, and other abuses of power. The Wrongdoing Reporting Investigation Flowchart and its webpage indicate how to raise a complaint. Because TF NL has no staff in countries, TF NL requires partners to have a complaints mechanism at country and community levels.

TF NL has procurement procedures, as well as policies including Fraud, Loss and Bribery, Conflict of Interest, among others, to ensure appropriate resource management and to minimise the risk of corruption and fraud. The Safeguarding, Safety and Security and Whistleblowing policies ensure appropriate resource management and minimise the risk of safeguarding and safety issues. Staff must attend annual online training on anti-bribery, safeguarding, conflict of interest, information security, and fraud awareness.

3.4 Work with partner organisations

TF NL's Corporate Business Strategy establishes its partner-led approach (through either local responders or national offices of INGOs) and partner selection criteria, which are:

- shared organisational identity and values,
-

- similar organisational strategy,
- overlapping work portfolio, core products and services,
- creating a condition for achieving the four general organisational results and four focus areas:
 1. Church & Community Transformation (CCT).
 2. Economic & Environmental Sustainability (EES).
 3. Reconciled & Peace-Filled Societies (RPS) – previously called ‘Fragile States’.
 4. Crisis to Resilience (C2R) – previously called ‘Emergency Needs Met’.

TF NL requires its partners to adhere to CORE policies (safeguarding, fraud and bribery, whistleblowing, health and safety, personal conduct, logistics and procurement, among others), Tearfund's QS, and beneficiary accountability requirements.

TF NL works through strategic networks of organisations with similar goals which include Integral Alliance, Dutch Relief Alliance, Christelijk Noodhulpcluster (CNC) and the Tearfund Family. TF NL's partnership objectives are to:

- continue and build on branding and harmonisation in the Tearfund Family;
- continue building strategic relationships with fellow organisations of Integral Alliance;
- continue partnerships within the Dutch Relief Alliance (DRA);
- to list, continue and prioritise participation in other networks.

Of all the bilateral International Non-Government Organisations (INGO) it partners with, TF UK is the main partner of TF NL (42 % of the projects), and both organisations share country strategies for eight countries (Focus Countries) where they operate. When TF NL does not partner with TF UK or members of the above-mentioned networks, as a faith-based agency itself, it prioritises local faith-based agencies or churches.

TF NL uses the Partner Assessment tool developed by Tearfund UK to assess local partners. This assessment reflects mandatory partner requirements related to capacity building, QS, risk levels and receipt of funding. Based on these results, annual capacity-building plans are implemented to increase partners' capacities and mitigate their main risks. If Tearfund UK has already completed the partner assessment, TF NL relies on this assessment to avoid duplicating efforts.

4. Overall performance of the organisation

4.1 Effectiveness of the governance, internal quality assurance and risk management of the organisation

TF NL identifies the main risks registered in the risk register log and manages it in accordance with the risk policy. TF NL's Internal Audit department monitors corruption risk and conducts audits of all teams and business areas every two years. In countries where they have a partnership with TF UK, TF UK performs the internal audits at the country level.

TF NL's control environment is rooted in the Code of Conduct and core policies, such as Conflict of Interest policy, Fraud, Loss and Bribery policy, Safeguarding policy, Environmental policy, among others. Also, the Acceptable and Unacceptable Behaviour guidelines provide the standards of professional conduct expected of all people associated with TF NL (staff, volunteers, consultants and members of the Supervisory Board). Furthermore, TF NL has annual mandatory training for staff on safeguarding, conflict of interest, fraud awareness, anti-bribery and whistleblowing to ensure all the staff are aware and work in line with the Code of Conduct and core policies. Staff demonstrate consistent understanding of policies and procedures.

The Procurement policy establishes administrative controls for the approval and purchasing of goods and services. TF NL follows the PARCEL (Partner Capacity Enhancement in Logistics) standards, that require authorisation roles and responsibilities to be in place, and thresholds established for competitive bidding and appropriate limits. Partners have a procurement policy in place that it is in line with the PARCEL standards.

TF NL focuses on strengthening its approach to quality assurance, ensuring that TF NL's Quality Standards (QS) are considered in all projects and programmes. TF NL staff and partners must report on how the Quality Standards are considered during the design and implementation of projects and programmes; during monitoring visits staff also report on this.

As a member of the Tearfund Family and thanks to the close cooperation with Tearfund UK, TF NL has access to the main tools and procedures used by TF UK to ensure the quality of projects and programmes. In line with this TF NL staff have access to the training and guidelines that support them to implement the main technical standards in all projects.

4.2 Level of implementation of the CHS

Tearfund's Quality Standards (QS) are aligned with the CHS, and TF NL is committed to compliance with them in all projects and programmes. TF NL's main partner is Tearfund UK, which has been certified by HQAI against the CHS. Another TF NL's partner, ZOA, is also certified by HQAI. The auditor team has considered as evidence for the current audit, the results of their audits (see HQAI webpage summary reports of these organisations) which provided to the auditor team confidence that the projects implemented with these partners have no major non-conformities. The close partnerships and collaboration with TF UK positively impact TF NL's ability to implement the CHS.

The audit team has identified specific areas of strength in TF NL, for example:

- TF NL and its partners provide independence and impartiality of assistance based on the needs and capacities of the communities;
- TF NL ensures that programmes and projects align with organisational and partners' capacities and apply international standards and good practices;
- Localisation commitments, as TF NL does not have staff in the country, with a strong focus on developing partners' and communities' capacities and skills.
- Participation and involvement of community members.
- Timely decision-making and the capacity to adapt the projects to changing context and needs.

The audit team has also identified weaknesses, including:

- Feedback and complaints mechanisms are not in place in all projects and programmes;
- Feedback and complaints are not always registered;
- People with disabilities are not always considered;
- There are no procedures in place to identify, document and refer unmet needs to an appropriate actor;
- All potential and actual negative effects are not systemically identified.

TF NL has good performance in the application of CHS; the organisation has demonstrated that humanitarian response and development programmes are appropriate, relevant, coordinated, and complementary.

4.3 Performance against each CHS Commitment

Commitment	Strong points and areas for improvement	Feedback from communities	Average score*
<p>Commitment 1: Humanitarian assistance is appropriate and relevant</p>	<p>TF NL states its commitment to independence and impartiality and to providing assistance based on the needs and capacities of communities; It also requires this commitment from its partners. TF NL and its partners undertake systematic context analysis and stakeholder analysis, which is described and considered in country programmes and projects.</p> <p>TF NL designs and implements programmes based on an impartial assessment of needs and risks and an understanding of the vulnerabilities and capacities of different groups. Most projects carry out different types of evaluations and analyses to identify the main risks, e.g., needs assessments, stakeholder analyses, safeguarding assessments, among others. However, risks of Sexual Exploitation and Abuse are not assessed in all projects and programmes.</p> <p>TF NL systematically collects data disaggregated by sex and age; however, other vulnerabilities, such as disability, are not considered in all projects and programmes, and no policy or guideline requires this. The organisation is flexible, adapting programmes according to changes in context and in the needs or capacities of stakeholders, as the partners confirmed.</p>	<p>Communities share a deep appreciation for the assistance provided by TF NL, stating that they feel satisfied with the support and that it is in line with their preferences, needs and capacities.</p> <p>Communities state that TF NL and its partners consult them during assessment and implementation, and they adapt projects, if necessary, according to their changing preferences, needs and capacities.</p>	2.7
<p>Commitment 2: Humanitarian response is effective and timely</p>	<p>TF NL has a clear procedure for entry into, and exit from, a country. The organisation has several processes to ensure that programmes and projects align with organisational and partner capacities and applies international standards and good practices, such as, Project Approval Checklist, the Approval Design Process and partner assessment.</p> <p>Projects consider risks and constraints during design and implementation. The Design, Monitoring and Evaluation and Emergency Response procedures provide guidance, and a framework for systematic, objective, and ongoing monitoring and evaluation of programmes and their effects. TF NL and its partners develop a monitoring plan at the beginning of projects and allocate funds in the budget to ensure the monitoring of the activities, outputs, and outcomes. Some partners have tools that allow for monitoring findings and feedback to be tracked, but not all.</p>	<p>Community members report no disadvantages or risks in accessing the assistance provided. They highlight that partner staff and volunteers ensure that they can access assistance safely. Furthermore, they express satisfaction with the timeliness of implementation, and in case of delays, TF NL and its partners always inform them.</p> <p>Communities state that TF NL partners listen to them and consider their opinions, and that partners' technical skills are good.</p>	2.6

	<p>The protocols and timelines for responding to emergencies and an emergency fund facilitate timely TF NL responses to emergencies through its partners. In addition, focus countries, in collaboration with TF UK, develop and regularly update contingency plans.</p> <p>TF NL and its partners have strong relationships with local organisations, churches, local leaders, and stakeholders, and refer unmet needs to other agencies and organisations with relevant expertise; however, this is not in a systematic manner, and there are no guidelines or protocols to require referring unmet needs.</p> <p>TF NL uses relevant standards in all their project and programmes, and country programmes focal points support partners to ensure they are using them; if partners need support, TF NL provides training to them.</p>		
<p>Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects</p>	<p>TF NL is committed to building resilience and strengthening the capacities of local communities and partners, as indicated in its main policies and strategic documents.</p> <p>TF NL has several policies and procedures to ensure partners prevent programmes from having negative effects; however, not all partners systematically assess all relevant potential or actual negative effects related to sexual exploitation, abuse, and harassment in all the programmes and projects.</p> <p>Environmental and Economic Sustainability (EES) is one of TF NL's corporate priorities and promotes longer-term economic well-being outcomes.</p> <p>TF NL has robust systems in place to safeguard any personal information and requires its partners to also have a system in place to safeguard any personal information, collected from communities at global and country levels.</p> <p>Most, but not all, projects have an exit, sustainability, or transition strategy.</p>	<p>Community members state that their capacities have improved, and they feel more prepared to deal with future crises as a result of programming.</p> <p>Some community members are unaware of when the project will end, the exit or transition strategy, and how activities will be sustained.</p>	2.6
<p>Commitment 4: Humanitarian response is based on communication, participation and feedback</p>	<p>TF Quality Standards clearly state the need for engaging communities and reflecting on their priorities. TF NL ensures community participation and engagement at all stages of the work through its Project Approval Checklist, Proposal template and Progress Report. TF NL also holds regular meetings with its partners where participation and engagement are discussed.</p> <p>The community accountability policy provides clear guidelines to TF and partner staff on</p>	<p>Community members consider that they are well informed about TF NL and/or its partner organisation, their principles, and programmes. However, they do not recall being informed about the expected behaviour of their staff.</p>	2.4

	<p>information sharing at the community level, including communicating information about how staff are expected to behave. However, in practice, not all the partners inform the communities of this.</p> <p>TF NL's external communications are accurate, ethical and respectful, presenting communities and people affected by crisis as dignified human beings.</p> <p>TF NL exhibits a culture of open communication with its partners and requires them to comply with TF NL Quality Standards. Partners demonstrate good practice in communicating respectfully and appropriately for different, especially vulnerable, groups</p>	<p>Furthermore, communities state that TF NL and its partners encourage the participation of all members of the community and always provide them with various means to give their feedback.</p> <p>Communities state that they are always asked for permission and sign a consent form if TF NL or its partners request to use their photos, videos, or stories.</p>	
<p>Commitment 5: Complaints are welcomed and addressed</p>	<p>TF NL has a strong commitment to welcoming and addressing community complaints. Its commitment to complaint handling is made public, and all information is available on TF NL's website and in partnership agreements.</p> <p>The Senior management team is aware of the sensitive complaints received. TF NL reports complaints received from its supporters and donors in the Annual Report; however, it does not provide information about complaints received by the communities and people affected by crisis.</p> <p>The Complaints Mechanism covers complaints or concerns about safeguarding, child protection, the conduct or behaviour of staff, and fraud or corruption. As TF NL has no staff in country, TF NL requires its partners to have a complaints mechanism in place; however, not all the sampled projects have one.</p> <p>Some partners have involved the community on the complaints mechanism design, implementation and monitoring. However, this is not true for all partners.</p>	<p>Community members feel safe to complain to or about TF NL and partners without fear of repercussions. However, they stated that they do not always have a confidential way to do so and are not aware of TF NL or partners' expected behaviours for staff.</p> <p>Furthermore, some of the communities say that they are not aware of the scope of issues the complaint mechanism can address and how their complaints will be handled and addressed.</p>	1.6
<p>Commitment 6: Humanitarian response is coordinated and complementary</p>	<p>TF NL's response is well coordinated and complementary. It is a member of key global and regional networks, which it utilises to inform planning and implementation of projects. Partners are responsible to coordinate at the country level, and they are active participants in country and local networks.</p> <p>Organisational guidance documents include the need to have agreements for all partnerships and to conduct partner assessments, however, there is no guideline, protocol or procedure that explains the criteria under which partner assessments are not required.</p>	<p>Community members did not experience any duplication of assistance received, nor did they feel that the work done by TF NL and its partners interfered with other activities or services provided by other stakeholders. They also consider the assistance and programme activities to be coherent and well-coordinated, without</p>	2.7

	<p>Partner project proposal templates require the mapping of relevant stakeholders, though the roles, responsibilities, capacities, and interests of different stakeholders are not identified in all programmes and projects.</p> <p>TF NL consistently shares information through multiple channels in the sector, churches, academia, and the media, mainly at the Dutch level. It holds country-level stakeholder meetings and conducts regular communication with partners by phone, email and online meetings as appropriate.</p>	unnecessary demands on their resources.	
<p>Commitment 7: Humanitarian actors continuously learn and improve</p>	<p>TF NL is committed to continuous learning and improvement and has relevant policies and guidelines in place. However, the tracking of learning is not systematic in all the projects and programmes and the organisation does not systematically allocate funds to carry out evaluations in all the projects and programmes.</p> <p>The tracking of learning is mandatory; however, TF NL does not ensure that mechanisms are in place in all the projects and programmes to record knowledge and experience and make it accessible throughout the organisation.</p> <p>TF NL is part of knowledge sharing platforms and working groups and contributes to sector-relevant publications and joint position papers and learning documents.</p> <p>The inclusion of lessons learnt in proposals is compulsory in all projects and programmes.</p> <p>Findings from monitoring, feedback and community complaints are discussed in regular partner meetings with TF NL for programme adaptation and improvement, however, TF NL does not ensure the systematic collection of feedback and complaints from which the organisation can learn, innovate, and implement change.</p>	Community members are able to identify changes in the programmes made due to feedback provided to TF NL and view the organisation as willing to adapt programmes based on feedback and lessons learnt.	2.5
<p>Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably</p>	<p>TF NL staff work according to the mandate and values of the organisation and to agreed objectives and performance standards. Staff policies and procedures are fair, transparent, non-discriminatory, and compliant with local employment law.</p> <p>TF NL's staff development and training plan provides a training fund for staff; however, some staff are not aware of this fund or the process to access it.</p> <p>Staff are aware of the Code of Conduct, its contents, and the consequences of breaching it.</p>	Community members perceive partner staff to be competent and have the right attitudes and behaviour towards them.	2.8

	<p>Staff confirm that they were inducted adequately and understand the mandate and values of the organisation, agreed objectives and performance standards. Staff state that they clearly understand what TF NL requires of their roles.</p> <p>Partner assessments are conducted when working with a new partner, part of which includes ensuring that partners have key policies that are aligned to TF NL's values.</p> <p>The partner agreement document requests partners to have security policies and protocols and safeguarding policies. However, not all the partners have a security plan or protocols in place.</p>		
<p>Commitment 9: Resources are managed and used responsibly for their intended purpose</p>	<p>TF NL has policies and processes to ensure resources are managed and used responsibly, including managing the risk of corruption.</p> <p>The organisation has policies guiding how funds received should be allocated in accordance with the applicable laws and regulations and good governance practices such as the CBF Code of Good Governance, and that funds received should be applied solely to fulfilling the organisation's mandate.</p> <p>The risk of corruption is managed through various policies addressing corruption, procurement and internal audit processes and procedures.</p> <p>TF NL does not have a policy or protocol that stipulates the requirement and process for an ethical due diligence screening for potential funders.</p> <p>Partnership agreement documents require partners to have policies and systems in place to manage the risk of corruption. Sampled partners have policies in place to manage the risk of corruption. However, not all partner staff know how to report fraud, bribery or corruption through TF NL's complaints mechanism.</p> <p>TF NL programme design template requires the partner to document how environmental considerations are incorporated into the programme.</p>	<p>Community members state that TF NL and its partners are not wasteful with their resources. Community members confirm that they had not experienced any incidents of corrupt activities or extortion from partner staff and volunteers.</p>	<p>2.7</p>

* *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
2023-2.3. TF NL does not have procedures in place to identify, document and refer, or advocate for, unmet needs.	Minor	2026/05/01
2023-4.1. TF NL does not provide information to communities in all programmes and projects about how it expects TF NL and partner staff to behave.	Minor	2026/05/01
2023-5.1 TF NL does not systematically ensure that partners consult with communities and people affected by crisis on the design, implementation and monitoring of complaints-handling processes.	Minor	2026/05/01
2023-5.4. A complaint handling process for communities and people affected by the crisis is not in place in all projects and programmes.	Minor	2026/05/01
2023-5.6: Communities and people affected by crisis are not aware of the expected behaviour of TF NL and partner staff, including commitments made on the prevention of sexual exploitation and abuse.	Minor	2026/05/01
Total Number of CARs	5	



6. Recommendation for next audit

Sampling	Based on the standard sampling rate, it is recommended that 5 country programmes are included in the renewal audit, 2 onsite visits and 3 remote.
Any other specificities to be considered in the next audit	-


7. Lead auditor recommendation

<p>CERTIFICATION</p> <p>In our opinion, Tearfund Netherlands conforms with the requirements of the Core Humanitarian Standard on Quality and Accountability.</p> <p>We recommend certification.</p>	
<p>Name and signature of lead auditor:</p>  <p>Jorge Menéndez Martínez</p>	<p>Date and place:</p> <p>2023/05/01 Buenos Aires</p>

8. HQAI decision

HQAI decision:	<input checked="" type="checkbox"/> Certification preconditioned to the provision of a management response <input type="checkbox"/> Certification preconditioned to the closure of Major CAR
Management response expected by: 2023/08/04	
<p>Name and signature of HQAI Executive Director:</p>  <p>Désirée Walter</p>	<p>Date and place:</p> <p>Geneva, 2023-07-07</p>
Final decision on certification:	<input checked="" type="checkbox"/> Issued <input type="checkbox"/> Refused
<p>Start date of the certification cycle: 2023-08-07</p> <p>Next audit before: 2024-08-07</p>	
<p>Name and signature of HQAI Executive Director:</p> <p>Désirée Walter </p>	<p>Date and place:</p> <p>Geneva, 2023-08-07</p>

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: <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: Tearfund Netherlands - Guido de Vries 	Date and place: July 11 2023

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.	<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