

# Friendship Bangladesh

## Renewal Audit – Summary Report – 2026/01/28

### 1. General information

#### 1.1 Organisation

Type	Mandates	Verified
<input type="checkbox"/> International <input checked="" type="checkbox"/> National <input checked="" type="checkbox"/> Membership/Network <input checked="" 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 checked="" type="checkbox"/> Advocacy
<b>Legal registration</b>	Social welfare organisation (NGO)	
<b>Head Office location</b>	Dhaka, Bangladesh	
<b>Total number of organisation staff</b>	Permanent: 966 Contractual: 6.901 Total: 7.867	

#### 1.2 Audit team

<b>Lead auditor</b>	Jorge Menéndez Martínez
<b>Second auditor</b>	-
<b>Third auditor</b>	-
<b>Observer</b>	-
<b>Expert</b>	-
<b>Witness / other participants</b>	-

#### 1.3 Scope of the audit

<b>CHS:2024 Verification Scheme</b>	Certification
<b>Audit Cycle</b>	Second cycle
<b>Type of audit</b>	Renewal Audit
<b>Scope of audit</b>	The audit covers the whole organisation. The audit includes Friendship's Head Office, and all humanitarian, development and advocacy programmes.
<b>Focus of the audit</b>	The audit focused on assessing projects implemented in the southern coastal belt of Bangladesh.

#### 1.4 Sampling\*

<b>Sampling unit</b>	Projects
<b>Total number of sampling units</b>	40
<b>Sample size</b>	5
<b>Total number of onsite visits</b>	3
<b>Total number of sampling units for remote assessment</b>	2
<b>Sampling Unit Selection</b>	
<b>Random Sampling – onsite/remote</b>	<b>Purposive Sampling – onsite/remote</b>
Friendship Disability Inclusive Development Programme – remote	Friendship Shyamnagar Hospital Operation - onsite

Maternal Neonatal and Child Healthcare in Gaibandha (Phase-3) - not selected	Community Initiated Disaster Risk Reduction (CIDRR) in Coastal areas of Bangladesh – onsite
Friendship Outreach Health Programme - South - onsite	Friendship Secondary Education Program - remote
Blue Mangrove Plantation in Coastal Bangladesh for CO2 Offset and Climate Change Adaptation - not selected	
Friendship AFAS Solar Village - not selected	
<b>Any other sampling considerations:</b> No further sampling of projects was performed. Sampling of staff for interview was done, in part, based on specific roles and responsibilities, and in relation to staff engaged with the sampled projects. Sampling of communities was based on a random selection of project and community locations.	
<b>Sampling risks identified:</b> There are no sampling risks identified. The auditor has full confidence in the findings and conclusions of this audit based on the sample as outlined above.	

*\*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

<b>Date</b>	2025/10/14	<b>Number of participants</b>	17
<b>Location</b>	Remote	<b>Any substantive issues arising</b>	None

### 2.2 Locations Assessed

Locations	Dates	Onsite or remote
Shyamnagar, Bangladesh	19/10 -21/10	Onsite
Dhaka, Bangladesh	22/10 -23/10	Onsite
Dhaka, Bangladesh	28/10 – 3/11 – 17/11	Remote
Luxembourg	3/11	Remote

### 2.3 Interviews

Level / Position of interviewees	Number of interviewees		Onsite or remote
	Female	Male	
International Member entity and International Board	-	1	Remote
<b>Head Office</b>			
Management	1	9	Onsite & Remote
Staff	-	2	Onsite & Remote
<b>Project Sites</b>			

Management	-	3	Onsite
Staff	5	6	Onsite
<b>Total number of interviewees</b>	<b>6</b>	<b>21</b>	<b>27</b>

## 2.4 Consultations with communities

Type of group and location	Number of interviewees		Onsite or remote
	Female	Male	
Disaster management Committee	11	-	Onsite
Disaster management Committee	-	6	Onsite
Community Leaders	1	4	Onsite
Community Leaders	4	5	Onsite
Woman Group, Health Project	13	-	Onsite
Young women, Health Project	7	-	Onsite
Health workers	-	-	Onsite
Health workers	-	-	Onsite
Hospital Patients (One Family)	1	1	Onsite
Hospital Patients (Three Families)	4	4	Onsite
<b>Total number of participants</b>	<b>41</b>	<b>20</b>	<b>61</b>

## 2.5 Closing Meeting

<b>Date</b>	2025/11/26	<b>Number of participants</b>	15
<b>Location</b>	Remote	<b>Any substantive issues arising</b>	None

## 3. Background information on the organisation

### 3.1 General information

Friendship is an International Social Purpose Organisation<sup>1</sup> headquartered in Bangladesh and founded in 2002. It is guided by a vision of a world where people, especially hard-to-reach and underserved populations, have equal opportunities to live with dignity and hope. Its mission is to develop scalable solutions to strengthen marginalised communities and empower people to transform their lives and reach their full potential. The organisation is registered with the NGO Affairs Bureau of Bangladesh and is bound by the provisions of the Foreign Donations (Voluntary Activities) Regulation Law 2016. Its work is governed under the regulations of the Department of Social Services.

Friendship began its programmes operating a hospital ship for communities living on river islands, called chars. Over time, to make a lasting impact on people's lives, the organisation decided to expand its programming beyond the provision of health services (hospital ship

<sup>1</sup> Friendship defines a Social Purpose Organisation (SPO) as an organisation that addresses social issues and always prioritises the interests of the communities it serves.

and satellite clinics). Its geographical focus is on remote communities in the northern river areas and southern coastal belt of Bangladesh. These communities are particularly exposed to the effects of environmental volatility (flooding, cyclones) resulting, in part, from climate change; they have limited access to healthcare, education and other public services and lack opportunities to improve their livelihoods and to recover from recurrent climate and weather-related emergencies.

The organisation is committed to a model of "integrated development," meaning it seeks to address problems in multiple sectors, including health, education, disaster management and economic development in the communities where it works. Friendship focuses its operations primarily in remote rural areas and adopts a holistic approach to programming.

Friendship currently delivers integrated services in six Sectors: Health, Education, Climate Action, Inclusive Citizenship, Sustainable Economic Development and Cultural Preservation. These are clustered under four impact areas: saving lives, empowerment, climate adaptation and poverty alleviation. Since 2017, Friendship has been responding to the needs of communities in the Rohingya refugee camps in Ukhiya and Cox's Bazar, primarily through the provision of health and education services.

In the 2023–2024 fiscal year, Friendship's total revenues and expenditures amounted to BDT 2.295 billion (approximately USD 19 million), an increase of BDT 597 million (USD 5 million) compared to the previous fiscal year. All resources were fully committed to programme implementation and operational requirements, resulting in no surplus for the year.

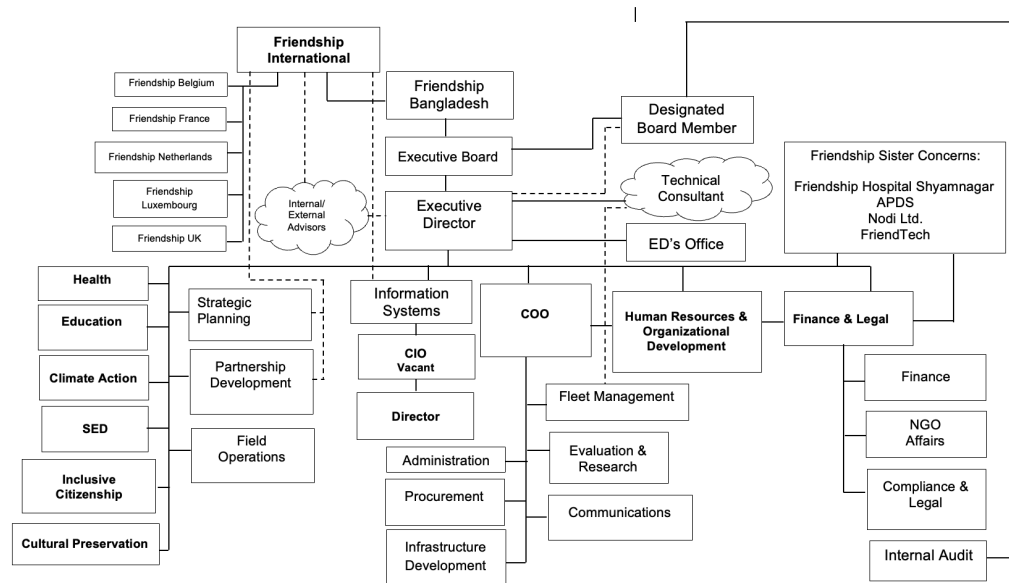
In November 2025, Friendship won the Earthshot Prize in the 'Fix Our Climate' category.

### 3.2 Governance and management structure

Friendship Bangladesh is governed by a Board of Directors — elected by the General Assembly — and led by the Executive Director (also the founder), supported by an Executive Board. The Head Office in Dhaka oversees 25 field offices across six regions, Gaibandha, Kurigram, Rowmari, Shaymnagar, Kalapara, and Mongla, and two in Cox's Bazar for Rohingya response projects. Six Regional Coordinators manage the regional offices, while the Cox's Bazar operations are supervised by one manager. Friendship employs 966 permanent and 6,901 project-based staff, alongside hundreds of community volunteers such as health workers, teachers, paralegals and flood volunteers.

The senior management team includes the Chief Operations Officer (COO), Chief Financial Officer (CFO), Director of Finance and Legal, Director of HR & Organisational Development (HR&OD), and six Programme Sector Heads. Thirteen Central Service Units - Finance, HR, Audit, Procurement, IT, Fleet, Communications, etc. - support operations. Regional Coordinators and the Rohingya Response Manager report to the General Manager of Field Operations, who reports to the COO. Sector Heads oversee programming, while Managers and Team Leaders manage specific projects, ensuring implementation quality through structured monitoring and evaluation processes.

Friendship Bangladesh is part of the Friendship International network, a group of five independent European entities. Established in 2013 under Luxembourg law, Friendship International's Board comprises the chairs of all member entities, with Friendship Bangladesh represented by its Founder and Executive Director. Its mission is to coordinate the network's actions, amplify community voices globally, and strengthen North–South collaboration. All funds raised internationally are dedicated exclusively to projects in Bangladesh.



### 3.3 Work with partner organisations

Friendship Bangladesh does not, in general, work with partner organisations to implement projects in Bangladesh, although it may work as part of a consortium with other NGOs. Friendship is an implementing partner for UNICEF, UNFPA, and IOM, where due diligence assessments are fulfilled, and agreements are in place. Friendship works in partnership with its Friendship counterparts and fundraising institutions, which are governed by MOUs and agreements.

Friendship does not have a partnership policy or related procedures that clearly define the different types of partnerships the organisation engages in. In addition, Friendship does not have mechanisms in place to systematically assess the quality and effectiveness of its partnerships and to take corrective action when needed.

## 4. Overall performance of the organisation

### 4.1 Internal quality assurance and risk management mechanisms

Friendship has enhanced its internal quality assurance and risk management processes since the Initial Audit. The organisation has established a framework for internal quality assurance and risk management, which is based on its Internal Audit Manual, which is aligned with the standards set by the Institute of Internal Auditors.

Risk management is fully integrated into operations and audit planning. Friendship employs a structured Risk-Based Internal Audit approach, where the annual audit plan is built upon the risk assessment of all the programmes developed annually and updated quarterly. The assessments are documented in a Risk Matrix, where all risks are classified by likelihood and severity, prioritising high-risk areas for half-yearly audits, medium for annual, and low for biennial reviews.

The Internal Audit Department operates independently, reporting functionally to the Board and administratively to the Executive Director. It conducts system and transaction audits, special and surprise audits, and forensic reviews as needed. A clear 12-step audit process ensures methodological rigor, from annual planning and fieldwork to report finalisation and follow-up, while standardised working papers and evidence protocols uphold professionalism and traceability.

The new Monitoring, Evaluation, Accountability and Learning (MEAL) Policy (2025) strengthens Friendship's commitment to impact by embedding ethical data handling, participatory monitoring, and continuous learning across all programmes. It aims to ensure

transparent accountability through community feedback mechanisms, which are fully aligned with Friendship's Protection from Sexual Exploitation and Abuse (PSEA) and Complaints & Feedback Management Policy. At the time of the audit, Friendship is implementing the new MEAL policy; however, is not fully implemented in all the projects and programmes. In addition, in 2026, a Results Framework is planned for rollout to integrate all projects under common MEAL standards.

Together, these systems form a proactive, adaptive ecosystem where risks are systematically identified, assessed and mitigated; audit findings feed directly into management decision-making; and continuous learning drives operational resilience and programme quality, ensuring Friendship remains accountable, effective and responsive to the communities it serves.

#### 4.2 Level of application of the CHS

Friendship continues to demonstrate a strong commitment to the CHS. In this audit, Friendship was certified against the revised 2024 version of the Core Humanitarian Standard (CHS), which introduced several new requirements not included in the previous version. As a result, a number of new Corrective Action Requests (CARs) have been identified.

Strengths identified in the audit:

- Impartial assistance: Friendship provides assistance based on community needs and capacities, considering diversity and including marginalised groups.
- Programme adaptation: Friendship adapts programmes to changing needs, capacities, and contexts.
- Collaboration and coordination: Friendship effectively collaborates with local and national authorities, Non-Governmental Organisations and Civil Society Organisations, ensuring their projects complement other humanitarian efforts.
- Community capacity building: Friendship strengthens local capacities and resilience, empowering local leaders.

Weakness identified in the audit:

- Information sharing. Friendship lacks clear operational guidance, such as procedures or checklists, on what information should be shared with people and communities and when.
- Identify and mitigate negative effects. Friendship does not consistently assess and minimise the potential negative impacts of its programmes on people, communities, or the environment.
- Complaint Mechanism. Although the new mechanism is in place and communities are aware of how to make complaints, the audit found some weaknesses in the referral process of complaints to other organisations, as well as in the registration, follow-up, and analysis of non-sensitive complaints and the learning that could be derived from them.
- Monitoring of SEAH reporting awareness: Friendship does not regularly monitor whether communities understand how to report SEAH-related concerns and how these will be addressed.
- Ethical Resource Mobilisation. Organisational policies do not yet provide explicit procedures to ensure that resource mobilisation and fundraising activities are conducted ethically and without compromising Friendship's values and commitments.

#### 4.3 PSEAH

Friendship has demonstrated a strong and proactive commitment to addressing the Protection from Sexual Exploitation, Abuse and Harassment (PSEAH) weaknesses identified

in the Initial Audit (IA). The organisation has significantly strengthened its systems by updating its Complaints and Feedback Management Procedure (CFMP) and its PSEAH Policy.

Some relevant changes have been:

- Sensitive complaints, particularly those involving SEAH, must be escalated to management within 24 hours.
- The CFMP provides clear, step-by-step guidance for all frontline staff, community workers, and volunteers on how to handle such cases, including when to refer them to external organisations.
- Friendship has established a Safeguarding Task Force that is actively operational, delivering essential training and awareness sessions to staff, volunteers, and communities on the Code of Conduct (CoC) and Friendship's PSEAH commitments.
- Friendship has developed and deployed visual information materials, which are visibly posted in all facilities and communities, to reinforce awareness of Friendship's commitment to PSEAH and its CoC.
- PSEAH commitments and the CoC are also consistently communicated during community meetings, fostering greater awareness and trust in safeguarding mechanisms.
- Training of staff to effectively investigate PSEA complaints.
- Incorporating a specific safeguarding clause in agreements with vendors, stakeholders and partners.

#### 4.4 Organisational performance against each CHS Commitment

Strong points and areas for improvement	Average score*
<b>Commitment 1: People and communities can exercise their rights and participate in actions and decisions that affect them.</b>	2.5
<p>Friendship's commitment to accountability and information sharing is clearly stated in its policies, website and strategy. Friendship demonstrates a strong focus on the inclusion of people and communities in decisions that affect them. The organisation integrates diversity, equity, and inclusion principles across its policies, strategies, and practices. Friendship had updated its Information Sharing Policy and Guidelines in 2023. However, the Policy lacks specific guidelines, procedures, or checklists that clearly outline what information should be openly shared with stakeholders, including people and communities, and when this information should be shared.</p> <p>Friendship shares information about its work and its values with communities and stakeholders in languages, formats, and media that are easily understood, respectful and culturally appropriate. However, there are no mechanisms in place to ensure that Friendship staff regularly share information about PSEAH and CoC with the communities.</p> <p>Friendship uses visual and pictorial information to enable easy access and understanding by community members who may be vulnerable or marginalised.</p> <p>Friendship communications and fundraising are made with informed consent and in a respectful, ethical, and dignified manner.</p>	
<b>Feedback from communities:</b>	

Community members state that the communications are easy to understand, respectful, and appropriate to their context.

Community members are satisfied with the level of participation in the decision-making and the level of engagement in the programmes.

Community members confirm that Friendship staff always ask for consent before taking photos or videos.

Community members state that they are regularly informed about Friendship relevant information, including the CoC, PSEAH commitments and the complaint mechanism.

**Commitment 2: People and communities access timely and effective support in accordance with their specific needs and priorities.**

2.5

Friendship demonstrates an effective organisational approach to designing and implementing programmes that are relevant, inclusive, and responsive to local contexts. The organisation respects and builds upon local knowledge, capacities, and existing initiatives, and communities confirm that programmes reflect their realities.

Friendship applies fair and impartial criteria to define programmes and the groups supported, and designs and implements programmes based on an impartial assessment of needs and risks and an understanding of the vulnerabilities and capacities of different groups, with particular attention to those most marginalised.

Friendship regularly monitors and adapts its programmes to ensure they are timely, accessible, and meet the priority needs of individuals and communities; the new MEAL policy clearly requires this.

Friendship applies relevant technical standards and good practices consistently. However, neither its programmes nor its key organisational policies explicitly reference them.

Although referrals of unmet needs to other actors occur in practice, the absence of formal procedures and documentation presents a risk of unmet needs being overlooked.

**Feedback from communities:**

Communities consider that Friendship is impartial, and all people are welcome in its projects.

Communities share a deep appreciation for the assistance provided by Friendship, stating that they feel satisfied with the quality of the work. They also state that Friendship usually consults them during the assessments and implementation and adapts projects, if necessary, to their changing preferences, needs, and capacities.

**Commitment 3: People and communities are better prepared and more resilient to potential crises.**

2.8

Friendship demonstrates a coherent organisational approach and a strong commitment to reinforcing local capacities and supporting community-led resilience. The organisation supports both formal and informal community leadership as well as locally led initiatives. Community members and leaders confirm that Friendship's programmes strengthen their resilience and enable them to cope better with their circumstances.

Friendship's programmes are focused on building local capacity, primarily through the climate action programme, to anticipate and reduce the risks of crises or disasters. These programmes are designed and implemented to contribute to long-term positive effects on people's lives, livelihoods, the local economy and the environment. The organisation also ensures that local ownership of resources and decision-making is supported from the outset through participatory approaches and project co-creation with communities. However, there is a high level of community dependence on the organisation, and Friendship does not have a clear exit or transition strategy.

**Feedback from communities:**

Community members are better able to cope with their circumstances thanks to Friendship's support and services.

Community members consider that Friendship programmes have improved their lives, livelihoods and local economy.	
<b>Commitment 4: People and communities access support that does not cause harm to people or the environment.</b>	1.6
<p>Friendship is committed to safeguarding the rights and dignity of individuals and communities, with a specific focus on preventing sexual exploitation, abuse, and harassment. The organisation has established appropriate procedures for staff conduct and accountability, aiming to minimise both potential and actual negative impacts of its activities. However, not all the projects assess the risks to people and communities from a Do No Harm, SEAH, and safeguarding perspective.</p> <p>Friendship is currently in the process of finishing its new Environmental Policy. This policy aims to guide the organisation in identifying, assessing, and mitigating environmental risks, as well as in establishing an organisational approach to reduce negative environmental impacts. However, the policy has not yet been finalised and approved.</p> <p>Friendship ensures safe, ethical, and effective management of data and information to minimise risks for people and communities in line with recognised good practice for data protection.</p>	
<p><b>Feedback from communities:</b></p> <p>Community members state that programmes have no negative effects.</p> <p>Community members consider that their data is protected and safe.</p>	
<b>Commitment 5: People and communities can safely report concerns and complaints and get them addressed.</b>	2.0
<p>Friendship has established a Complaints and Feedback Mechanism to enable communities, partners, and other stakeholders to safely, confidentially, and appropriately share feedback, concerns, or complaints, including those related to sexual exploitation, abuse, and harassment (SEAH). Friendship has also developed PSEAH Standard Operating Procedures that clearly require staff to apply a victim and survivor-centred approach. However, Friendships lacks clear protocols for referring all complaints; as a result, field-level staff are not aware of how to refer complaints or concerns to other organisations.</p> <p>Projects include several ways to provide feedback, concerns, or non-sensitive complaints. However, Friendship only registers and documents sensitive complaints; non-sensitive complaints, concerns, and feedback are not always registered, which creates a risk that not all non-sensitive complaints are addressed and that Friendship does not learn from them.</p> <p>Friendship does not currently monitor whether community members understand how complaints will be addressed.</p>	
<p><b>Feedback from communities:</b></p> <p>Community members report that they have various mechanisms in place to provide feedback, raise concerns, or complaints. These include face-to-face interactions with staff, at community meetings, through a suggestion box, or by calling the hotline.</p> <p>Community members recall being given general information about the CoC, the expected standards of behaviour for staff, and how to raise complaints.</p> <p>While community members generally understand Friendship's commitment to preventing fraud, corruption, and SEAH, they do not recall whether Friendship actively monitors their awareness of these issues.</p> <p>Most community members state they are unaware of how complaints will be addressed.</p>	
<b>Commitment 6: People and communities access coordinated and complementary support.</b>	2.3

Friendship demonstrates a strong organisational approach to coordination. The organisation ensures that its work is aligned with and complements locally led actions, community-based efforts, and the activities of relevant stakeholders. Friendship maintains transparent and close relationships with its partners, primarily within Friendship International. However, Friendship does not have a policy or procedure for managing the relationship between its different types of partners, assessing the quality and effectiveness of those relationships, or taking corrective action if needed.

Friendship coordinates with other stakeholders on programmes and PSEAH issues through membership in various local networks and by sharing information across sectoral platforms. The ability to continuously coordinate its work and collaboration is a key ingredient of Friendship's work. Friendship works closely with the relevant local government agencies at the field level, enabling them to complement existing community-led actions while avoiding duplication of activities.

**Feedback from communities:**

Community members recognise Friendship's commitment to coordination and collaboration in its work with other stakeholders, thereby reducing the demand on their time and resources.

Community members perceive that Friendship has been able to deliver more effectively on its mandate as a result of its work complementing locally led community actions.

Community members highlight that Friendship always coordinates with them on all activities and considers the assistance and programme activities to be coherent, without unnecessary demands on their resources.

**Commitment 7: People and communities access support that is continually adapted and improved based on feedback and learning.**

1.8

Friendship has a strong commitment to continuous learning and improvement in its work, from community feedback and from the findings of the monitoring. Some projects register the community's feedback and complaints, track their resolution, and learn from them; also, the Beneficiary Satisfaction Report assesses if the community members are satisfied with the resolution of complaints; however, this practice is not consistently applied across all projects.

The new MEAL Policy (2025) requires data to be disaggregated by age, gender, geographic location, occupation, disability, and other relevant categories. However, at the time of this audit, the new policy was in the process of implementation, and not all sampled projects captured disaggregated data.

Friendship shares learning from monitoring, feedback, and complaints within the organisation, with relevant stakeholders through different coordination and collaboration forums, and with community members.

**Feedback from communities:**

Community members acknowledge that Friendship collects data and feedback from them, which has been used to improve programme delivery and operations.

Community members have identified positive changes across projects.

Community members state that Friendships have shared learning and innovation with them.

**Commitment 8: People and communities interact with staff and volunteers that are respectful, competent, and well-managed.**

2.7

Friendship 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. Friendship staff have up-to-date job descriptions, receive performance appraisals once a year, and receive training to improve their skills and competencies.

The organisation has clearly articulated its zero tolerance for SEAH and provides a safe and accessible complaints mechanism for related complaints. The CoC, Code of Ethics, and the Safeguarding policy prohibit any form of exploitation, abuse, harassment, or discrimination against people. The Anti-fraud Policy and Anti-corruption Policy clearly state zero tolerance regarding corruption or fraud. The Whistle Blower Policy and Procedures require staff to report any activity they consider illegal, dishonest, or harmful.

Friendship has an Equality of Treatment Policy that affirms its commitment to diversity, gender equality and non-discrimination, and guarantees that all staff are treated with equal respect and without preferential treatment; however, the senior management team remains predominantly male and lacks gender balance. This misalignment between policy and practice creates a risk of inconsistent and inequitable application of human resource management principles, potentially undermining the organisation's commitment to non-discrimination.

The organisation has several procedures, policies, and plans in place for staff welfare and safety. The staff confirm that the organisation looks after their wellbeing and also supports their professional development.

**Feedback from communities:**

Community members consider that Friendship staff treat them with respect, dignity, and compassion.

Community members perceive Friendship staff as highly competent and technically proficient.

**Commitment 9: People and communities can expect that resources are managed ethically and responsibly.**

2.3

Friendship demonstrates that it has the necessary capacity and resources to meet its commitments effectively and sustainably. The organisation manages the resources with integrity, accountability and transparency. The Anti-bribery Policy, Anti-corruption Policy, Procurement Manual, and the new Internal Audit Manual are examples of documents that illustrate this commitment.

The organisation has been developing a Donation Acceptance Policy to guide Friendship on the types of donations it may accept or decline; however, the policy was not approved at the time of this audit. In addition, the organisation does not currently have guidance or procedures for vetting or assessing potential donations, whether of financial contributions or gifts-in-kind.

Regular staff monitoring and reporting, internal and external audits ensure that resources are managed responsibly and in line with good practice.

Friendship has developed a risk matrix and mitigation tool to help staff identify and address key risks, which staff are actively using. The Risk Matrix is updated regularly and monitored by the senior management team.

The organisation has been developing the new environmental policy since the previous audit. At the time of this audit Friendship has finalised a draft of the policy; however, it has not been approved yet nor implemented.

**Feedback from communities:**

Community members state that Friendship secures enough resources for its work and that the resources are managed well.

Community members state that they have not experienced any incidents of corrupt activities or extortion from staff.

*\* Note: Commitments are scored by taking the mean average score of the requirements, i.e. the sum of all the requirement scores in a commitment divided by the number of requirements in that commitment. Except when a major non-conformity/weakness is issued, in this case the overall score for the Commitment is 0 (CHSA Verification Framework – Scoring Grid, 2024).*


## 5. Summary of open non-conformities

<b>Corrective Action Request (CAR)</b>	<b>Type</b>	<b>Status</b>	<b>Resolution timeframe</b>
2026-1.6 Friendship does not have specific guidelines or checklists that clearly outline what information should be openly shared with stakeholders, including people and communities, and when this information should be shared.	Minor	New	by the 2029 Renewal Audit
2026-4.1: Friendship does not identify, prevent, mitigate and address potential negative impacts of programmes on people and communities.	Minor	New	by the 2029 Renewal Audit
2026-4.2 Friendship does not identify, prevent, mitigate and address potential negative impacts of programmes on the environment.	Minor	New	by the 2029 Renewal Audit
2026-4.5 Friendship has not yet approved the Environmental Policy, which is intended to define the organisation's approach to reducing negative environmental impacts from its operations and programmes.	Minor	New	by the 2029 Renewal Audit
2026-5.3 Friendship does not regularly monitor if communities understand how complaints will be addressed.	Minor	New	by the 2029 Renewal Audit
2026-5.4 Friendship that does not ensure that all complaints are appropriately referred.	Minor	New	by the 2029 Renewal Audit
2026-6.3 Friendship does not have a mechanism in place to assess the quality and effectiveness of the relationship with its partners and take corrective action if needed.	Minor	New	by the 2029 Renewal Audit
2026-7.1 Friendship does not ensure that all feedback and input from people and communities about the organisation and its work are considered.	Minor	New	by the 2029 Renewal Audit
2026-7.2 Friendship does not ensure that all projects and programmes collect disaggregated data.	Minor	New	by the 2029 Renewal Audit
2026-9.3 Friendship's policies do not explicitly outline procedures to ensure that resource mobilisation is conducted ethically and in a manner that does not compromise the organisation's commitments and values.	Minor	New	by the 2029 Renewal Audit
2026-9.4 Friendship does not have an environmental policy in place that outlines how the organisation will minimise its environmental impact.	Minor	New	by the 2029 Renewal Audit
<b>Total Number of open CARs</b>	11		

## 6. Claims Review

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


<p>CERTIFICATION</p> <p>In my opinion, Friendship Bangladesh has demonstrated that it is taking the necessary steps to address the CAR(s) identified in the previous audit(s) and continues to demonstrate no major non-conformities in its application of the Core Humanitarian Standard on Quality and Accountability.</p> <p>I recommend renewal of certification.</p>	
<p><b>Name and signature of lead auditor:</b> Jorge Menendez Martinez</p> 	<p><b>Date and place:</b> 2026/01/26 Buenos Aires</p>

## 8. HQAI decision

<b>Certificate renewed:</b>	<input checked="" type="checkbox"/> Issued <input type="checkbox"/> Preconditioned (Major CARs)
<p>Start date of the current certification cycle: 2026/02/27          Next audit before 2027/02/27</p>	
<p><b>Name and signature of HQAI Executive Director:</b></p>  <p>Désirée Walter</p>	<p><b>Date and place:</b> Geneva, 28 January 2026</p>

## 9. Acknowledgement of the report by the organisation

<b>Space reserved for the organisation</b>
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<p>Any reservations regarding the audit findings and/or any remarks regarding the behaviour of the HQAI audit team:</p> <p><i>If yes, please give details:</i></p>	<p><input type="checkbox"/> Yes    <input checked="" type="checkbox"/> No</p>
<p><b>Acknowledgement and Acceptance of Findings:</b></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><b>Name and signature of the organisation's representative:</b></p> <p> Runa Khan, Founder and Executive Director- Friendship</p>	<p><b>Date and place:</b></p> <p>19 February 2026 Dhaka, Bangladesh</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, including self-assessment and third-party audits	Guidance for scoring requirements
0	<p>Your organisation does not currently meet the requirement and indicates a major issue that is so significant that the organisation's ability to meet the commitment is compromised.</p> <p><b>For third-party auditing schemes:</b></p> <p>Independent verification: A major weakness.</p> <p>Certification: A major non-conformity that compromises the integrity of the commitment which leads to a major corrective action request (CAR).</p>	<p>To give a score 0, <b>not all</b> of the measurable components of the requirement are verified to be in place <b>and</b> the issue(s) identified are so significant that the organisation's ability to meet the <b>commitment</b> is compromised.</p>
1	<p>Your organisation does not currently meet the requirement.</p> <p><b>For third-party auditing schemes:</b></p> <p>Independent verification: A minor weakness.</p> <p>Certification: A minor non-conformity that compromises the integrity of the requirement which leads to a minor corrective action request (CAR).</p>	<p>To give a score 1, <b>not all</b> of the measurable components of the requirement are verified to be in place.</p>
2	<p>Your organisation currently meets the requirement, but there is an opportunity for improvement that deserves attention so that the requirement is not compromised in the future.</p> <p><b>For third-party auditing schemes:</b></p> <p>Independent verification: Requirement is met with an observation.</p> <p>Certification: Conformity with an observation.</p>	<p>To give a score 2, <b>all measurable components</b> of a requirement are verified to be in place, however, one or more opportunities for improvement are observed which deserve attention so that the requirement is not compromised in the future.</p>

3	<p>Your organisation meets the requirement, with organisational systems ensuring it is being met consistently throughout the organisation.</p> <p><b>For third-party auditing schemes:</b></p> <p>Independent verification: Requirement is met.</p> <p>Certification: Conformity.</p>	<p>To give a score 3, <b>all measurable components</b> of a requirement are verified to be in place.</p>
4	<p>Your organisation meets the requirement in an exemplary way, demonstrating innovation and/or special recognition of performance, and organisational systems ensure this high quality throughout the organisation.</p> <p><b>For third-party auditing schemes:</b></p> <p>Independent verification: Requirement is met in an exemplary way.</p> <p>Certification: Conformity in an exemplary way.</p>	<p>To give a score 4, <b>all measurable components</b> of a requirement are verified to be in place.</p> <p><b>In addition</b>, the following must be verified:</p> <ul style="list-style-type: none"> <li>• An organisational system (or systems) that demonstrate an innovative approach to meeting the requirement at a high standard throughout the organisation are in place.</li> </ul> <p>and/or</p> <ul style="list-style-type: none"> <li>• The organisation has been awarded special recognition of performance in relation to meeting the requirement at a high standard, and this is built into organisational systems so that the high quality is ensured throughout the organisation.</li> </ul>
	<p><b>Guidance notes for scoring commitments:</b></p> <ul style="list-style-type: none"> <li>• Commitments are scored by taking the mean average score of the requirements, i.e. the sum of all the requirement scores in a commitment divided by the number of requirements in that commitment.</li> <li>• Except when a major non-conformity/weakness is issued, in this case the overall score for the Commitment is 0.</li> </ul>	

\* Scoring Scale from the CHSA Verification Framework 2024