

Plan International

Renewal Audit – Summary Report – 2023/03/07

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 checked="" type="checkbox"/> Federated <input checked="" type="checkbox"/> With partners	<input checked="" type="checkbox"/> Humanitarian <input checked="" type="checkbox"/> Development <input checked="" type="checkbox"/> Advocacy	<input checked="" type="checkbox"/> Humanitarian <input type="checkbox"/> Development <input type="checkbox"/> Advocacy
Legal registration	Federation	
Head Office location	Woking, UK	
Total number of organisation staff	11,620	

1.2 Audit team

Lead auditor	Daniel Rogers
Second auditor	Nancy Vallejo
Third auditor	--
Observer	--
Expert	--
Witness / other participants	--

1.3 Scope of the audit

CHS Verification Scheme	Verification
Audit cycle	Second
Coverage of the audit	<p>This audit extended the scope of the previous Plan International verification, which did not previously cover the National Organisations.</p> <p>This audit covers Plan International's international humanitarian programmes as managed, implemented and supported by Plan's Global Hub, Regional Hubs, Country Offices, and National Organisations.</p> <p>This audit does not cover domestic humanitarian programming delivered by Plan's National Organisations.</p>

1.4 Sampling*

Total number of Country Programme sites included in the sampling			38
Total number of sites for onsite visit			2
Total number of sites for remote assessment			5
Name of Country programme site	Included in final sample (Y/N)	Rationale for sampling and selection / de-selection decision	Onsite or Remote
Random sampling			

Colombia	Y	Medium sized humanitarian programme, LAC not included in previous audit samples.	Onsite
Jordan	Y	Large humanitarian programme, range of key NOs	Onsite
Egypt	Y	Part of random sample, medium size response	Remote
Central African Republic	Y	Part of random sample, geographic coverage	Remote
Honduras	N	Not selected. Small humanitarian response	
El Salvador	N	Not selected. Small humanitarian response	
Paraguay	N	Not included - very small humanitarian response	
Ethiopia	N	Not included - visited at Initial Audit (IA)	

Purposive sampling

Bangladesh	Including an Asian country to balance the sample geographically	Remote
Mozambique	Including a Southern African country to balance the sample geographically	Remote
Cameroon	Including a West African country to balance the sample geographically	Remote

Any other sampling performed for this audit:

Two Regional Hubs are included in the sample out of a total of 4. The selected regional hubs are those covering the two country programmes selected for onsite visits - Colombia (Region of the Americas), and Jordan (Middle East, East and Southern Africa).

Four National Organisations (NOs) are included in the sample, out of a total of 20. The selected NOs are Netherlands, Germany, Ireland and Spain. These four were selected based on their size and financial contribution to Plan's international humanitarian programmes. Germany and Netherlands are large contributors while Spain and Ireland are smaller organisations although all four have a relatively important impact on Plan's humanitarian programming. One of the criteria for selection of projects at country level was the NO providing funding, a majority of the project selected are supported by these four NOs.

Projects were purposefully included in the sample to cover Plan's Child Protection in Emergencies and Education in Emergencies work as these are significant in Plan's overall humanitarian portfolio.

Sampling risks identified:

Onsite visits and community consultations were not possible during the Mid-term Audit (MTA) due to COVID-19 restrictions. Therefore the sampling for this Renewal Audit ensured a significant number of community consultations were conducted. The sample achieved a geographic spread reflecting Plan's work, as well as a range of types of response. The audit team are therefore confident in the findings and conclusions of the audit based on the sampling.

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

2. Activities undertaken by the audit team

2.1 Locations Assessed

Locations	Dates	Onsite or remote
Head Office (Global Hub)	3-7 October 2022	Remote
Regional Hub – Middle East, East and Southern Africa	11 October 2022	Remote

Regional Hub – Region of the Americas	8 December 2022	Remote
Plan Ireland	17 October 2022	Remote
Plan Netherlands	20 October 2022	Remote
Plan Germany	21 October 2022	Remote
Plan Spain	28 October 2022	Remote
Azraq refugee camp, Jordan	1-2 November 2022	Onsite
Mafraq, Jordan	3 November 2022	Onsite
Amman, Jordan	4 November 2022	Onsite
Cucuta, Colombia	16-17 November 2022	Onsite
Cartagena, Colombia	18 November 2022	Onsite
Bogota, Colombia	21 November 2022	Onsite
Bangladesh, Cameroon, Central African Republic, Egypt, Mozambique	28 Nov-2 Dec 2022	Remote

2.2 Interviews

Level / Position of interviewees	Number of interviewees		Onsite or remote
	Female	Male	
Global Hub			
Management and Staff	11	10	Remote
Regional Hubs			
Management and Staff	2	3	Remote
National Organisations			
Management and Staff	5	7	Remote
Country Programme - Jordan			
Management and Staff	13	6	Onsite
Partner staff	2	3	Onsite
Others	3	1	Onsite
Country Programme - Colombia			
Management and staff	39	10	Onsite
Others	4	6	Onsite
Country Programme - Bangladesh			
Management and Staff	2	3	Remote
Country Programme - Cameroon			
Management and Staff	1	2	Remote
Country Programme - Central African Republic			
Management and Staff	0	2	Remote
Country Programme - Egypt			
Management and Staff	1	3	Remote
Country Programme - Mozambique			
Management and Staff	1	2	Remote

Total number of interviewees	84	58	142
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2.3 Consultations with communities

Type of group and location	Number of participants		Onsite or remote
	Female	Male	
Children and adolescents, Azraq Camp, Jordan	48	36	Onsite
Parents, Azraq Camp, Jordan	18	15	Onsite
Community Volunteers, Azraq Camp, Jordan	4	4	Onsite
Adolescents and young people, Mafraq, Jordan	9	2	Onsite
Out of school children, Mafraq, Jordan	35	23	Onsite
Adolescents and young people, Amman, Jordan	4	4	Onsite
Out of school children, Amman, Jordan	19	15	Onsite
Out of school children, Cucuta, Colombia	5	5	Onsite
Community leaders, Cucuta, Colombia	14	1	Onsite
Adolescents and children, Cucuta, Colombia	10	3	Onsite
Out of school children, Cartagena, Colombia	6	1	Onsite
Community leaders (3) and parents, Cartagena, Colombia	5	2	Onsite
Parents, Cartagena, Colombia	2	0	Onsite
Adolescents, Bogota, Colombia	10	1	Onsite
Parents, Bogota, Colombia	8	0	Onsite
Total number of participants	197	112	309

2.4 Opening meeting

Date	2022/10/03
Location	Remote
Number of participants	21 (14 female, 7 male)
Any substantive issues arising	None

2.5 Closing meeting

Date	2022/12/13
Location	Remote
Number of participants	45 (26 female, 19 male)
Any substantive issues arising	None

3. Background information on the organisation

3.1 General information

Founded in 1937, Plan International (Plan) is a development and humanitarian organisation that advances children's rights and equality for girls. It is a global organisation that is active in more than 75 countries.

Plan's current global strategy (2022-2027), *All Girls Standing Strong Creating Global Change*, aims to improve the lives of 200 million girls within five years. Plan's strategy contains priority areas including education, livelihoods, youth engagement, sexual and reproductive health and rights, early childhood development and protection from violence.

In addition, the strategy commits Plan to significantly scaling up its ambition in terms of humanitarian impact to "become the leading organisation for girls facing crisis or disaster"; enhance its systems, processes and ways of working to respond quickly and effectively to any emergency and adopt a humanitarian-development-peace nexus approach. The strategy also commits Plan to becoming locally led and globally connected, improve the collection and use of impact evidence, be youth centred, and to strengthen and optimise child sponsorship.

3.2 Governance and management structure

Plan's structure consists of a Global Hub located in the United Kingdom, over 50 Country Offices, 4 Regional Hubs and 4 Liaison Offices. These entities are all part of the same legal structure, Plan International Incorporated (PII).

Plan also has 20 National Organisations which, although they are separate legal entities, share the same purpose and align their individual strategies to the Plan International Global Strategy.

At the global level, Plan is governed by the Members' Assembly (MA), which consists of delegates from National Organisations. The International Board of Directors is elected for 3 years by the MA and appoints the international CEO, who manages Plan.

National Organisations (NO): NOs are independent legal entities responsible for fundraising and play a role in development education and advocacy in their jurisdictions. In addition, NOs work together with Plan International to ensure the effective management and implementation of major grant-funded projects. NOs are accountable to their donors through their national regulators and directly through their individual feedback mechanisms. NOs are managed by their own National Director who is accountable to their respective governing bodies for their operations. NOs sign Plan International's Members' Licence Agreement and are required to sign and adhere to a set of 7 core international policies of Plan International Incorporated (covering: PSEAH; Child Safeguarding; Values, Conduct and Whistleblowing, among others). Most NOs have their own strategies, which are aligned to the global strategy. They also often have their own specific areas of focus which align to their donor priorities and staff expertise. NOs provide funding and technical expertise and support to COs based on their areas of focus and expertise. NOs and GH coordinate the distribution of funds and expertise across the Plan Federation through formal and informal coordination fora and networks.

Country Offices (CO): Plan's Country Offices are responsible for all programme operations within their country and led by Country Directors. Most Country Offices are branch offices of Plan with no separate governance structure. They are line managed by the Regional Hubs.

A small number of Country Offices are incorporated as separate legal entities and operate as both a Country Office and National Organisation (referred to as Field Country National Organisations, FCNO). Colombia is one of these. These entities have local registration and local boards of directors and raise funds locally. They sign up to Plan's global strategy and policies in the same way that NOs do and receive funding in the same way that COs do. Importantly, they also have seats on the Members Assembly in relation to the level of income they contribute to PII.

Within each country of operation, Plan also has programme units that manage and implement Plan's programmes on the ground. They work directly with children and communities and work closely with partner organisations. They are most often located in the communities where programmes are implemented and are an integral part of the Country Office structure.

Regional Hubs: Plan has four regional hubs: for the Americas (located in Panama City), for Asia Pacific (located in Bangkok), for the Middle East, Eastern and Southern Africa (located in Nairobi) and in West and Central Africa (located in Dakar, Senegal). The Regional Hubs co-ordinate and support the work of each CO within its region, providing leadership and technical expertise. Regional Hubs are branch offices of Plan and do not have a separate governance structure. They are led by Regional Directors, who also sit on the Leadership Team.

Liaison Offices: Plan has four Liaison Offices - in Geneva, New York, Addis Ababa and Brussels. They provide a platform to strengthen Plan's partnerships with international bodies, negotiations with key decision-makers and promoting the rights of children globally.

Global Hub (GH): Plan's Global Hub is located in Woking, United Kingdom. Its Leadership Team other than the Regional Directors, are based in the Global Hub. The Global Hub provides leadership, alignment and services to field operations, and supports National Organisations.

3.3 Internal quality assurance mechanisms and risk management

The function of the Global Hub is to ensure competent Country Offices and Liaison Offices. Recognizing the need for the organisation to transform to implement its strategy, the Global Hub is leading a multi-year Transformation Process that includes a wide range of initiatives to strengthen policy, systems, and guidance to assure quality and accountability. Many of these initiatives were partially implemented at the time of the Renewal Audit (RA), with further plans committed to ensure that these are rolled out to Country Offices and partners.

In early 2022 Plan appointed a new Chief Executive Officer and shortly afterwards the Global Hub restructured again (following a 2019 restructure). Reflecting an increased emphasis on becoming a 'dual mandate' organisation a small number of new positions were created in the DRM team at GH. GH continues to incrementally strengthen the DRM function with new roles for managing Plan's updated surge deployment roster, as well as an additional role supporting the AAP specialist, and new roles supporting M&E in disasters, and safeguarding. Plan GH has a small team of deployable humanitarian staff and relies on a roster of staff from across the Federation, including COs and NOs, to provide surge capacity.

One of the key quality assurance initiatives developed since the initial audit is a set of Management Standards to drive improvements in the overall quality of Plan's work, clarify expectations, and to transform the way in which Global Hub sets direction. They establish the minimum requirement in Organisational Management, Operational Management, and Programme and Influence, to ensure a consistent level of service. While these were new at the time of the MTA, they are now rolled out to all Plan COs. The CO management standards are a self-reporting system, the result of which feed into decisions around internal audit and support provided to COs.

Plan has continued to develop its Monitoring, Evaluation, Research and Learning (MERL) function and system to improve the processes and systems for monitoring and evaluation across the organisation. Plan has created two new M&E specialist roles in each region to provide support to COs with the roll out of the new system and a new global Humanitarian M&E Specialist as part of a major drive to improve M&E across the organisation. As part of a wider investment in new systems, Plan has recently rolled out PMERL to regional and country offices, an online end-to-end system for the monitoring, evaluation, research and learning work. Key indicators have been developed and COs can add their own into the system. These indicators and the new online system allow for aggregation of data at a global level for better data-based and evidence-based decision making.

The Global Hub also undertakes audits with various focus areas including control frameworks at the Country Office level, financial systems, grant expenditure, sponsorship

and safeguarding. Issues that emerge from internal audits are followed up by the internal audit unit. All National Offices are independently audited and registered with the appropriate agencies of their country operations. While GH is not required to audit NOs, some of the smaller NOs request internal audits as a useful learning exercise.

Plan also has a Counter Fraud Unit dedicated to preventing, detecting and investigating fraud. This team's responsibility is to investigate and resolve each case of fraud that has been reported or identified. This involves recovery of lost funds wherever possible, an analysis of how each instance of fraud can be avoided in future and measures implemented to ensure this is the case. All staff can use a confidential external reporting service where they can raise concerns about misconduct. Staff also receive training in fraud awareness and prevention from the Counter Fraud Unit.

Plan is a member of the Inter-Agency Misconduct Disclosure Scheme. As part of this scheme, Plan checks with previous employers for any findings of sexual exploitation, sexual abuse and/or sexual harassment during employment, or incidents under investigation when a potential new hire left their previous employment; and responds to requests from others.

3.4 Work with partner organisations

Plan's new global strategy and position paper on Localisation of Humanitarian Action state the ambition of the organisation to expand partnerships and localisation aspects of its work. However these ambitions have not yet been achieved. Approximately 20% of Plans' work was undertaken by partners in 2021, but only 6.9% of Plan's total humanitarian expenditure went to local and national partners. Plan's new global strategy has a strategic objective to increase its partnerships and Plan has developed a full set of tools to ensure that these are based on mutual respect and responsibilities. There is however currently a lack of systematic monitoring of partners that may weaken the realisation of Plan's objectives.

Plan's approach to partnerships is governed by the Building Better Partnerships Guidance, which recognises partnership as working together on equal terms in a formal, mutually agreed collaboration with shared goals and responsibilities. The guidance material includes partnership principles, tools and templates and has been rolled out to Regional Hubs and Country Offices to build Plan's capacity to identify appropriate partners and develop and manage effective partnerships, including partnerships in disaster response.

In humanitarian contexts, Plan often works with partners who have established local presence and community relationships and technical expertise in areas that match humanitarian priorities. It works closely with partners in a participatory manner to undertake needs assessments and contextual analysis, and through all stages of programme implementation. Plan welcomes feedback from its partners at the programme level, and also undertakes an Annual Partnership Survey to help it assess how well it is working with partners. Plan supports local partners to develop capacities through mentoring and providing staff with access to a range of training opportunities. Partners report that they are supported to access and use relevant technical standards relevant to their work. Most partners are satisfied with their partnership with Plan.

While overall, Plan has strengthened its approach to working with partners since the initial audit and has continued this since the MTA, the organisation still does not consistently assess the capacity of partner organisations to deliver on commitments to humanitarian accountability and relevant quality standards. While it provides training and support in some areas of the CHS, there are some gaps such as inclusion and diversity related to LGBTI people, disaggregation of monitoring data, information sharing with communities, ensuring community involvement in the design of complaints mechanisms, and participation in programme evaluation. Plan has provided training to partners on child protection, safeguarding and PSEA, although this is not done consistently and does not form a mandatory part of partner assessments or partner capacity development plans. This limits Plan's capacity to ensure the consistent application of the CHS with communities.

4. Overall performance of the organisation

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

Plan has made efforts to address many of the issues identified in previous audits. There is, however, a lack of systematic approach to addressing some issues identified through Monitoring and Evaluation activities or internal or external audits. As a result, achievement of corrective actions may be delayed. There are several areas where, while Plan's policies and procedures are developed, they are not yet fully rolled out. Plan developed a management response which outlined its plan for responding to the findings of the MTA in 2020, however momentum was not maintained for the achievement of all of the actions.

Plan has global anti-fraud, anti-bribery and corruption policies and a global staff Code of Conduct (CoC). CO staff are required to sign the CoC and they are included in partnership agreements. Plan's COs are regularly audited by Plan's internal Global Assurance as well as external and donor mandated audits. At least one case of serious fraud was identified in 2022. Plan responded to this by following its incident response process and developing a series of investigations and response plan.

Since the MTA, Plan has reviewed its Data Privacy Policy (June 2022) and developed training tools around this policy. CO Management Standards require an adequate management of data privacy by COs. At least one serious data breach was identified in 2022. Plan responded to this by following its incident reporting process, instigating an investigation and developing an action plan.

These two incidents each triggered a response according to Plan's relevant policies and procedures. These incidents highlight the fact that while Plan has a multitude of policies and procedures for COs to follow, there is a weakness in the overall system for monitoring the level of CO compliance with such policies. Plan will need to continue to pay close attention to both fraud and corruption (especially when working with partners), and data management and security.

Plan's new strategy reiterates and builds on the focus of the previous strategy on gender equality and enhancing girls' voices. This strategy links to all CHS commitments, although most Plan staff in COs as well as many partners are unaware of the CHS and Plan's commitment to it through the verification process. Nevertheless, many actions have taken place at the GH level to address and resolve the weaknesses identified in the MTA and Plan has continued to make significant investments in its management and internal quality assurance systems.

4.2 Level of implementation of the CHS and progress on compliance

Plan has a long-standing commitment to supporting the CHS, and a Global Hub staff member is currently treasurer of the CHS Board. Plan has made efforts to orient its senior leadership teams on the CHS, as well as discussing the findings from the MTA at senior levels. A number of Plan's NOs are highly engaged in the CHS and have been supporting Plan's increased focus on humanitarian work as reflected in the new global strategy.

The Emergency Response Operations Manual has been rolled out across countries and regions, the Programme Manual equivalent has been finalised and its rollout began in late 2022. This manual contains all the relevant programmatic guidance, tools and templates in one place. It also includes a specific chapter and global guidance on humanitarian Monitoring,

Evaluation, Research and Learning (MERL) and also Accountability to Affected Populations (AAP). A range of new AAP tools and guides have also been developed. A suite of resources and roll out plan has been developed to support the successful roll out of the new manual.

PSEA

Since the MTA Plan has continued to improve and strengthen its Safeguarding function and policy framework. Additional safeguarding and PSEA materials have been developed around investigations. Plan has developed and piloted a new mobile app for short learnings for field staff with a focus on SEA and safeguarding. A series of tools and guides have been developed to support COs AAP and safeguarding activities, including an AAP framework, AAP action plan and AAP commitments to partners. These new tools are all in the process of being rolled out. The ER Programmes Manual contains a chapter on AAP.

Plan's Management Standards and Country Office Management Standards reference the need to ensure safeguarding with partners including the requirement to sign the Safeguarding Policy and adhere to the Code of Conduct. Plan communicates its commitment to PSEA to its partners and partner agreements make clear that adherence to Plan's code of conduct, child protection and safeguarding policies is non-negotiable.

Safeguarding training continues to be provided to staff and partners and there is broad awareness of Plan's internal reporting mechanisms. Safe Call is a global platform for staff in all locations to raise concerns. There is a central email address for safeguarding concerns, and it is clear on Plan's website how to raise safeguarding and financial concerns. Staff feel confident that Plan will respond appropriately to any serious complaint.

Since the MTA the application of PSEA by Country Offices has continued to improve, with complaints and feedback mechanisms operational in all responses, and increased investment and attention to AAP in Plan's responses. Interviews with staff and communities indicate that new tools and guidance for PSEA are still implemented somewhat inconsistently at the operational level due to varying capacities in Country Offices. In particular, complaints handling processes are still not yet consistently contextualised to address sexual exploitation and abuse in all humanitarian responses.

Additional guidance has been put together for safeguarding and PSEA in emergencies. Plan continues to promote PSEA and safeguarding deployments in the first phase of an emergency. This was not possible in the Ukraine response as staff were unable to obtain visas. As a means to mitigate this, Plan developed specific tools to support the initial scale up of the Ukraine response.

Localisation

Plan has articulated its commitment to localisation in its new global strategy and 2021 position paper *Localisation in Humanitarian Action* which links to Plan's commitments as a humanitarian partner. Plan's stated intention is to support and strengthen local actors in humanitarian responses and it has global guidance and position papers to this effect. However, Plan's approach to localisation is still developing.

In 2022 Plan signed the 'Pledge of Change', which articulates 21 commitments and a very specific agenda for change towards localisation. Plan has a number Field Country National Offices, which are locally registered and governed Country Offices which carry out fundraising as well as deliver programmes. The organisation is looking at this model as a potential approach to localisation. Plan Colombia is an FCNO and as such has strong quality assurance and risk management systems in place and is certified against the ISO9001 quality standard. This ISO certification results in a higher standard of quality assurance and risk management than other COs.

Plan often collaborates with local partners to design and implement humanitarian responses. It engages partners through all stages of the programme cycle and is receptive to partner feedback. Partners report that Plan provides guidance and training in a range of policy and technical areas relevant to their work. Most partners are highly satisfied with their partnership with Plan. Plan's support to small local NGOs and CBOs in humanitarian contexts is also deeply appreciated and considered largely effective. Plan's humanitarian responses generally lack exit strategies and their support to small local organisations tend to be short term and project based and often lack longer term capacity development for sustainability of local responses.

Gender and Diversity

Plan's performance on gender and diversity remains good. Its commitment to gender equality remains clear and the organisation has a strong focus on promoting gender equality and advancing the rights of women and girls. The nature of its programmes also reflects this commitment, with a particular focus on protection in humanitarian contexts and developing leadership skills and capacities for women and girls.

Plan retains its strong commitment to safeguarding and preventing sexual exploitation and abuse demonstrated through a strong policy framework, high levels of staff awareness, training for staff, dedicated safeguarding resources, and consistent risk identification in needs assessments and programme designs. However, the design of community complaints mechanisms is not consistently undertaken with affected communities including women and girls at risk, and people with disabilities. In addition, community complaints mechanisms are not consistently designed and contextualised to address highly sensitive complaints such as those relating to sexual exploitation and abuse.

Plan has a demonstrated commitment to addressing the needs of marginalised or disadvantaged people, and it has made improvements to its systems and practices giving increased attention to the needs, vulnerabilities and capacities of persons with disabilities, although gaps still remain in systematically addressing the needs of LGBTI+ people in humanitarian contexts.

4.3 Performance against each CHS Commitment

Commitment	Strong points and areas for improvement	Feedback from communities	Average score*
Commitment 1: Humanitarian assistance is appropriate and relevant	<p>Plan's programmes and humanitarian responses are consistently found to be relevant and appropriate. Plan has systems and policies in place to ensure impartial assistance is provided based on needs and capabilities of people. Regular programme reviews and stakeholder meetings are used to adapt some programmes, although this is not systematically done everywhere.</p> <p>Plan systematically collects disaggregated data to improve monitoring of, and to address the needs of, marginalised groups through programmes. Improvements have been made in relation to the inclusion of people with disabilities, although the full inclusion of other marginalised groups remains inconsistent.</p>	<p>Communities consulted believe activities are appropriate and relevant.</p> <p>Targeting criteria in some cases are not made clear to all community members or project participants.</p>	2.3
Commitment 2: Humanitarian	Plan's programmes are considered effective and timely. Programmes are designed in a way which is safe for communities – with strong	Communities report that assistance is timely, and that	2.4

<p>response is effective and timely</p>	<p>protection programmes and effective safeguarding systems. Risks to project participants are analysed through a number of processes (risk register, proposal development, monitoring, etc).</p> <p>While improvements have been made to the timeliness of Plan's responses, obstacles still remain around mandate, decision making, preparedness and finance, procurement and recruitment systems. Plan is aware of these constraints and is seeking to make continued improvements, particularly for rapid response situations.</p> <p>Evaluations are not regularly conducted at programme or response level.</p>	<p>Plan is there when they are needed.</p> <p>Some communities reported that Plan's activities and interventions can sometimes be sporadic or lacking in follow up.</p>	
<p>Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects</p>	<p>Plan's new Global Strategy contains a focus on scaling up and strengthening Plan's humanitarian impact. Plan has recently developed or updated guiding documents to improve its humanitarian response work, strengthen local capacities and strengthening conflict sensitivity. These documents are in the process of being rolled out and their uptake is variable within the organisation.</p> <p>Plan empowers children, adolescents and youth, particularly girls and their families and creates both a positive attitude and resilience. Plan also empowers local leaders and communities to be first responders. Plan positively challenges constraining social norms. Plan has a consistent approach to Do-No-Harm.</p> <p>Partners, particularly well-established organisations, appreciate Plan's unique added value in terms of children's safeguarding and girls' empowerment. However, Plan does not have a systematic approach to exit strategies, or a rigorous consideration of unintended negative effects. Plan's new global partnership approach is not yet systematically implemented in regard to supporting local leaders and community-based organisations.</p> <p>In some cases Plan does not systematically and rigorously implement its personal data protection policies, particularly at local level.</p>	<p>Communities feel supported and are grateful that Plan creates a feeling of caring and safety. Youth participants in Plan's activities reports that they are significantly better off thanks to Plan's support.</p> <p>Some community leaders report insufficient contact or support, and an inconsistent approach to building capacity of local CSOs to maintain the work after Plan interventions end.</p>	<p>1.9</p>
<p>Commitment 4: Humanitarian response is based on communication, participation and feedback</p>	<p>Plan communicates its Code of Conduct and Complaints and Response Mechanism including for PSEAH related issues to communities. This is however not systematically done by all COs. There is also a weakness in checking whether Plan's messages retain their meaning and are understood by communities in the process of their contextualisation. Monitoring the inclusiveness and representativeness of participation is not systematic.</p> <p>Plan generally has strong relationships and good communication with communities. However, while policies for project and programme related information sharing exist,</p>	<p>Communities generally feel listened to and able to provide feedback to Plan and Partners. They report mixed levels of knowledge about Plan's programmes – e.g. when programmes end and what comes afterwards.</p> <p>Communities are not aware of Plan's budgets for projects with which they are involved.</p>	<p>2.0</p>

	<p>they are not systematically implemented. Several COs do not consider information sharing as a priority issue. Plan has yet to build an organisational culture of open communication.</p>		
<p>Commitment 5: Complaints are welcomed and addressed</p>	<p>Plan has clear policies around child protection, safeguarding and PSEA and is committed to accepting and responding to complaints from its stakeholders.</p> <p>Plan's organisational approach to safeguarding and protection is well known throughout the organisation and is generally considered to be effective. Plan's programmes are designed to include referral pathways to supportive organisations for a range of services and where Plan is working well with other agencies in coordinated protection mechanisms.</p> <p>Plan has developed a range of new AAP guidance documents and COs acknowledge and appreciate the direct support available from the GH, in particular from the Safeguarding team. Although COs do not always receive this support in a timely manner.</p> <p>At the response level there is inconsistent application of the GH guidance and tools on feedback and complaints mechanisms and the level of consultation with communities on feedback mechanisms is variable across Plan's responses.</p>	<p>The overwhelming majority of communities are aware of Plan's complaints mechanism and expected behaviour of staff. Although this is not always the case in partner implemented projects.</p> <p>There are inconsistencies in communicating the scope of Plan's complaints mechanisms, some people feel it is for feedback only and not serious complaints.</p> <p>Some communities report inconsistencies in recording, follow-up, and response to feedback. Others report a lack of knowledge of Plan's specific commitment to PSEA.</p>	2.1
<p>Commitment 6: Humanitarian response is coordinated and complementary</p>	<p>Plan's work is generally very well coordinated at all levels with a wide variety of other stakeholders. There is generally excellent coordination with other agencies and strong relationships with national and local government structures.</p> <p>Plan does not systematically assess and support partner capacity to deliver on commitments to humanitarian accountability and relevant quality standards. Partnership agreements do not always include commitment to CHS, reference to Plan's CoC or safeguarding policies.</p> <p>Plan's engagement with coordination bodies is not always as active as it could be. Stakeholders note that Plan could share more through national and local coordination mechanisms, i.e. examples of good practice or unique approaches.</p>	<p>Communities report that Plan's activities are well coordinated with other agencies, both governmental and non-governmental.</p>	2.3
<p>Commitment 7: Humanitarian actors continuously learn and improve</p>	<p>Monitoring activities are often used for learning and project improvement, but this is not done everywhere.</p> <p>Learning platforms, cross departmental, country and thematic learning opportunities are accessible by all staff. However learning between countries and regions happens on an ad hoc basis and Plan lacks an effective and comprehensive knowledge management system, including the record of changes made</p>	<p>Communities provide several examples of changes and improvements in Plan's programmes as a result of their feedback.</p> <p>Learning is not shared with communities on a regular or systematic basis.</p>	1.8

	as a result of complaints and feedback mechanisms.		
<p>Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably</p>	<p>Plan has taken action to address some of the CO capacity issues raised in the MTA through the development of a mentorship programme, increased use of CO management standards, and others. However, Plan’s commitment to responding to rapid onset emergencies in particular is not yet being fully met.</p> <p>Plan now has an improved DRM roster system to provide surge capacity, while it is not yet fully operational it is hoped that this new and improved system will facilitate improvements to Plan’s rapid response capability.</p> <p>The level of preparedness of CO staff and the mid-set shift required to move into humanitarian response work continues to be a challenge. Language remains a constraint for some to access Plan’s training materials, although steps are being taken to improve this. Plan staff and partners are not always made aware of the CHS or Plan’s commitment to CHS.</p> <p>Well-being support for national staff is not always defined or promoted, whereas for international staff it is clear. However, while Plan staff feel generally well supported to do their work, some CO staff note the need for more care for caregivers and security training for frontline staff.</p>	<p>Communities are complementary of the behaviour, professionalism, and humanitarianism of Plan staff.</p> <p>Partners express gratitude and respected the approach that Plan staff had when working with them to improve their work or develop programmes jointly.</p>	2.4
<p>Commitment 9: Resources are managed and used responsibly for their intended purpose</p>	<p>Plan has finance and anti-corruption systems in place. Regular internal and external financial audits take place at all levels. However, this is not systematically extended to partners which creates a gap in the rigour of the anti-fraud and corruption systems. Gaps in the consistent and systematic implementation of Plan’s financial management and anti-fraud policies and processes were found in relation to partnerships. Plan does not have robust systems for monitoring CO compliance with global policies.</p> <p>Documents related to resource management in general, including the environment are either recent or being developed or updated and are not yet systematically mainstreamed throughout the organisation.</p> <p>Procurement policies and guidance have been updated and are in the process of being rolled out.</p> <p>Plan has also developed a newly approved Environmental Policy, which has updated environmental impact assessment tools. Environmental impact is not systematically considered when using local and natural resources. Environmental issues are not perceived as a priority, particularly at local level. Local partners report no specific guidance on environmental sustainability provided by Plan.</p>	<p>Communities do not report any issue in terms of resource management.</p>	1.7

* *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 open weaknesses

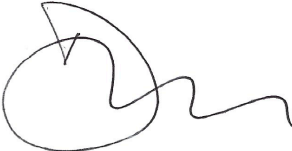
Weaknesses	Type	Resolution due date	Status	Date closed out
2020-2.2: Plan's procurement, administrative and financial processes do not ensure timely humanitarian responses.	Minor	2026/01/29	Extended	
2023-3.4: Plan does not systematically plan a transition or exit strategy in the early stages of a response.	Minor	2026/01/29	New	
2023-3.8: Plan's Policies on Data Protection and Privacy are not systematically implemented.	Minor	2026/01/29	New	
2020-4.1: Plan does not consistently share its Code of Conduct, communicate expected staff behaviour or routinely share budget information with communities.	Minor	2022/07/27	Closed	2023/01/29
2020-4.5: Plan does not have clear policy or guidance on information sharing, particularly with partners and communities.	Minor	2022/07/27	Closed	2023/01/29
2023-4.5: Plan policies for information sharing are not yet in place and do not promote a culture of open communication.	Minor	2026/01/29	New	
2020-5.1: Plan does not ensure that communities are consistently consulted on the design, implementation and monitoring of complaint handling systems.	Minor	2022/07/27	Closed	2023/01/29
2020-5.2: Information on the scope and how to access Plan's complaints mechanism is not communicated to all stakeholders, especially communities.	Minor	2022/07/27	Closed	2023/01/29
2020-5.4: Complaint handling processes for communities are not consistently contextualised to cover sexual exploitation and abuse in all responses.	Minor	2022/07/27	Closed	2023/01/29
2020-5.6: Plan does not systematically ensure that communities are made aware of Plan's commitment to the prevention of sexual exploitation and abuse and the expected behaviour of Plan staff.	Minor	2022/07/27	Closed	2023/01/29
2023-6.6: Plan lacks a harmonised approach to working in partnership and does not consistently support partners capacity to deliver against their humanitarian accountability commitments.	Minor	2026/01/29	New	
2020-7.1: Plan does not ensure that programmes are designed based on prior lessons and experience.	Minor	2026/01/29	Extended	
2023-7.2: Plan does not systematically learn, innovate and ensure changes are implemented based on monitoring and evaluation throughout the organisation.	Minor	2026/01/29	New	
2020-8.4: Plan does not ensure that it has the capacity and capability at Country Office level to meet its programme objectives.	Minor	2026/01/29	Extended	

2020-9.4: Plan does not systematically consider the impact on local resources and there is no specific attention to the environment in Plan's procurement manual.	Minor	2026/07/20	Extended	
2023-9.5: Plan does not systematically monitor the implementation of the Country Office Management Standards and Indicators, in particular as they relate to corruption and fraud management.	Minor	2026/01/29	New	
2023-9.6: Plan does not ensure that processes are in place to manage the organisation's resources by monitoring CO compliance with global policies and processes.	Minor	2026/01/29	New	
Total Number of open Weaknesses	11			

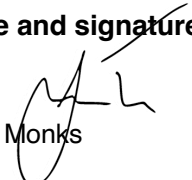
6. Recommendations for next audit cycle

<p>Specific recommendation for sampling or selection of sites or any other specificities to be considered</p>	<p>A number of weaknesses and observations were found related to Plan's ability to effectively respond to and ensure they meet the CHS during rapid onset emergencies. It is recommended that the next audit sample includes at least some elements of rapid onset emergency responses, as well as programmes delivered largely or solely through local partners. West and Central Africa have not received an onsite assessment throughout the first audit cycle, it is recommended to include this region in the sample for the next audit.</p> <p>It is recommended that specific follow up take place in the next Audit to verify that the action plan has been fully implemented in response to the identified serious data breach case.</p>
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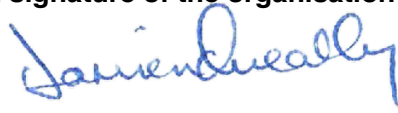
7. Lead auditor recommendation

<p>INDEPENDENT VERIFICATION</p> <p>In our opinion, Plan International demonstrates a high level of commitment to the Core Humanitarian Standard on Quality and Accountability and its inclusion in the Independent Verification scheme is justified.</p>	
<p>Name and signature of lead auditor:</p>  <p>Daniel Rogers</p>	<p>Date and place:</p> <p>2023/01/29</p> <p>Brighton, UK</p>

8. HQAI decision

Registration in the Independent Verification Scheme maintained:	<input checked="" type="checkbox"/> Accepted <input type="checkbox"/> Refused
Next audit: before 2026/03/07	
Name and signature of HQAI Head of quality assurance:  Joost Monks	Date and place: 7 th March 2023, Geneva

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: 	Date and place: 22.03.2023

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 issue 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