

SOS Children's Villages The Netherlands (SOS CV NL)

Initial Audit – Summary Report - 2023/07/06

1. General information

1.1 Organisation

Type	Mandates	Verified
<input checked="" type="checkbox"/> International <input type="checkbox"/> National <input type="checkbox"/> Membership/Network <input checked="" 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	Stichting (foundation)	
Head Office location	Amsterdam, the Netherlands	
Total number of organisation staff	56	

1.2 Audit team

Lead auditor	Joanne O'Flannagan
Second auditor	Julle Bergenholtz-Foglander
Third auditor	
Observer	
Expert	
Witness / other participants	

1.3 Scope of the audit

CHS Verification Scheme	Certification
Phase of the audit	Initial Audit, First cycle
Coverage of the audit	The audit scope only covers the humanitarian programmes of SOS CV NL which are overseen by the SOS Children's Villages International (CVI) General Secretariat (GSC) and its International (IO) and Regional Offices (RIO). SOS CV NL implements humanitarian programmes primarily through Member Associations (MAs), and, to a lesser extent, through other partners, in countries where the SOS Children's Villages Federation has member presence. The audit scope does not extend to the individual MAs that are implementing those humanitarian programmes.
Extraordinary or other type of audit	N/A

1.4 Sampling*

Total number of Country Programme sites in scope			4
Total number of sites for onsite visit			0
Total number of sites for remote assessment			1
Name of Country programme site	Included in final sample (Y/N)	Rationale for sampling and selection / de-selection decision	onsite or remote
Random sampling			

None		See justification below	
Purposive sampling			
Ethiopia	Large scale and complex programme implemented as part of a consortium (SOS CV Ethiopia is lead) and including local NGO partners, funded by the Dutch Relief Alliance.		Remote
<p>Any other sampling performed for this audit: SOS CV NL is a member of the SOS Children's Villages Federation and all humanitarian programming of the federation is overseen by the SOS Children's Villages International (CVI) General Secretariat (GSC) and its International (IO) and Regional Offices (RIO). The Global Emergency Response (GER) team at the GSC is responsible for assuring humanitarian programme quality and accountability on behalf of members, and all programme funds are transferred through Shared Treasury Services at the GSC. SOS CVI is certified by HQAI against the CHS (2023).</p> <p>Considering that SOS CV NL's four Country Programmes (CP) were all included in the sampling process for the SOS CVI Initial Audit (IA) (2023) and one of these, Somaliland, was selected for onsite assessment activities, the auditors considered that no onsite CP assessment was required as evidence generated from the SOS CVI IA is relevant to informing findings for the SOS CV NL audit. Further, the Lead Auditor for both audits is the same. Therefore, no random sampling exercise was conducted. This was done to achieve greater efficiency in the audit process. With a view to generating findings of most relevance to SOS CV NL the auditors decided to conduct a reduced remote assessment of one purposively sampled programme (Ethiopia) which represents a large and complex programme in SOS CV NL's portfolio, funded by the Dutch Relief Alliance (DRA). The remote assessment included evidence from interviews with SOS CV Ethiopia staff, a local partner and stakeholder, a small number of consultations with communities and review of relevant document evidence.</p>			
<p>Sampling risks identified: The audit team is confident in the audit findings from the available evidence generated given the purposive remote assessment of 1 CP to complement existing evidence from the CP (Somaliland) that was sampled for the SOS CVI IA, and which is part of the SOS CV NL humanitarian programme portfolio.</p>			

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

2. Activities undertaken by the audit team

2.1 Locations Assessed

Locations (SOS CV NL)	Dates	onsite or remote
Head Office - Amsterdam, the Netherlands	17-21 April, 2023	Onsite/remote
Ethiopia	24-28 April, 2023	Remote
Locations (assessed under SOS CVI Certification Audit)		
Head Offices (IO) - Innsbruck and Vienna, Austria	17th - 19th January 2023	Onsite
Somaliland	13th - 16th February 2023	Onsite
Greece	20th - 23rd February 2023	Onsite
Philippines	27th February - 3rd March 2023	Remote
Niger	27th February - 3rd March 2023	Remote

2.2 Interviews

Level / Position of interviewees (SOS CV NL)	Number of interviewees		onsite or remote
	Female	Male	
Head Office			
Management	7	1	Onsite/remote
Staff	6	2	Onsite/remote
Others		1	Remote
Country Programme (Ethiopia)			
Management		3	Remote
Staff	2	2	Remote
Partner staff		3	Remote
Others		1	Remote
Total number of interviewees	15	13	28
Level / Position of interviewees (SOS CVI)			
Head Office - IO and RIO			
Management	8	9	Onsite and remote
Staff	10	3	Remote
Governance		1	Remote
Country Programme (Somaliland)			
Management	0	4	Onsite
Staff	5	5	Onsite
Total number of interviewees	23	22	45

2.3 Consultations with communities

Type of group and location (SOS CV NL)	Number of participants		onsite or remote
	Female	Male	
Group Discussion with programme participants of DRA Joint response (mixed) - Harar, Ethiopia	2	2	Remote
Group Discussion with programme participants of DRA Joint response (mixed) - Harar, Ethiopia	2	2	Remote
Total number of participants	4	4	8
Type of group and location (SOS CVI)			
Community Protection Committee - IDP settlement 1, Hargeisa region, Somaliland.	5	2	Onsite
WASH Committee – IDP settlement 1, Hargeisa region, Somaliland	13	0	Onsite

Community Group Discussion (women) - IDP settlement 1, Hargeisa region, Somaliland.	8	0	Onsite
Community Committee - IDP settlement 1, Hargeisa region, Somaliland	6	2	Onsite
Community Focus Group Discussion (women) - IDP settlement 1, Hargeisa region, Somaliland.	7	0	Onsite
Community Group Discussion (men) - IDP settlement 1, Hargeisa region, Somaliland.	0	6	Onsite
Community Committee - IDP settlement 2, Hargeisa region, Somaliland	6	2	Onsite
WASH Committee - IDP settlement 2, Hargeisa region, Somaliland	8	2	Onsite
Community Group Discussion (including members of Community Protection Committee) - IDP settlement 2, Hargeisa region, Somaliland.	5	3	Onsite
Community Group Discussion (men) - IDP settlement 2, Hargeisa region, Somaliland.	0	14	Onsite
Community Group Discussion - IDP settlement 2, Hargeisa region, Somaliland.	8	0	Onsite
Group Discussion - Girls (younger group) - IDP settlement 3, Hargeisa region, Somaliland.	8	0	Onsite
Protection Committee - IDP settlement 3, Hargeisa region, Somaliland.	5	3	Onsite
Group Discussion - Girls (older group) - IDP settlement 3, Hargeisa region, Somaliland.	6	0	Onsite
Group Discussion - Boys (aged 11-14 years) - IDP settlement 3, Hargeisa region, Somaliland	0	8	Onsite
Group Discussion – Boys and male Youths (aged 14-21 years) - IDP settlement 3, Hargeisa region, Somaliland	0	7	Onsite
Total number of participants	85	47	132

2.4 Opening meeting

Date	2023/04/17
Location	Amsterdam
Number of participants	15
Any substantive issues arising	None

2.5 Closing meeting

Date	2023/05/03
Location	Remote
Number of participants	11
Any substantive issues arising	None

3. Background information on the organisation

3.1 General information

SOS Children's Villages The Netherlands (SOS CV NL), in Dutch SOS Kinderdorpen Netherlands, is a non-governmental and non-profit independent member association (MA) of the SOS Children's Villages (SOS CV) Federation, with headquarters in Innsbruck, Austria. The organisation implements humanitarian and development programmes with a focus on children and young people in need and protects their interests and rights around the world. SOS CV NL, as an MA of SOS CV Federation, is part of the world's largest non-governmental organisation focused on supporting children without parental care, and families at risk with 118 members, and presence in more than 130 countries and territories worldwide. SOS CV NL was established in the mid-1960s; it does not generally deliver programmes in the Netherlands but plays a significant role in raising funds, mainly for programmes implemented by other SOS CV MAs, in countries around the world.

SOS CV NL has a presence, through its funding, in 25 countries and territories worldwide (2021), with 95% of programme participants living in the African continent. SOS CV NL's main work is concerned with the provision of loving and supportive alternative care when children can no longer live with their families, in coordination with communities and authorities. The organisation works with children, families, communities and states to prevent family breakdown and ensure that the rights of children are achieved. SOS CV NL advocates for children's rights by encouraging them to actively take part in the decision-making processes that affect their lives and to speak up for themselves. In its humanitarian work, SOS CV NL recognises the particular vulnerability of children in the context of crises and acts to protect and care for children primarily through support to parents and caregivers. In terms of the reach of its supported programmes, 78% of programme participants were reached through humanitarian aid (six programmes), while 15% were reached through family care (15 programmes) in 2021.

SOS CV NL, as part of the SOS CVI Federation, specialises in the protection and care of children, including care for unaccompanied and separated children; family reunification; child-friendly spaces; and psychological and social support. To prevent family separation, families are also supported with humanitarian assistance in sectors such as health, food security and livelihoods, mental health and psychosocial support (MHPSS), education, and water and hygiene (WASH), according to identified needs. The humanitarian work of SOS CV NL is rooted in the SOS CVI Global Humanitarian Strategy 2030 which prioritises interventions focused on caring for unaccompanied and separated children (UASC), preventing family separation, and family reunification and strengthening in emergencies.

SOS CV NL's Strategy 2021-2024 has three main goals:

- More Impact – by being a driver of a systemic transition through the implementation of the UN Guidelines for the Alternative Care on: a) family preservation, b) full range of options alternative care, c) youth employment and d) humanitarian aid
- More Euros – by attracting new donors, increasing donor contributions, maintaining and expanding its network
- Fit for the Future – by being a resilient and result-driven organisation with focus on quality and results, open to innovation and improvements, attention to talent development, a good working atmosphere and strong positioning.

The SOS CV NL Framework 2022-2024 outlines five guiding principles for the organisation's work in order to achieve its strategic goals:

- Best interest of the child – All decisions and actions made by SOS CV NL shall always have concern for children as its main focus. This work shall be in line with the UN Convention on the Rights of the Child.
- Child Safeguarding – SOS CV NL is committed to creating and maintaining a caring and protective environment for children. This includes a commitment to protect children from harm and any form of abuse, neglect, exploitation and violence.
- Meaningful child and youth participation – SOS CV NL believes that a high degree of child and youth participation increases the quality of care and the safety of children in programmes. The organisation therefore works to ensure that children and youth are able to participate in decisions affecting their everyday lives.
- Leave no one behind – SOS CV NL programmes shall target the poorest and most vulnerable communities. This includes combating root causes of discrimination and rising inequalities within the programme countries.

- Shifting the power – SOS CV NL commits to contribute to a systematic change within the sector to promote the ownership, agency and power of local actors. This includes basing programmes on local needs, concerns and knowledge.

SOS CV NL is one of the 14 member organisations of the Dutch Relief Alliance (DRA), working in partnership with the Dutch Ministry of Foreign Affairs, on humanitarian action. The DRA works through a Joint Response (JR) mechanism in humanitarian contexts where member organisations work to address acute humanitarian needs in a holistic way. Joint responses are co-created and implemented by members and local partners, selected on the basis of geographical and technical criteria. The DRA uses a dual response model, either acute or protracted humanitarian crisis. During 2022, SOS CV NL was part of four JR responses funded and supported by the DRA, and assigned as lead agency for one of these (Ethiopia). SOS CV NL's involvement in the DRA has significantly increased the scale and scope of its humanitarian programme portfolio over recent years.

In 2017, the International Senate of the SOS CV Federation commissioned an Independent Child Safeguarding Review (ICSR) to address the issue of historic safeguarding failures within the federation. The report (Keeping Children Safe) set out consolidated findings and recommendations to support improvements in safeguarding practices. Subsequent to the report's publication, SOS CVI developed a Safeguarding Action Plan (2021-24) with the aim of addressing key learnings of recent years with regard to child safeguarding. This safeguarding plan, while owned by SOS CVI, depends, for its achievement, on the active commitment and engagement of all members, including SOS CV NL. SOS CV NL has, since the publication of the report, created a position of Child Safeguarding Advisor and Focal Point for child safeguarding issues.

According to the most recent Annual Report (2021) the total income of SOS CV NL was €28.7 million. The report indicates that revenue increased by 6%, with growth reported in every continent, while donor support rose by 7% and government subsidies by 6%. Of that total, 62% of income is generated through private individual donations, 25% from government subsidies and 13% is generated through businesses, lottery organisations and other non-profit organisations. In terms of programme expenditure, strengthening families and family-oriented care constituted 51%, while humanitarian funding constituted 33%. The remaining expenditure was targeted towards Education, Youth Employment and Other expenditure.

3.2 Governance and management structure

SOS CV NL is one of the 118 national SOS Children's Villages associations that constitute the SOS CV federation. As members of the federation, each SOS CV MA is committed to applying the federation's statutes, standards for quality childcare, and financial and administrative practices. SOS CV members are generally referred to as either Promoting and Supporting Associations (PSAs) or National Associations (NAs); all are considered Member Associations (MAs). As a PSA, SOS CV NL's primary purpose is to raise funds for international programmes implemented by NAs. The General Assembly (GA), which convenes every two years (as of 2023), is the highest decision-making body of the federation. All MAs have the right to participate and vote at the GA. The GA directs decisions relating to the federation's statutes and elects the President and Vice-President, and other members of the International Senate. The International Senate (IS), the overriding policy and supervisory body of the federation, is responsible for formulating policy changes and drawing up procedural guidelines. It meets formally twice per year. The General Secretariat (GSC) is responsible for implementing strategic decisions taken by the GA and the IS, developing and monitoring federation quality standards, and representing the federation in international communications and forums.

As laid out in the SOS CV NL Statutes, SOS CV NL also has its own governance structure independent from that of the SOS CV Federation. This includes a board of directors, the Supervisory Board (SB) consisting of six members, including the Chairperson. The SB supervises management policy, tests activities and results against policy, and monitors the general affairs of the organisation. The SB appoints the General Manager for an indefinite term, and supervises their performance. The tasks of the SB are laid down in the Supervisory Board Regulations. Members of the SB are selected by majority vote and can serve two four-year terms. This is in line with the Corporate Governance Code of the Netherlands. The members of the SB receive no compensation. The Chairperson is appointed without a term limit and meets with the General Manager on a monthly basis for coordination and planning purposes.

The SB meets six times each year, with the members of the Management Team (MT) participating in the meetings depending on the agenda. Decisions taken by the SB include

approval of long-term visions and strategies, reviewing and approving budgets and plans, and the adoption of financial statements. The SB additionally carries out its work through four committees tasked with consulting the organisation on matters relating to HR, fundraising, audit, and the Simba Family Care programme. These committees meet regularly during the year, with the HR committee meeting the staff representative body twice a year.

The SB annually holds a performance review of its activities for the SOS CV NL Annual Report. The topics discussed include:

1. The composition and responsibilities of the Supervisory Board
2. The effectiveness of meetings and information provision
3. The performance of the committees and individuals
4. The Supervisory Board's relationship with management and the organisation

The Management Team (MT) consists of the three senior divisional managers (recently reduced from five) and the General Manager. The separation of supervision and management is formally laid down in the Articles of Association and elaborated in the governance regulations. The Management Team is responsible for day-to-day management and has ultimate responsibility for the implementation of the organisation's policy implementation plan and activities. The MT has documented bi-weekly meetings to discuss reports, operational challenges and strategic issues for SOS CV NL. The content of these discussions and other strategic matters are communicated to the SOS CV NL staff in bi-weekly staff meetings to promote transparency.

SOS CV NL is in the process of reconfiguring its departmental structures and will soon be divided into three main divisions (down from five), each led by a senior Manager: Programmes and Partnerships; Communications and Fundraising; and Business Management (including finance and HR). Departments are divided into different teams, with team coordinators who report directly to senior Managers. These team coordinators are not considered part of the Management Team. Each department has its own departmental plan which sets out goals and plans for the year, with responsibilities allocated to different team members.

3.3 Key internal quality assurance, internal control and risk management mechanisms

As a member of the SOS CV Federation, SOS CV NL is primarily bound by the policies, procedures and mechanisms for quality assurance and risk management of the federation. At a Dutch level SOS CV NL complies with relevant regulations and laws and is formally recognised by the CBF Dutch certification for charities. The CBF conducts annual audits of organisations against the standards of the Recognition Regulations. SOS CV NL is compliant with the Dutch AVG law (GDPR). External audits are conducted annually, and the organisation undergoes periodic tax investigation to ensure compliance. SOS CV NL also adheres to the Partos Code of Conduct, which covers fundraising, equitable partnerships, governance, professionalism, integrity and accountability.

All members of the federation are obliged to abide by the Statutes of SOS Children's Villages International (revised June 2022). SOS CV NL staff are obliged to abide by the current Code of Conduct (CoC), which includes a prohibition on any form of discrimination, harassment, or abuse (physical, sexual or verbal), intimidation or exploitation, or other infringements on the rights of others. The federation has a range of internal frameworks for quality assurance, including in relation to financial and resource management, child protection, child safeguarding, Preventing Sexual Exploitation, Abuse and Harassment (PSEAH), risk management and monitoring and evaluation. These policies and processes comprise a range of binding and non-binding policies and guidelines.

The Internal Control System Handbook applies to all MAs receiving funding and describes the controls which must be in place over a range of financial domains. Internal controls include the International Treasury Policy, Anti-fraud and Anti-corruption Policy and Guidelines, and the Procurement Instructions. SOS CVI has an Internal Audit team which conducts financial, systems and programme audits across the federation and reports directly to the Fraud and Audit Committee of the IS. The Internal Audit function has a presence in the International and Regional Offices and has responsibility for the investigation of allegations of fraud or corruption.

The GSC has a risk management framework in place which covers a range of high-level risks, including those in relation to safeguarding, programme quality and governance; risk leaders, ratings, controls and recommended actions are captured. The Risk Register is reviewed on a regular basis by the Executive Board of the GSC. Specific to its humanitarian programming, the Institutional Funding Practical Guide (PRAG) Toolkit has risk

management guidelines which humanitarian programmes must follow when they receive institutional funding. The guidelines require SOS members to identify, rate and mitigate risks (including identifying responsible actors). At a Dutch level, SOS CV NL also has a risk register which covers risks related to finance, strategy, accountability, compliance and reputation; the register includes mitigations and names the person responsible for carrying out the mitigating actions.

Guidance for monitoring, evaluation and learning across the SOS CV Federation is provided in its Results Based Management Policy Support Document and Toolkit. The federation also provides mandatory guidance for emergency programming on monitoring, evaluation and learning in its PRAG Guideline and Toolkit for institutionally funded programmes.

SOS CV NL has a Personnel Handbook which outlines all the HR rules and regulations. Policies and procedures are guided by Dutch law and informed by the mission of the SOS CV Federation. The handbook makes explicit SOS CV NL's commitment to the treatment of staff with respect, non-tolerance for any form of bullying or discrimination (based on race, religion, orientation, etc) with associated sanctions in place. The Code of Conduct (CoC) of the federation is signed by all staff, board members and contractors of SOS CV NL. It is presently being reviewed to include specific elements in relation to do no harm, gender equality, diversity and inclusion. Approval by the GA is anticipated in the second quarter of 2023. It is expected that training on the new CoC will be mandatory for all staff in all MAs. The federation has a range of child protection/safeguarding policies and guidance which align with protection commitments towards its primary target group of children and young people. However, at the current time, aside from the Sexual Misconduct Regulation (2021), SOS CVI policies and guidance do not explicitly describe commitments and instruments to safeguard adults. SOS CVI publishes an annual Child Safeguarding Report.

SOS CVI published two Regulations in December 2022: Misconduct Incident Management Regulation and Misconduct Investigation Regulation setting out new processes by which complaints of misconduct will be investigated across the federation. The organisation facilitates whistleblowing, both internally and externally, by availing an online whistleblowing channel and the provision of a Q&A document which addresses common questions regarding whistleblowing particularly in relation to reporting suspicions of corruption or child safety concerns. The Whistleblowing channel is exclusively open for the reporting of suspected corruption and child safety concerns. Complaints received through this channel are streamed to the appropriate part of the organisation for investigation. The process allows for anonymous reporting. At a Dutch level, the SOS CV NL Regulations for Reporting (possible) Abuses outlines how reports can be made including anonymous reporting. Before a report is made SOS CV NL staff can seek the advice of a confidential advisor (of which there are two; one internal and one external). The confidential advisor acts as a sounding board and will assist staff in assessing whether a report falls within the scope of the relevant rules and regulations.

SOS CVI has an Individual's Safety and Security Policy Support Document which is mandatory for all SOS MAs and GSC. SOS CVI has significantly increased its investment in providing security support for staff throughout the federation resulting in Security Advisors in each Regional Office (one is still under recruitment), draft strategy and training documents. SOS CV NL has its own Safety and Security Policy for when its employees are travelling and Security Plans are developed in advance of travel. HEAT training is required for travel to high-risk countries. There is a Crisis Management Team in place in case of a serious incident.

3.4 Work with partner organisations

SOS CV NL implements its humanitarian work through MAs and through other partner organisations. There is no federation-wide or SOS CV NL partnership policy that outlines the organisation's approach to working with partners outside of the federation. However, the Institutional Funding Practical Guide (PRAG) contains a Partner Policy sample document which MAs may adopt as country-level policy. The PRAG Toolkit also provides guidance to how internal partnerships within the federation should be developed, documented and governed. Relationships between PSAs and MAs are considered internal partnerships and these are governed by Partnership Agreements and MoUs.

SOS CV NL collaborates with partners to achieve its goals, specifically to advocate for the rights of children and young people who have lost or are at risk of losing parental care. According to the SOS CV NL Framework 2022-2024, the organisation considers local partnerships as the only viable way forward to effectively secure the rights of children and young people. The framework further states that SOS CV NL specifically recognises the potential to deliver impact through local partnerships within the areas of: strengthening

advocacy within its programme contexts; increasing knowledge and expertise within its priority areas; and growing its strategic funding. Local partnerships are managed by the MA active within the country context of the programme. SOS CV NL engages partners through capacity building of both MAs and other local partners. SOS CV NL has recently produced a short document “Shifting the Power” in which it states that partnerships currently create power imbalances between SOS CV NL, the MA and the local partner by not sufficiently involving local actors in programme design and by portraying local organisations and communities without agency. The organisation is committed to tipping the balance of power towards a local community- and local people-centred, inclusive and more equitable ways of working together.

Apart from local partnerships, SOS CV NL also enters partnerships with Dutch and international networks and organisations working within the field of child protection and humanitarian action. This includes among others the Dutch Relief Alliance, the Coalitie Kinderrechten in Ontwikkelingssamenwerking (which works to improve the position of children in developing countries) and Joining Forces, an alliance of the six largest child-focused organisations in the world. The partnership with the Dutch Relief Alliance is governed by a specific agreement.

4. Overall performance of the organisation

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

SOS CV NL's systems of governance and management are anchored in the federation's shared commitment to giving the interests of children and of the federation precedence over individual members' interests, including through the sharing of resources. Recognising that individual actions and performance impact all other MAa, the statutes commit the federation to core principles of cooperation and agreed-upon binding policies (including the Code of Conduct (CoC); child safeguarding; misconduct regulations). The Good Management and Accountability Quality Standards set the quality standards in the area of management and transparency, the integrity of the organisation and the protection of assets. These quality standards apply to all member associations and specifically to board members and members of management who have a leading role in ensuring good management and accountability.

SOS CV NL is managed in accordance with the requirements of the Code for Good Governance for fundraising organisations (SFB Code Goed Bestuur), meaning that daily management of the organisation and its supervision are separated. The supervisory role is assigned to the SB which supervises the Executive Board, assess activities and results, and monitors the general conduct of business.

A clear commitment around the application of programme quality standards in humanitarian programming, in line with the requirements of the CHS, is not established and agreed upon across the federation, and SOS CV NL recognises that quality assurance in humanitarian programmes is inconsistent, although the organisation is committed to using the results of the current audit to help drive improvement. The recently published Global Humanitarian Strategy 2030 (2021), to which SOS CV NL contributed, prioritises the expansion of SOS CV Federation's humanitarian programmes and capacity; the ambition outlined in the strategy is expected to be underpinned by the endorsement of the federation's humanitarian mandate by the General Assembly in 2023 which will bind the whole federation to the humanitarian imperative and associated standards for internal quality assurance. The Humanitarian Strategy explicitly references the CHS, including conducting CHS assessments and implementation of improvement plans.

At the current time, SOS CV Federation members apply different principles, standards and practices in their humanitarian programmes, related to: Monitoring, Evaluation and Learning (MEL); community engagement, participation and feedback; programme assessment, design and implementation; and risk management from the perspective of people and communities affected by crisis. Complaint handling mechanisms are broadly consistent across programmes.

The federation has been effective in rolling out the Child Safeguarding Policy and Action Plan and the Sexual Misconduct Regulation (PSEAH) and SOS CV NL staff demonstrated commitment to and understanding of these policies; while there was evidence of a clear understanding of the CoC, not all SOS CV NL staff had undergone refresher training on the CoC (although it is now a mandatory part of SOS CV NL induction processes).

Internal audits are conducted in accordance with SOS CVI's policy by IO/RIO on behalf of federation members and cover relevant internal controls at IO and MA levels (including, finance, Information Communication and Technology and programming), findings are shared and utilised as relevant by SOS CV NL where their funds are implicated. Internal auditors are in place at IO and RIO levels and in some larger/higher risk MAs. The lack of a comprehensive system for risk management across the federation, means that some gaps exist when it comes to the effectiveness of SOS CVI's systems, approaches and strategies for assuring the CHS across all humanitarian programmes (see section 4.3). Systems for the prevention of fraud and corruption, risk management and mitigation are well established. At a Dutch level the SB conducts an annual risk assessment, prepared by the executive MT and conducts periodic follow ups; priority risks are discussed at every SB meeting focused on the most serious risks including those related to safety and security of SOS CV NL staff.

Relevant staff in SOS CV NL are trained in the compliance requirements of the federation including those for financial management and the prevention of fraud and corruption. Financial and operational reports are submitted periodically (at least every 3 months) and SOS CV NL retains an external auditor to assess financial reports and monitor fraud and corruption risks. New staff are trained on child safeguarding and the CoC as part of mandatory induction procedures.

4.2 Level of implementation of the CHS

SOS CV NL faces some challenges in assuring compliance with the CHS, in part due to its high degree of dependency on the application of policies, procedures and systems by SOS CVI and its offices. There is no centralised system or policies for accountability to communities and people affected by crisis, and humanitarian programme quality assurance within the federation. MAs have different organisational capacities, levels of resourcing, and understanding of humanitarian principles and standards, notwithstanding the shared vision, values and principles that underpin SOS CV Federation's core mission. In particular, the fundamental commitment to, and focus on children's and young people's rights and interests are not as well represented in humanitarian programmes as might be expected. Implementation of the CHS standards in relation to participation and feedback (C4) and awareness of CoC/standards of staff behaviour and consultation on complaint handling processes (C5), as they relate to children and young people in particular, require strengthening to meet the requirements of the standard.

SOS CV NL, in line with the findings of the SOS CVI audit, performs strongly in relation to its commitment to coordination and complementarity (C6); in general SOS CV NL also performs well and demonstrates broad conformity against most indicators in commitments 1, 8 and 9, notwithstanding some areas of weakness which are highlighted in the report. The weakest areas relate to identification of risks of unintended negative effects and protection of personal data (C3); to ensuring that communities are provided with and are aware of organisational commitments to standards of behaviour/conduct for which they can hold SOS CVI to account (Cs 4 and 5); and policies and mechanisms to support learning and continuous improvement (C7). While monitoring processes are established in humanitarian programmes these are not systematically robust enough (time, resources, procedures) to enable timely adaptation and to respond to poor performance. SOS CV NL's distance from programme operations, notwithstanding some onsite monitoring, constrain its capacity to assure programme quality and accountability in line with all the requirements of the CHS.

SOS CV NL, as a member of the federation, is achieving success in ensuring that PSEAH and the safeguarding of children is a priority. This was evidenced during the audit both at SOS CV NL level and at the programme level. However, there remains a gap in relation to adult safeguarding/protection (guidance, expertise and resources). Commitments to gender and inclusion are broadly integrated in programme strategies and efforts are made at the programme level to ensure that persons with a disability or other vulnerability factor that may place them at risk of exclusion, are included. SOS CV NL is committed to localisation and 'shifting the power', demonstrated in its support to MAs (based on assessment and targeted capacity support, e.g., in the area of safety and security) and its prioritisation of engaging with local authorities and structures (governmental and community) within its programming.

4.3 Performance against each CHS Commitment

Commitment	Strong points and areas for improvement	Feedback from communities	Average score*
<p>Commitment 1: Humanitarian assistance is appropriate and relevant</p>	<p>SOS CV NL's key documents and tools ensure a policy framework which provides guidance on relevant and appropriate context analysis that takes account of the diversity of communities. SOS CV NL additionally has well developed systems in place for assessing needs as well as a systematic practice for the disaggregation of data based on gender and age. Partners affirm that SOS CV NL programmes are based on an ongoing analysis of the context and that SOS CV NL can adapt programmes to respond to evolving needs in the context.</p> <p>Areas in need of attention include ensuring systematic analysis of the needs of people with disabilities in programmes. Further, SOS CV NL does not have guidance in place on how to assess the strengths and capacities of communities affected by crisis.</p>	<p>Communities express that the support takes account of their needs and programmes are adapted to make them as relevant as possible. Communities further state targeting and selection criteria are clear and that programmes are sensitive to the context.</p>	2.5
<p>Commitment 2: Humanitarian response is effective and timely</p>	<p>SOS CV NL has a monitoring and evaluation framework which provides the organisation with tools and systems to carry out follow-up of project outcomes, outputs and activities. The policy framework of SOS CV NL that centres around child protection is well integrated into programmatic commitments. Partners note that SOS CV NL humanitarian work related to child protection is rooted in relevant technical standards and that SOS CV NL assures that gaps within implementation are addressed through its monitoring procedures.</p> <p>Areas in need of attention include the conduct of risk assessments that systematically capture the contextual risks related to the safety of communities. SOS CV NL does not have contingency mechanisms in place to systematically ensure timely response.</p>	<p>Communities indicate that they feel safe participating in SOS CV programmes and that they have been consulted on risk areas in the context. Communities also state that the programmes generally cover their most urgent needs.</p>	2.6
<p>Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects</p>	<p>The audit found gaps in policy and practice of SOS CV NL in relation to: ensuring humanitarian actions avoid negative effects; and building local resilience. The auditors acknowledge that the SOS CV Federation has a number of relatively new initiatives underway which may address some of the Corrective Action Requests (CARs) raised in the near future.</p> <p>SOS CV NL supports the building of local capacity through engagement with local structures and initiatives and in its support for local partners.</p> <p>While child safeguarding is a clear focus at every level, the recognition that adults may also face vulnerability is not explicitly reflected in safeguarding policies/processes. Further, a clear policy to safeguard personal information of programme participants is not yet in place.</p> <p>SOS CV NL processes to identify and act on potential or actual unintended negative consequences of its programming are not sufficiently robust to ensure these are identified and acted upon in a timely and systematic manner. Systematic support for building community</p>	<p>Communities indicated that the support provided contributed to their resilience and wellbeing and that the support provided has enabled their recovery and benefitted the local economy.</p>	1.9

	resilience is not yet embedded in humanitarian programming, including in areas prone to protracted crisis.		
Commitment 4: Humanitarian response is based on communication, participation and feedback	<p>While SOS CV NL programmes endeavour to engage communities, the policy environment for information sharing does not clearly define what information SOS CV NL shares, with whom and how, including what information is shared with communities, and a minor CAR is recorded. This policy weakness is reflected in gaps in practice on ensuring that information is provided to communities, about its principles, Code of Conduct and expected behaviours of staff.</p> <p>Furthermore, a lack of policy and guidance means that SOS CV NL programmes do not ensure that mechanisms are systematically in place to enable communities to provide feedback on their level of satisfaction with the quality and effectiveness of the assistance received, and that pay attention to the gender, age and diversity of those giving feedback. A further minor CAR is raised.</p> <p>While tools are available to facilitate the participation and engagement of communities and people affected by crisis at different stages of a programme, the organisation does not yet ensure the effective participation and engagement of children and young people in its humanitarian programmes.</p>	Communities indicate they feel included and consulted during project planning and implementation. They further indicate that they consider partner staff to be approachable and open to listening to and responding to their feedback	2.0
Commitment 5: Complaints are welcomed and addressed	<p>The publication of the SOS CV Federation's misconduct regulations affirms ongoing efforts to refine and strengthen commitments to ensuring that complaints are taken seriously and are acted upon in accordance with defined policies and processes. The regulations bring together a number of existing policy and policy support documents that address processes for handling individual categories of complaints related to child safeguarding, sexual misconduct, and fraud and corruption. Complaints that are outside of the remit of SOS CV MAs are referred to the relevant authority or organisation through working relationships established in national, local or inter-agency coordination mechanisms.</p> <p>Notwithstanding the commitment to welcome and address complaints, SOS CV NL does not ensure that all humanitarian programmes have fully established complaint handling processes in line with defined policies and processes. As per the findings in C4, communities are not fully aware of the CoC and PSEAH commitments and of what behaviours they can expect from staff. In addition, communities and people affected by crisis, including children and young people, are not consulted on the design, implementation and monitoring of complaints-handling processes (minor CARs are recorded).</p> <p>The SOS CVI website has a page dedicated to feedback and complaints, two separate channels (buttons) are provided for potential complainants to follow depending on whether they are a child or an adult. The channel is available in multiple languages. However, the SOS CV NL website does not provide links to the available mechanisms.</p>	While communities were aware of some of the formal and informal complaint channels they did not have a clear understanding of the scope of such mechanisms. Communities indicate they feel generally safe to raise a complaint if necessary, and expressed confidence in how any complaint would be handled.	1.9

	<p>Staff expressed some concern that available capacity to effectively manage all child and adult safeguarding complaints/reports, in a timely, fair and appropriate manner is insufficient.</p>		
<p>Commitment 6: Humanitarian response is coordinated and complementary</p>	<p>SOS CV NL commits through several key steering documents and tools to coordination and collaboration with relevant stakeholders including local and national authorities and other humanitarian organisations. The organisation also actively participates in coordination bodies and networks that help inform the design and implementation of programming. Partners state that SOS CV NL regularly share information and learnings from coordination platforms and network meetings.</p> <p>Areas in need of attention include ensuring that analysis of responsibilities and capacities are carried out and documented in SOS CV NL programmes. Further, SOS CV NL does not systematically ensure that local partners (non-federation members) are made aware of relevant donor contract requirements.</p>	<p>Communities believe the SOS CV programmes are well coordinated with local authorities and other humanitarian organisations. Communities did not witness duplication within the programme area.</p>	2.7
<p>Commitment 7: Humanitarian actors continuously learn and improve</p>	<p>Overall, the audit found that SOS CV NL lacks a clear evaluation or learning policy framework that sets out the specific requirements to ensure the organisation systematically learns from experiences and improves practices in humanitarian programming. While SOS CV NL has mechanisms in place that can facilitate learning and knowledge management (at both Dutch and GSC levels), these are not optimally managed, resourced and known to make knowledge and learning widely accessible to all humanitarian programme staff. Minor CARs are recorded.</p> <p>SOS CV NL has guidance and tools available for documenting lessons learned and follow up actions, however, this practice is not consistently in place. Opportunities to implement change, learn and innovate are constrained due to the limited effectiveness of feedback and complaint mechanisms in some programmes.</p>	<p>Communities do not report that SOS CV shares learning with them.</p>	1.7
<p>Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably</p>	<p>SOS CV NL has policies and processes in place which support staff to perform their jobs effectively.</p> <p>SOS CV NL has procedures that ensure that performance management processes are in place and that staff receive regular feedback to help them understand and achieve the requirements of their roles. Job descriptions are in place and mostly up to date. SOS CV NL has systems in place to support the recruitment of skilled and qualified staff. Interviews with staff reveal alignment with the values of SOS CV NL and the federation as well as understanding of agreed objectives and expectations.</p> <p>SOS CV NL should note that there is a perception that salary scales at the programme level do not reflect the principle of fairness. SOS CV NL does not currently ensure that all staff receive (refresher) training on the Code of Conduct.</p>	<p>Communities consider staff to be professional and competent.</p>	2.7
<p>Commitment 9: Resources are managed and used responsibly</p>	<p>SOS CV NL has a robust system in place when it comes to routines on financial procedures, audits and the monitoring of expenditures in programmes. SOS CV NL programmes have processes in place that ensure that procurements decisions are based on a balance</p>	<p>Communities state that they believe that SOS CV programmes use their resources</p>	2.0

for their intended purpose	<p>between cost effectiveness and quality, while minimising waste of resources. Partners express that they are aware of the financial routines of SOS CV NL as well as its zero tolerance against fraud and corruption.</p> <p>Minor CARs are raised due to a lack of consideration for environmental impact when using natural or local resources. SOS CV NL does not have a policy framework in place that assures resources are used in an environmentally friendly way. Other areas in need of attention include SOS CV NL staff not being aware of federation procedures on donor background checks or how to ensure that acceptance of funds does not compromise SOS CV NL's independence.</p>	wisely. They also express confidence in the capacity of the programme to use its resources according to the intended purposes.	
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* *Note: Average scores are a sum of the scores per commitment divided by the number of indicators in each Commitment, except when one of the indicators of a commitment scores 0 or if several scores 1 on the indicators of a Commitment lead to the issuance of a major non-conformity/ weakness at the level of the Commitment. In these two cases the overall score for the Commitment is 0.*

5. Summary of non-conformities

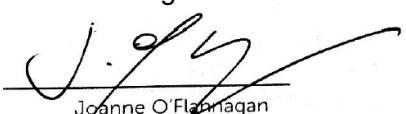
Corrective Action Request (CAR)*	Type	Resolution due date
2023-3.2: SOS CV NL does not ensure the use of the results of existing community hazard and risk assessments, and preparedness plans, to guide activities in its humanitarian projects.	Minor	2026/05/24
2023-3.6: SOS CV NL does not have adequate systems and processes in place to identify and act on actual or potential negative effects in a timely and systematic manner.	Minor	2026/05/24
2023-3.8: SOS CV NL does not have an adequate policy or procedures in place to ensure the safeguarding of personal information collected from communities in humanitarian programmes.	Minor	2026/05/24
2023-4.1: SOS CV NL does not systematically ensure that information about its principles, Code of Conduct and expected behaviours of staff is provided to communities	Minor	2026/05/24
2023-4.4: SOS CV NL does not ensure that mechanisms are systematically in place to enable communities, particularly children and young people, to provide feedback on their level of satisfaction with the quality and effectiveness of the assistance received, and that pay attention to the gender, age and diversity of those giving feedback.	Minor	2026/05/24
2023-5.1: SOS CV NL does not ensure that communities and people affected by crisis are consulted on the design, implementation and monitoring of complaints-handling processes.	Minor	2026/05/24
2023-5.6: SOS CV NL does not ensure that communities and people affected by crisis are fully aware of the SOS CV Federation's CoC and PSHEA commitments and of what behaviours they can expect from staff.	Minor	2026/05/24
2023-7.3: SOS CV NL does not have adequate resources or effective systems and procedures in place to share learning internally and with communities and people affected by crisis.	Minor	2026/05/24
2023-7.4: SOS CV NL does not have clear evaluation or learning policies in place that set out requirements to ensure the organisation systematically learns from experiences and improves practices in humanitarian programming.	Minor	2026/05/24
2023-9.4: When using local and natural resources, SOS CV NL does not consider their impact on the environment.	Minor	2026/05/24
2023-9.6: SOS CV NL does not have a policy framework in place that ensure resources are used in an environmentally responsible way.	Minor	2026/05/24
Total Number of CARs	11 Minor	

* *Note: The CARs are completed by the audit team based on the findings. The audited partner is required to respond with a Management Response for each CAR to HQAI before a certificate is issued (reference: HQAI Procedure 114).*

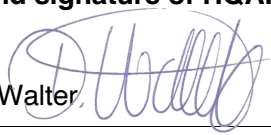
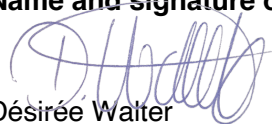
6. Recommendation for next audit

Sampling	Continue to seek out ways to create efficiencies for SOS CV NL and SOS CVI through the sampling process with a view to reducing the total number of onsite assessments without compromising sampling principles and maintaining an appropriate balance of random and purposive sampling.
Any other specificities to be considered in the next audit	At the next audit, the sample of country programme sites should include a programme that is being implemented, at least in part, through a partner organisation outside of the federation. Ensure that the views and perspectives of children and young people who are engaged with humanitarian programmes are used in evidence to inform audit findings. At least one member of the audit team should be the same for the audits of SOS CV NL and SOS CVI.

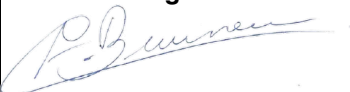
7. Lead auditor recommendation

CERTIFICATION In our opinion, SOS CV NL conforms with the requirements of the Core Humanitarian Standard on Quality and Accountability. We recommend certification.	
Name and signature of lead auditor:  Joanne O'Flanagan	Date and place: 24th May 2023, Belfast, Northern Ireland.

8. HQAI decision

HQAI decision:	<input checked="" type="checkbox"/> Certification preconditioned to the provision of a management response <input type="checkbox"/> Certification preconditioned to the closure of Major CAR
Management response expected by: 2023/08/03	
Name and signature of HQAI Executive Director: Désirée Walter, 	Date and place: Geneva, 2023-07-06
Final decision on certification:	<input checked="" type="checkbox"/> Issued <input type="checkbox"/> Refused
Start date of the certification cycle: 2023-08-14 Next audit before: 2024-08-14	
Name and signature of HQAI Executive Director: Désirée Walter, 	Date and place: Geneva, 2023-08-14

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:  A.C. Buurman, Managing Director SOS Kinderdorpen	Date and place: 13-07-2023, Amsterdam

Appeal

In case of disagreement with the decision on certification, the organisation can appeal to HQAI within 14 days after being informed of the decision. HQAI will investigate the content of the appeal and propose a solution within 10 days after receiving the appeal.

If the solution is deemed not to be satisfactory, the organisation can inform HQAI in writing within 30 days after being informed of the proposed solution, of their intention to maintain the appeal.

HQAI will transmit the case to the Chair of the Advisory and Complaint Board who will constitute a panel made of at least two experts who have no conflict of interest in the case in question. These will strive to come to a decision within 30 days.

The details of the Appeals Procedure can be found in document PRO049 – Appeal Procedure.

Annex 1: Explanation of the scoring scale*

Scores	Meaning: for all verification scheme options	Technical meaning for all independent verification and certification audits
0	Your organisation does not work towards applying the CHS commitment.	<p>Score 0: indicates a weakness that is so significant that the organisation is unable to meet the commitment. This leads to:</p> <ul style="list-style-type: none"> • Independent verification: major weakness. • Certification: major non-conformity, leading to a major corrective action request (CAR) – No certificate can be issued or immediate suspension of certificate.
1	Your organisation is making efforts towards applying this requirement, but these are not systematic.	<p>Score 1: indicates a weakness that does not immediately compromise the integrity of the commitment but requires to be corrected to ensure the organisation can continuously deliver against it. This leads to:</p> <ul style="list-style-type: none"> • Independent verification: minor weakness • Certification: minor non-conformity, leading to a minor corrective action request (CAR).
2	Your organisation is making systematic efforts towards applying this requirement, but certain key points are still not addressed.	<p>Score 2: indicates an issue that deserves attention but does not currently compromise the conformity with the requirement. This leads to:</p> <ul style="list-style-type: none"> • Independent verification and certification: observation.
3	Your organisation conforms to this requirement, and organisational systems ensure that it is met throughout the organisation and over time – the requirement is fulfilled.	<p>Score 3: indicates full conformity with the requirement. This leads to:</p> <ul style="list-style-type: none"> • Independent verification and certification: conformity.
4	Your organisation's work goes beyond the intent of this requirement and demonstrates innovation. It is applied in an exemplary way across the organisation and organisational systems ensure high quality is maintained across the organisation and over time.	<p>Score 4: indicates an exemplary performance in the application of the requirement.</p>

* Scoring Scale from the CHSA Verification Scheme 2020