



Re-Certification Audit Summary Report Of HAP 2007 Standard

Application Organisation Information

Organisation:	Concern Worldwide	Audit Ref / No:	E008/0210-H
Location:	Dublin, Ireland Dhaka and Pabna, Bangladesh	Head Office/Field Site:	Head Office Field Site
Auditor (s):	Sheryl Haw, Chief Auditor, HAP Jan Pieter Lingen, INTOSAI Allard Jansen, Trainee Auditor	Date (s):	23 rd - 25 th February 2010 (Head Office) 8 th - 13 th March 2010 (Field Site)
Agency Representative:	Toireas Ni Bhriain Humaira Aziz Abu Hanif	Role of Representative	Humanitarian Advisor Assistant Country Director, Bangladesh M&E Expert, Bangladesh

Methodology

The scope of the Concern Worldwide (Concern) audit was:

- Head Office – based in Dublin, Ireland, through on site audit
- Programme Sites – Concern is currently working in 28 countries, 4 of which are closing down in 2010 and were not considered. This takes the number of operational country programmes to 24. Field site selected: Dhaka and Pabna, Bangladesh
- Self-assessments - 16 self-assessments were completed out of a possible 24 (67%) offices.

Note: The certification audit covers all international and national activities. The latter was only reviewed from the perspective of Dublin office management.

The audit comprised of the following actions:

Phase One: Document Review

Documents of processes and policies presented by Concern in support of their accountability and compliance statement.

Phase Two: On Site Audit at Head Office in Dublin

Document verification and interviews with Head Office staff took place from 23rd - 25th February 2010. A number of staff were interviewed by Skype or phone due to location.

Phase Three: On Site Audit in Selected Field Site: Bangladesh

Document verification and interviews with field office staff, partners and beneficiaries took place from 8th - 13th March 2010.

Phase Four: Review of Self Assessments received from Field Sites

A summary analysis was reviewed from self-assessments carried out by 16 country offices.

This report covers the combined summary findings of all four phases. The detailed findings reports compiled by the HAP chief auditor and independent auditors and the corrective action requests make up the full audit report.

Findings

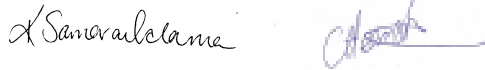
The HAP Chief Auditor conducted an audit of Concern Worldwide in relation to its compliance to the *HAP 2007 Accountability and Quality Management Standard*, with assistance for the Head Office audit from an independent INTOSAI auditor and assistance for the Field Site Office from a Trainee Auditor. The audit began in February 2010 at the Head Office and finished on 13th March 2010 in Bangladesh.

The Board and the Senior Management of Concern are responsible for providing evidence to support compliance with the HAP 2007 Standard. The auditors' opinion is based on the evidence provided, the interviews carried out and the observation of practice noted during the audit visits. We confirm that the HAP Chief Auditor meets the formal requirements for HAP auditors concerning professional competence and independence.

The audit was conducted in accordance with the HAP approved procedures and conforms to the ISO 19011:2002 Auditor Standard. Together the procedures and Standard require that an audit obtain reasonable assurance that the agency complies with the HAP Standard. The auditors have audited the agency on a sample test basis through an examination of documentary evidence provided and through interviews with Concern staff at the Dublin Head Office and at the field site in Bangladesh. The auditors

interviewed staff from Concern partners in Bangladesh, and met with beneficiaries from project sites in Bangladesh, where interviews were held with focus groups as well as individuals. In addition, the Chief Auditor reviewed the self-assessment statements submitted by 16 country offices. In our opinion, the audit process and findings provide a reasonable basis for the auditors' opinion.

In our opinion the agency is in compliance with the HAP 2007 Standard. The findings are summarised in the auditor's report, the Head Office, Field Site and Self-assessment Findings Reports.

Two handwritten signatures in blue ink. The first signature on the left is 'K. Samara' and the second signature on the right is 'C. Heemskerk'.

Summary Report compiled by Katharina Samara, Director, Regulatory Services and Coleen Heemskerk, Regulatory Services / Audit Officer, HAP International

22 June 2010

Summary Findings

CAR: Corrective Action Request

Date: Deadline for providing a Corrective Action Response that demonstrates what actions have been undertaken to rectify the minor or major non-compliance identified.

HAP Standard Non-compliances	Head Office		Field Site – Bangladesh		Self Assessments*
	MAJOR	MINOR	MAJOR	MINOR	<i>Opinion</i>
Qualifying Norms		Improve access to the Concern Accountability Framework for the public and interested stakeholders. <u>Timeframe: 31/08/2010</u>			
Benchmark 1		<u>Requirement 1.2:</u> objectives not sufficiently measurable or explicit <u>Timeframe: 31/08/2010 and 30/11/2011</u>		<u>Requirement 1.2:</u> contextual quality management plan not developed. <u>Timeframe: 31/05/2011</u>	Not all countries have seen the corporate accountability framework.
Benchmark 2		<u>Requirement 2.1:</u> information provision does not include accountability framework; information strategy limited <u>Timeframe: 30/11/2011</u>		<u>Requirement 2.1:</u> information provision does not include accountability framework; financial transparency and information strategy limited. <u>Timeframe: 30/11/2011</u>	Staff need to understand benchmark 2 and what information must be made accessible to stated stakeholders.
Benchmark 3		<u>Requirement 3.2:</u> participation planning to include beneficiaries in monitoring and evaluation not sufficiently outlined <u>Timeframe: 30/11/2011</u>			Quality assurance of participation was missing.
Benchmark 4		<u>Requirement 4.2:</u> staff awareness of specific accountability responsibilities limited. <u>Timeframe: 30/11/2011</u>		<u>Requirement 4.2:</u> staff awareness of specific accountability responsibilities limited. <u>Timeframe: 30/11/2011</u>	A roll-out plan on awareness and responsibilities with regard to commitments outlined in the accountability framework for staff is required.
Benchmark 5		<u>Requirement 5.2:</u> establishment of CRMs for stakeholders and by country / project site insufficient <u>Timeframe: 31/08/2010 and 30/11/2011</u>		<u>Requirement 5.1:</u> consultation and adaptation of CRMs with partners, with beneficiaries and how partners are monitored with CRMs with beneficiaries not	A more detailed quality action plan for CRMs is required, outlining time frames, how reporting will be integrated into Concern reporting formats and how partners will be

		Requirement 5.4: recording and analysis of complaints limited. <u>Timeframe: 30/11/2011</u>		systematically done. <u>Timeframe: 31/05/2011</u> Requirement 5.4: recording and analysis of complaints limited. <u>Timeframe: 30/11/2011</u>	supported in developing CRMs.
Benchmark 6		Requirement 6.1: quality assurance process inconsistent. <u>Timeframe: 30/11/2011</u> Requirement 6.2: partner implementation of and expectations against accountability commitments not sufficiently explicit. <u>Timeframe: 30/11/2010</u>		Requirement 6.2: partner implementation of, and expectations against accountability commitments not sufficiently explicit. <u>Timeframe: 31/05/2011</u>	Improve understanding of how to support partners to meet accountability commitments, better define quality assurance throughout the assessments. And complete progress plans.
Total	0	8	0	6	16 / 24 = 67%

**Note: Concern is required to submit a formal progress report on application of accountability commitments across all country programmes within the next 12 months. Due: 31 May 2011.*