

# Certification Audit Report

## Summary report of the HAP 2007 Standard

### Application Organisation Information

<b>Organisation:</b>	COAST Trust	<b>Audit Ref / No:</b>	AS0091110H
<b>Location:</b>	Bangladesh	<b>Head Office/Programme Site:</b>	Dhaka/Cox's Bazar
<b>Auditor (s):</b>	Katharina Samara Coleen Heemskerk	<b>Date (s):</b>	6 -11 November 2010
<b>Agency Representative:</b>	Sanat K. Bhowmik	<b>Role of Representative</b>	Deputy Director

## Methodology

The certification audit covers all of the Coastal Association for Social Transformation Trust (COAST Trust) programmes, including development, advocacy and humanitarian activities.

The scope of the audit was:

1. Head Office - based in Dhaka, Bangladesh through on-site audit
2. Programme Site – based in Cox’s Bazar through on-site audit
3. Programme site summary reports - 2 were completed for Cox’s Bazar and Bhola.

The audit comprised of the following actions:

- Phase 1, document review: *Documents of processes and policies presented by COAST Trust in support of their accountability and compliance statement.*
- Phase 2, review of programme site summary reports received. *A summary analysis was reviewed from the two completed programme site surveys.*
- Phase 3, on site audit at head office in Dhaka and programme site in Cox’s Bazar. *Document verification and interviews with Head Office staff, field staff, partners and beneficiaries took place from 6 – 11 November 2010.*

This report covers the combined summary findings of all three phases. The detailed findings report compiled by the HAP Regulatory Services Director and the HAP Regulatory Services and Audit Officer make up the full audit report.

## Findings

The HAP Regulatory Services Director and the HAP Regulatory Services and Audit Officer audited COAST Trust head office in Dhaka and the programme site in Cox’s Bazar for conformity with the *HAP 2007 Standard*. The audit was carried out from 6 – 11 November 2010.

The provision of evidence in support of the application for certification is the responsibility of the Board and the Senior Management of COAST Trust. It is the responsibility of the HAP auditors to express an opinion both on the evidence provided and on the interviews carried out during the audit. The audit meets the requirements for HAP auditors concerning professional competence and independence.

The audit was conducted in accordance with the procedures approved by the HAP Certification and Accreditation Review Board, and following the ISO 19011:2002 Auditor Standard, which together require that an audit be planned and performed to obtain reasonable assurance as to the COAST Trust’s conformity with the HAP Standard. The auditors audited COAST Trust on a sample test basis through an examination of documentary evidence and through interviews with COAST Trust staff and interviews with the staff of COAST Trust partners and disaster survivors of COAST Trust funded programmes in Cox’s Bazar. The audit findings provide a reasonable basis for the recommendation.

The HAP Certification and Accreditation Review Board reviewed the auditors’ findings and on that basis determined that COAST Trust is in compliance with the HAP 2007 Standard, with no corrective actions. Further findings are summarised in the auditor’s report. The Certification and Accreditation Review Board has awarded certification on this basis.



Summary Report compiled by Katharina Samara, Director, Regulatory Services and Coleen Heemskerk, Regulatory Services and Audit Officer, HAP International.  
20 January 2011

## Summary Table of Findings

HAP Standard	Head Office	
	MAJOR	MINOR
Non-Compliances		
Qualifying Norms		
Covenant		
<b>Benchmark 1</b>		
<b>Benchmark 2</b>		
<b>Benchmark 3</b>		
<b>Benchmark 4</b>		
<b>Benchmark 5</b>		
<b>Benchmark 6</b>		
<u>Total</u>	<b>0</b>	<b>0</b>