

International Rescue Committee

Initial Audit – Summary Report – 2023/03/16

1. General information

1.1 Organisation

Type	Mandates	Verified
☒ International ☐ National ☐ Membership/Network ☐ Direct Assistance ☐ Federated ☐ With partners	☒ Humanitarian ☒ Development ☒ Advocacy	☒ Humanitarian ☒ Development ☐ Advocacy
Legal registration	INGO	
Head Office location	New York City	
Total number of organisation staff	16,179	

1.2 Audit team

Lead auditor	Jorge Menendez Martinez
Second auditor	Nik Rilkoff
Third auditor	--
Observer	Lina Muñoz, HQAI
Expert	--
Witness / other participants	--

1.3 Scope of the audit

CHS Verification Scheme	Certification
Phase of the audit	Initial Audit
Coverage of the audit	Crisis Response, Recovery and Development Department's (CRRD) humanitarian and development projects and programmes.
Extraordinary or other type of audit	--

1.4 Sampling*

Total number of Country Programme sites included in the sampling			6
Total number of sites for onsite visit			2
Total number of sites for remote assessment			4
Name of Country programme sites	Included in final sample (Y/N)	Rationale for sampling and selection / de-selection decision	Onsite or Remote
Random sampling			
Burundi	N	Burundi was not included because Tanzania was a more appropriate example of IRC's work in the Great Lakes region.	

Mexico	N	Mexico was not included because Northern Central America was a more appropriate example of IRC's work in the Latin America region.	
Tanzania	Y	Tanzania represents an appropriate example of IRC's work in the Great Lakes region.	Remote
Northern, Central America (NCA)	Y	NCA represents an appropriate example of IRC's work in the Latin America region.	Onsite
Myanmar	N	Myanmar was not included because Thailand was a more appropriate example of IRC's work in the Asia region.	
Niger	Y	Niger represents an appropriate example of IRC's work in the West Africa region.	Remote
South Sudan	Y	South Sudan was included to represent how IRC works in the East Africa region, providing geographical coverage.	Remote
Lebanon	Y	Lebanon was included to represent how IRC works in the Middle East and North Africa region, providing geographical coverage.	Onsite
Thailand	Y	Thailand was included to represent how IRC work in the Asia region, providing geographical coverage.	Remote

Purposive sampling

Name of country		
-	-	

Any other sampling performed for this audit:

As senior management staff is based in different parts of the world, in addition to the visit to the headquarters in New York, the audit conducted remote interviews with staff based in other cities including London and Geneva.

The Northern Central America (NCA) country programme has offices and projects in 3 countries: Guatemala, El Salvador and Honduras; the audit visited El Salvador, where NCA's main office is located, and Honduras. In addition, the auditors conducted remote interviews with staff based in Guatemala.

Sampling risks identified:

Based on the representative sample achieved for the audit of IRC's humanitarian and development mandate in the Crisis Response, Recovery and Development Department, the auditors have confidence in the findings and conclusions.

**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
New York (USA)	20/09 – 21/09, 26/09, 28/09, 14/12 & 15/12	Onsite & Remote
London (UK)	13/09, 14/09, 19/09 & 16/12	Remote
Geneva (Switzerland)	14/09 & 26/09	Remote
Jordan	13/09	Remote

Mexico	14/09	Remote
Nairobi	15/09 & 3/10	Remote
El Salvador	21/11 – 22/11	Onsite & Remote
Honduras	23/11 – 25/11	Onsite
Guatemala	23/11	Remote
Lebanon	28/11 – 2/12	Onsite & Remote
Niger	14/12 & 15/12	Remote
Thailand	20/12 & 27/12	Remote
South Sudan	16/12 & 19/12	Remote
Tanzania	13/12 & 21/12	Remote

2.2 Interviews

Level / Position of interviewees	Number of interviewees		Onsite or Remote
	Female	Male	
Head Office – New York City (USA)			
Management	7	10	Onsite & Remote
Staff	3		Onsite
London Office (UK)			
Management	3	2	Remote
Geneva Office (Switzerland)			
Management	1		Remote
Staff	1		Remote
Other offices (Jordan, Mexico, and Nairobi)			
Management	1	2	Remote
Staff	1	2	Remote
Country Programme			
Management	19	16	On site & Remote
Staff	15	7	On site & Remote
Partner staff	19		Onsite
School deputy director	1		Onsite
Total number of interviewees			110

2.3 Consultations with communities

Type of group and location	Number of participants	
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	Female	Male	onsite or remote
Group discussion #1 Safe activities – El Salvador (San Salvador)	8		Onsite
Group discussion #2 Safe activities – El Salvador (San Salvador)		3	Onsite
Group discussion #3 Woman Protection and Empowerment information session – El Salvador (San Salvador)	5		Onsite
Group discussion #4 Woman Protection and Empowerment information session – El Salvador (San Salvador)	4		Onsite
Group discussion #5 Economic Recovery and Development – Tegucigalpa (Honduras)	8		Onsite
Group discussion #6 Economic Recovery and Development – Tegucigalpa (Honduras)	1	3	Onsite
Group discussion #7 Women Protection and Empowerment – Tegucigalpa (Honduras)	3	1	Onsite
Group discussion #8 Economic Recovery and Development – Akkar (Lebanon)	10		Onsite
Group discussion #9 Women Protection and Empowerment – Aarsal (Lebanon)	6		Onsite
Group discussion #10 Women Protection and Empowerment – Aarsal (Lebanon)		8	Onsite
Total number of participants	45	15	60

2.4 Opening meeting

Date	2022/09/07
Location	Remote
Number of participants	21
Any substantive issues arising	None

2.5 Closing meeting

Date	2023/01/17
Location	Remote
Number of participants	12
Any substantive issues arising	IRC provided further evidence on some of the weaknesses discussed.

3. Background information on the organisation

3.1 General information

The International Rescue Committee (IRC) was founded in 1933 at a call from Albert Einstein to help those who were fleeing Nazi Germany. IRC supports people affected by humanitarian crisis. Its mission is to help people whose lives and livelihoods have been shattered by conflict or disaster, including the climate crisis, to survive, recover and gain control over their future.

In 2021, IRC was operational in over 40 crisis-affected countries as well as communities throughout Europe and the Americas, with 16,179 employees, spread across the Resettlement, Asylum and Integration (RAI), and Crisis Response, Recovery and Development (CRRD) departments. The CRRD department has six regional offices: Asia, East Africa, West Africa, Great Lakes, Middle East & North Africa, and Latin America, providing leadership and oversight to the 34 country programmes.

The IRC Strategy100 covers the period from 2020 up to the organisation's 100th anniversary in 2033 and defines the vision for its achievements by that time. The strategy focuses on supporting people whose lives and livelihoods are shattered by conflict and disaster, with five key goals:

- Impact. Raise programme quality;
- Scale. Reach more people;
- People. Strengthen IRC teams;
- Influence. Innovation for good;
- Funding. Flexible, diverse, and stable.

Along with these priorities, IRC gauges its success by improving the communities and people affected by crisis in:

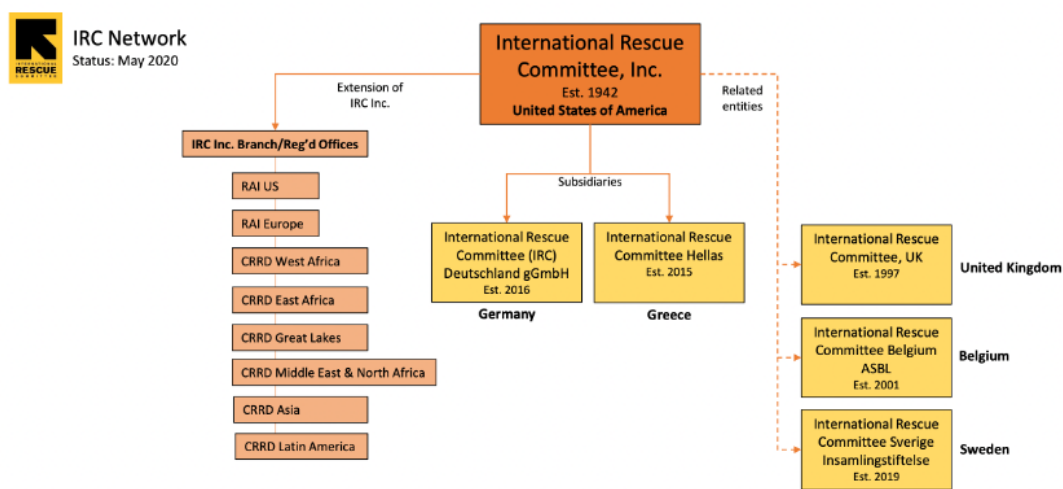
- Safety from physical, sexual, and psychological harm;
- Health including physical and mental well-being;
- Education, including literacy and numeracy, social-emotional, and life skills, as well as providing people with safe schools;
- Economic well-being, including the ability to provide basic material needs as well as income and asset growth;
- Power to have influence over the decisions that affect their lives.

Each country programme has defined its own Strategy Action Plan (SAP) through a participatory and consultative process that selects local and contextually relevant priorities in alignment with Strategy100. Strategy Action Plans (SAPs) identify baselines, targets and programme modalities and are implemented in 18-month periods, where progress is monitored and reviewed, including by local stakeholders, and learning shared internally and externally.

In 2021, IRC and its partners reached more than 31.5 million people in countries affected by crisis and in the United States. In the 2021 consolidated financial statements, the total operating revenues reached 980 million dollars, the total operating expenses were 940 million dollars, and the excess of operating revenues over operating expenses was 40 million dollars. The financial auditor's opinion on the consolidated financial statements is that they give a true and fair view of the state of IRC and its subsidiaries.

3.2 Governance and management structure

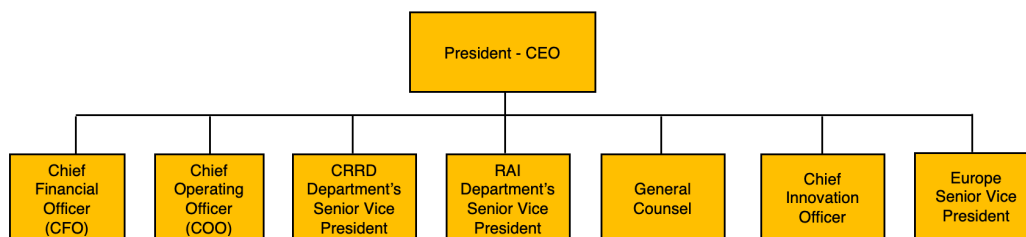
IRC Inc. is a not-for-profit organisation that operates under the laws of the State of New York, USA. The IRC (IRC Inc.) was the first entity of the IRC and established field offices generally as branches of IRC Inc., as the following organogram represents:



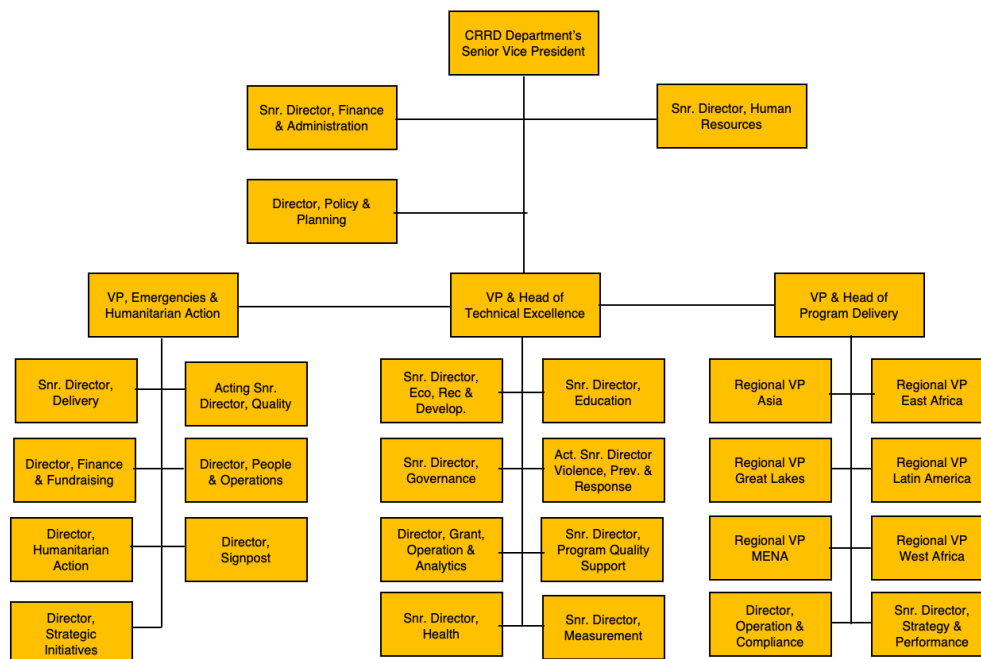
The Board of Directors is the IRC's highest authority; also, IRC UK has a Board of Trustees. The Board of Directors consists of up to thirty-three members (volunteers) and the President of IRC. The President serves as an ex-officio member of the Board of Directors with the same voting rights as the other Directors. IRC also has a Board of Advisors to advise on policy, advocacy, fundraising and public relations to the Board of Directors.

The President is also the Chief Executive Officer (CEO) and is part of the Leadership Board responsible for running daily business. The Leadership Board comprises the President, the Chief Financial Officer (CFO), Chief Operating Officer (COO), the CRRD Department's Senior Vice President; the RAI Department's Senior Vice President; General Counsel, Chief Innovation Officer and Europe Senior Vice President.

IRC Leadership Board Organigram



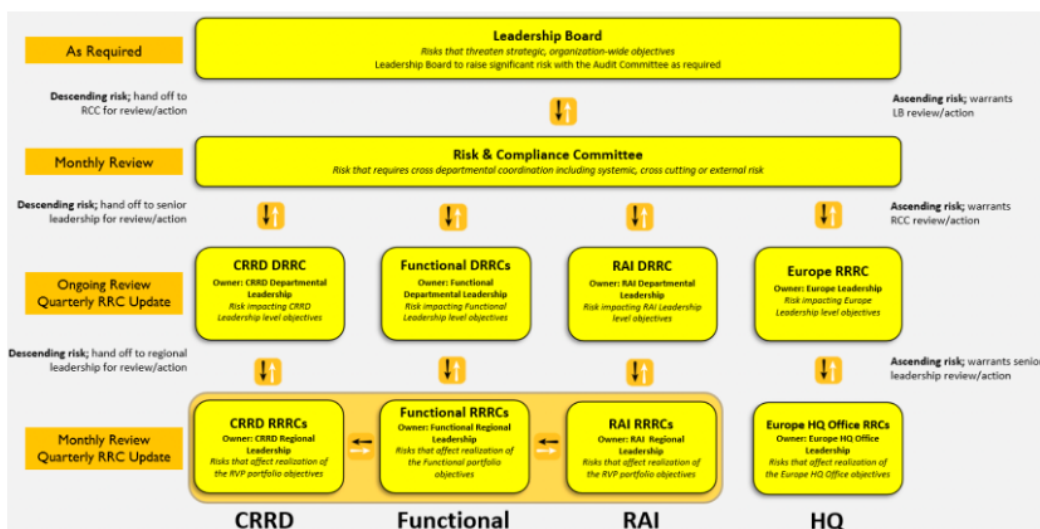
Crisis Response, Recovery and Development Department Organigram



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

IRC's Board of Directors receive regular reports from the President and Finance, Audit, People & Culture and Programme Committees, including from the Ethics and Compliance Unit (ECU) through the Chair of the Audit Committee.

IRC takes an Enterprise Risk Management (ERM) approach to ensure a contextually relevant understanding of the challenges and opportunities that exist in achieving IRC objectives. ERM is designed to integrate into existing management processes, including strategic planning, objective setting, and management meetings at all levels. At regional and country levels, risks are regularly reviewed and registered in the ERM application, which compiles risk information for the Leadership Board to identify cross-cutting issues and manage and analyse organisational risk. The following model explains how IRC manages its risks.



CRRD's programme quality framework, IMPACT, applies six principles: Informed, Measure, Partner, Adapt, Client-centred¹ and Transformative. Eighteen programming standards are defined across three phases of the programmatic cycle (Prepare, Design and Implement). IMPACT is based on learning from the previous IRC quality standard, the Good and the Great, with the intent of being accessible to users, to comprehensively capture components of quality and to explicitly align to other sector standards. It draws on the CHS, Sphere, the OECD DAC and donors' evaluation criteria. The monitoring, evaluation, accountability and learning (MEAL) Handbook provides further details on practices for quality MEAL systems. The SAPs and IMPACT are aligned with Strategy100. At the time of this audit, the CRRD department is in the process of implementing these new standards in country programmes.

The IMPACT standards are aligned with the CHS, as shown in the following chart:

		IMPACT STANDARD						RELEVANT IRC POLICY
CHS COMMITMENT		Informed	Measure	Partner	Adapt	Client-centered	Transformative	
1	Humanitarian response is appropriate and relevant.	▲	▲	▲	▲	▲	▲	The IRC Way
2	Humanitarian response is effective and timely.		▲		▲	▲	▲	
3	Humanitarian response strengthens local capacities and avoids negative effects.	▲		▲	▲	▲	▲	
4	Humanitarian response is based on communication, participation and feedback.					▲	▲	Safeguarding Policy
5	Complaints are welcomed and addressed.					▲	▲	
6	Humanitarian response is coordinated and complementary.	▲		▲	▲			The IRC Way
7	Humanitarian actors continuously learn and improve.	▲	▲	▲	▲			
8	Staff are supported to do their job effectively, and are treated fairly and equitably.	▲						
9	Resources are managed and used responsibly for their intended purpose.	▲						The IRC Way, Safeguarding Policy

The IRC Way is the code of conduct, presenting standards of professional conduct and serving as the foundation of each of IRC's policies. It aims to ensure that IRC carries out its work following ethical and moral principles, covering sexual abuse and harassment, fraud, corruption, and other abuses of power. TIRC Way, IRC Global Reporting Guidelines and IRC Webpage indicate how to raise a complaint. IRC Way is available in 19 languages and can be downloaded from the IRC website.

IRC previously used SUN Systems accounting software to maintain a consolidated ledger for worldwide operations. Roll out and transition to a new enterprise resource planning tool, INTEGRA will be complete by the 2024 financial year (FY). INTEGRA enables real-time finance and supply chain data and allows managers and budget owners to use reports and data summary dashboards from PowerBI in their decision-making. IRC has financial and procurement procedures, as well as policies including Anti-Bribery, Anti-Money Laundering,

¹ The IRC has chosen to use the term client when referring to those people it serves, signalling a belief that they have a right and the power to decide to what kind of aid and services they need and want. IRC uses the term client over the more commonly used term, beneficiary, which IRC believes has a more passive connotation: it implies that people are passive recipients of aid and services (without necessarily having the choice or power to influence it). IRC also doesn't want to make the assumption that everyone benefits: they want to hear clients' opinions about whether they think they have benefitted, or not, and endeavour to be responsive to that.

and Conflict of Interest for Employees and Board Members policies, among others, to ensure appropriate resource management and to minimise the risk of corruption and fraud.

3.4 Work with partner organisations

IRC's Strategy100 establishes partnerships as one of the priorities to achieve the organisation's strategic goals. It also establishes the objective of equal partnerships, where strategies, programme designs and capacity sharing are principled and collaborative.

In support of localisation, by the end of FY2024, IRC will have developed 150 longer-term partnerships with organisations of choice for local implementation, including for emergency response. The IRC is a signatory to the Grand Bargain agreement, and in line with this, aims to increase the proportion of resources provided to local partners from 6 % to 25% by the end of the financial year 2024. Country SAPs include contextualised targets and achievement of these depends on an ongoing organisational change process to ensure appropriate orientation of country-, regional- and head office- functions. IRC collaborates with global localisation functions including the NEAR Network, and supports sector-wide solutions to overcome power imbalances and ensure community-based organisations are central to development and humanitarian response.

The P in the IMPACT Program Quality Framework represents IRC's partnering principles through which a network of civil society partners will be developed. It is reflected as 7 recommended practices within these three standards:

- In project preparation where IRC identifies its role based on how to support, complement or reinforce local actors and systems.
- At the design phase, IRC co-designs projects with partners, identifying roles, responsibilities and resources for each partner.
- In the implementation phase, partnering as equals, and promoting mutual accountability, support and learning.

IMPACT aligns with the CHS, and IRC supports partners to meet the quality and accountability requirements as part of knowledge sharing and capacity support.

The IRC Partnership Excellence for Equality and Results System (PEERS) establishes processes, guidelines, and tools for working in partnership, with the over-riding principle of 'partner first' contributing to achieving the 25%.

Country teams follow PEERS, analysing roles, capacities and power dynamics between local civil society, government and private sector actors and systems. This stakeholder analysis supports decisions about the programme approach, with IRC working towards a process where local actors help define IRC's added value to deliver the best results for communities and people affected by crisis.

PEERS supports country offices to engage partners in a due diligence process that ensures an understanding of the potential partner organisation, before entering into a partnership, including:

- Partner Identity and Background Review (Vetting);
- Partner's Project Capacity Review;
- Collaborative risk analysis and management.

This due diligence process informs the roles and responsibilities of each partner, the terms of the partnership agreement and the partner project support plan and guides the management of the partnership project. IRC's partnership agreements require each partner to comply with the IRC's key policies, such as the IRC Way and safeguarding policies.

Many staff consider that IRC's growth in budget, presence and staff over the last decade represent a tension with its partnership ambition. IRC's senior management are grappling to resolve this in terms of systems and how different departments are oriented to partners, risk, staff skills and programme quality. Efforts to strengthen the culture of principled,

collaborative and mutually beneficial partnerships are based in relationship development, inclusive strategic and programmatic planning and other good practice, policy, guidance and tools presented in PEERS. Staff speak of this commitment and partners experience equal and cooperative relationships.

4. Overall performance of the organisation

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

IRC's control environment is rooted in the IRC Way, the standards of professional conduct expected of all people associated with the IRC (staff, volunteers, consultants, suppliers). Training includes introductions and mandatory annual refreshers and is supported and promoted by the CEO and all levels of senior management. Globally, IRC Way Ambassadors drawn from IRC staff also support training for those unable to access the online forums, and ensure understanding of the code. Any inconsistency with the IRC Way is encouraged to be reported either through line managers or anonymously using EthicsPointTM.

The Leadership Board has established structures and frameworks to implement the strategy of the organisation and engage with these continually and consistently. For the purpose of CHS certification for IRC's CRRD, management of the department have actively engaged in the audit process. Teams and units involved in quality and accountability have ensured alignment between the CHS and the IMPACT quality framework, which is upwardly included in the Strategy100, a product of reflection, learning and consideration of power dynamics in the humanitarian sector. IMPACT is also embedded in the MEAL Handbook, the PEERS and Project Cycle Meeting (PCM), connecting IRC's quality and accountability standards to day-to-day practice. IMPACT's uptake is included in country strategic action plans and all new proposals, supported by trainings and tailored advice.

Quality assurance systems are operational throughout IRC, including regular implementation reviews of SAPs in countries and Head office units, and country-level programme and project monitoring for impact and effectiveness. Effective monitoring and evaluation is prioritised in Strategy100 for IRC to deliver and measure quality programming. The MEAL Handbook is well sensitised among MEAL staff, whose input is included from the project design throughout the project cycle. MEAL staff are conscientiously establishing and implementing proactive and reactive feedback channels including complaint and feedback safeguarding mechanisms. Teams are knowledgeable and skilled in adapting MEAL processes to local contexts and in particular, to local marginalised groups, tailoring tools and approaches that support inclusion. This allocation of duties has potentially diluted responsibility for client responsiveness among other staff, and particularly impacted communications with clients about The IRC Way. Staff are using data and dashboards in decision-making, contributing the strategic commitment for impactful, evidence-based programmes.

At country-level, the PCM approach ensures that staff from all departments participate in programme design, planning, implementation and learning processes, bringing to bear the quality assurance policies and procedures that apply to them. Teams and Units in the Head Office participate in equivalent learning processes but not the rest of the PCM approach.

Internal controls are strong, with a comprehensive policy environment in which staff are trained, supported and supervised. Guidelines on resources management such as segregation of duties and procurement approval thresholds are implemented at country levels. Mandatory operational, reporting and compliance controls are also regularly assessed in country programmes, but not in head office, for adequacy and effectiveness by the Internal Audit team. Working to a risk-based annual work plan, they produce audit reports that are reviewed by the audit committee of the Board, senior IRC leadership and programme and functional heads. Corrective action plans establish compliance gaps and recommendations, with improvements evaluated and monitored by the internal audit team.

Standardised country structures ensure clear roles, responsibilities and lines of programmatic and operational accountability. The Country Programme Structure Guidance also recognises that other functions (Safeguarding; Partnership; Client Responsiveness; Gender, Equality, Diversity and Inclusion (GEDI); Compliance; and Advocacy and Communications) are also required in order to achieve Strategy100 ambitions.

IRC's internal control environment also includes global risk assessment and management, centred on IRC's ability to achieve its objectives at different levels. Risks are identified and risk mitigation action plans are put in place under categories determined by CRRD performance goals. Country teams are empowered to decide local solutions, but using ERM, trends and learnings are identified at the departmental and organisational level. The system has not yet been rolled out to all country programmes, but once it is, where residual risk is too high, issues will be escalated from country to region to HQ levels in the app. Departmental Risk Report Cards are reviewed in quarterly meetings with the Senior Vice President and others.

Risk is not formally monitored and managed in all CRRD units, although staff speak of active practices, for example in IT and data systems. Country-specific risk management includes staff training on IRC policies and procedures to establish expectations; risk-based internal audits; external audits, country-specific finance risk assessments and regular monitoring.

4.2 Level of implementation of the CHS

IRC's Strategy100 and senior leadership in the CRRD prioritise ethical and quality and accountability standards as well as learning. IRC is committed to compliance with the CHS, aligning internal IRC policies including The IRC Way and safeguarding with the nine Commitments. The IMPACT Program Quality Framework and the MEAL standards and practices have a specific focus on client responsiveness, inclusion, accountability and learning.

Staff speak of the CHS certification audit as an opportunity to record achievements and identify areas for improvement in IRC's quality and accountability journey. Consideration of power dynamics at all levels of the organisation and responses, and concern that accountability does not become a 'tick the box' exercise run alongside the commitment to localisation. Potential contradictions between being client-centred and partnering as much as possible, or taking the time required to develop relationships with clients and partners versus growth and expansion, weigh on the minds of staff as country programmes develop plans and set contextualised targets within each principle of the IMPACT framework. Quality and accountability are monitored through strategy reviews, SAP implementation plans and reporting, IMPACT self-assessments and support through the Technical Excellence Unit.

There is a strong culture in IRC that serious misconduct is taken seriously and acted upon. This is clearly conveyed by management and builds upon the language of PSEA and safeguarding. The policy environment for PSEA reflects a clear commitment to avoid negative effects, to design programmes that are safe for all participants, and that meet the needs of people with specific vulnerabilities. Efforts are made to involve participation and engagement of communities at all stages of the work. Staff at all levels of the organisation are able to explain their responsibilities, demonstrating the degree to which they have internalised The IRC Way code of professional ethics. Improved and consistent information sharing with communities about the behaviour they can expect from IRC staff, and clearer messaging to all clients on their right to complain about inappropriate or harmful staff behaviour, however, will further reduce the risk of SEA incidents. Exceptionally good guidance is provided on inclusion in the client feedback and safeguarding mechanism, although mechanisms are not universally established and do not systematically provide avenues for reporting misconduct. IRC has strong systems in place to safeguard personal information collected from communities.

Staff knowledge and practice about the IRC Way's environmental commitment to society is an area to be strengthened. The CHS requires that organisations consider the impact of local and natural resource use and in this regard, IRC has established good practice in

procurement, bid assessing and other considerations in operations, although uptake is not yet universal. In programmes, the impact of activities on the natural environment is not yet systematically considered.

IRC is strong on elements in the CHS related to gender and diversity in programmes, particularly in assessing the needs and risks of people with different vulnerabilities and incorporating different gender identities. There are, however, further improvements needed to avoid negative effects. The partnership system is effective in supporting local leadership and organisations, particularly promoting resilience among marginalised and disadvantaged groups. There is not yet consistent disaggregation of diversities, particularly people living with disability. IRC's efforts to communicate appropriately with different members of the community are notable, as are systems for collecting client satisfaction and analysing trends based on the gender and age of those giving feedback. Organisation-level processes are being implemented to reconsider gender, diversity and inclusion in light of global conversations about power dynamics in the aid sector and NGOs.

IRC's priority in its Strategy100 is to increase working through local partners, including grassroots organisations, to empower the local level and build skills and capacity. This is in line with its commitment as a signatory to the Grand Bargain agreement. The audit shows that projects reflect localisation commitments, and staff are aware of them. The IRC's Entry-Exit criteria indicates that IRC will enter locations when there is a clear humanitarian need and when its programme can add tangible value alongside existing capacities and obligations. SAPs indicate whether IRC will enter, maintain, expand, reduce, or exit presence or programming in the country. Projects have an exit or transition strategy, which is determined at the project design meetings. Whenever possible, IRC also employs national and local staff, rather than expatriate.

IRC systemically conducts partner capacity assessments, and support is tailored to each partner organisation, which is perceived as being of great value to the partners interviewed, helping them address known gaps to strengthen the organisation. Partners state that they are satisfied with the support provided by IRC.

IRC is committed through their Environmental Policy to avoid, minimise, and mitigate adverse environmental impacts caused by IRC projects and programmes; however, proposals and monitoring reports do not yet systematically include consideration of the environmental impact. The Green Procurement Guidelines include instructions to provide environmentally friendly goods and services; however, these guidelines are not systematically followed in all the projects and programmes.

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	IRC states its commitment to independence and impartiality and to providing assistance based on the needs and capacities of the communities. IRC undertakes systematic context and stakeholder analysis, which is described and considered in the country programmes' Strategy Action Plan and projects. IRC designs and implements programmes based on an impartial assessment of needs and risks and an understanding of the vulnerabilities and capacities of different groups. IRC carries out	Communities share a deep appreciation for the assistance provided by IRC, stating that they feel satisfied with the support and that it is in line with their preferences, needs and capacities. Communities state that IRC and its partners consult them during the assessments and implementation, and IRC	2.8

	different types of evaluations and analyses depending on the projects, e.g. needs assessments, stakeholder analyses, GBV analyses, conflict analyses, market analyses. IRC systematically collects data disaggregated by sex and age; however, other vulnerabilities, such as people with disabilities, are not collected in all projects and programmes, and no policy or guideline requires it. The organisation is flexible, adapting the programmes according to the changes in context and the needs or capacities of stakeholders.	adapts projects, if necessary, to their changing preferences, needs and capacities.	
Commitment 2: Humanitarian response is effective and timely	IRC has clear protocols for entry to and exit from a country. IRC ensures that programmes align with its capacities through the Go-No Go process and at the project design meetings. IRC has an organisational structure with clear lines of authority, allowing for timely decision-making. The project's design considers risks and constraints during project design and implementation. The MEAL handbook provides several tools and templates to support country teams. The project design includes monitoring and evaluation plans and funds for its implementation. Based on the MEAL plan, IRC and its partners monitor the activities, outputs and outcomes and have regular meetings to discuss progress. IRC has clear protocols and timeline for responding to emergencies. The emergency support team and procurement protocols allow IRC to respond more effectively and without delay. IRC develops and regularly updates emergency preparedness plans in countries at high risk of an emergency occurring. IRC has strong relationships with local partners, leaders, and stakeholders and refers clients' unmet needs to other agencies and organisations with relevant expertise. IRC uses the relevant standards in all their project and programmes, and technical advisors support country programmes to ensure their use. One of the Case Management Standards on caseworker-to-survivor ratio, however, was not achieved in all the projects and programmes for budget reasons, as the target for survivor to caseworker are more than recommended by the standard.	Communities state that there are no disadvantages or risks in accessing the assistance, and programmes and projects are realistic and safe. They express satisfaction with the timeliness of implementation, and in case of delays, IRC or its partners always inform them. Most of the community members interviewed say that the needs expressed are covered by IRC or, if not, IRC helps them to identify another organisation that can support them.	2.9

Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects	IRC is committed to building resilience and strengthening local capacities in the communities and local partners, as indicated in its main policies and strategic documents. IRC has several policies and guidelines to help prevent programmes from having negative effects and conducts different assessments and analyses to ensure that staff understand the context, the community's needs and the impacts (positive or negative); however, IRC does not systematically address negative environmental effects. IRC's Economic Recovery and Development Unit promotes early recovery and clients' longer-term economic well-being outcomes. IRC has robust systems in place to safeguard any personal information collected from communities at global and country levels. IRC promotes women, youth and marginalised groups to take a leadership role in their communities and local organisations. IRC and its partners develop an exit, sustainability or transition strategy during project design.	Communities express deep appreciation for IRC and the capacity-building support provided to them. They state that their skills are improved, and they feel more prepared to deal with future crises through their engagement with IRC. Some community members are unaware of when the project will end, the exit or transition strategy and how activities will be sustained.	2.8
Commitment 4: Humanitarian response is based on communication, participation and feedback	The imperative of engaging communities and reflecting their priorities is founded in IRC's Strategy100 and the IMPACT Program Quality Framework, and flows through to policies, guidance and procedures for staff. IRC ensures inclusive participation and engagement of communities at all stages of the work, through its PCM approach, PEERS and the client-responsiveness imperative across the organisation, including proactive efforts to seek feedback on client satisfaction. IRC does not have a policy on information sharing and at the community level, IRC does not consistently communicate information about how staff are expected to behave, and about IRC's commitment to PSEA. IRC also does not support partners with this. IRC demonstrates good practice in communicating respectfully and appropriately for different, especially vulnerable groups.	Communities confirm their participation, including of marginalised people, in activities and discussions about the support they receive. They feel consulted and involved. They indicate that communication materials are accessible in terms of comprehension and appropriate. Although they feel IRC staff behave well, communities were not informed about IRC's code of conduct or how IRC expects its staff to behave.	2.4
Commitment 5: Complaints are welcomed and addressed	IRC establishes an organisational culture in which complaints are taken seriously by promoting the IRC Way code of conduct and other policies on ethics, safeguarding and protection. The ECU's Investigation Guidelines	Communities spoken to are not aware about the scope of issues they can raise complaints about, including the behaviour and attitude of staff and including SEA.	2.0

	define the investigation process violations of The IRC Way and the law. Extensive guidance is provided to establish Client Feedback and Safeguarding Mechanisms (CFSMs), including consulting communities on their preferred channels to give feedback, and methods to include older people and people with disability in feedback and complaint processes. Many CFSMs have been established according to IRC's guidance, although some gaps exist. However, IRC does not have clear mechanisms to monitor fairness, appropriateness, and safety in complaint management, and there is no right to appeal the outcome of an investigation. Staff are open to listening to feedback and complaints, although efforts to communicate this commitment to communities and stakeholders are inconsistent.	Communities indicate that they would feel safe to make complaints to or about IRC without fear of any repercussions in doing so, although not all were aware of the reporting channel.	
Commitment 6: Humanitarian response is coordinated and complementary	IRC sets expectations for coordination and collaboration with others. Staff participate in, lead or co-lead working groups and coordination structures. Stakeholder analysis processes are conducted for country strategies and for programmes, ensuring complementarity with other humanitarian actors and alignment with local policy and priorities. IRC shares knowledge and research through multiple channels in the humanitarian sector, including academia and the media. IRC staff share programme information with stakeholders and in coordination forums. IRC's PEERS supports partnerships that are respectful, and committed to equality and mutual accountability and learning.	Communities feel the activities they are part of are very well coordinated between IRC and other organisations, and if they have any concerns, they raise them and trust IRC to communicate with other NGOs to resolve the issue.	3
Commitment 7: Humanitarian actors continuously learn and improve	IRC's Strategy100 identifies the ambition of agile and impactful programme design, informed by evidence, research, feedback from clients and partners. IRC's Airbel Impact Lab contributes to learning and innovation, seeking to both increase IRC's impact and to improve aid delivery in humanitarian response. Learning is prominent in IRC's Technical Excellence Unit and is also embedded in programme monitoring as well as implementation processes. New programmes are designed based on prior experience, and existing programmes are adapted on the basis	Communities cite examples where their feedback has resulted in changes to project level activities. Communities spoken to had not had information shared with them about lessons learned or innovations from IRC or partners.	2.2

	of monitoring, feedback and complaints. IRC does not specifically support partners with this. IRC has mechanisms to record knowledge and experience, although systems to make this accessible throughout the organisation are not yet in place and IRC does not share learning and innovation with communities.		
Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably	IRC staff work according to the mandate and values of the organisation and to agreed objectives and performance standards. Staff policies and procedures are fair, transparent, non-discriminatory and compliant with local employment law. IRC's Gender, Equality, Diversity and Inclusion (GEDI) action plan is working towards diverse leadership, equitable compensation and an inclusive culture by 2025; however, these goals have not been achieved yet. IRC staff have up-to-date job descriptions, receive performance appraisals once a year and receive training to improve their skills and competencies. However, IRC does not ensure that staff workload is appropriate according to the human resource capacities and role requirements. Staff are aware of the IRC Way (Code of Conduct), safety and security plans and the main policies and procedures; in the case of breaches, sanctions are imposed, ranging from verbal warnings to contract termination. IRC's duty care programme supports the resilience and wellbeing of staff and their families through individual and group counselling, education, and health guidance. IRC assesses the capacity of its partners and ensures that they have relevant policies in place, such as a code of conduct, safeguarding policy, anti-fraud policy, among others.	Communities state that IRC staff and partner staff are competent and skilled to implement the activities. They are satisfied with the behaviour of the staff and expressed that they are being treated with respect and dignity.	2.7
Commitment 9: Resources are managed and used responsibly for their intended purpose	IRC has a comprehensive policy environment governing the use and management of resources, including managing the risk of corruption and breaches of The IRC Way. The ECU is prominent in setting controls, communicating to raise awareness, and ensuring reporting mechanisms are known. IRC does not systematically consider the impact of local and natural resource use on the environment, nor does it discuss this issue with partners.	Communities feel that IRC uses resources appropriately and have not witnessed any misuse of funds.	2.5

* *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
2023-4.5: IRC does not have policies for information sharing in place.	Minor	2026/01/25
2023-5.3: Complaints are not managed in a fair and appropriate manner in all IRC countries.	Minor	2026/01/25
2023-5.6: Communities and people affected by crisis are not aware of the expected behaviour of IRC and partner staff, including commitments made on the prevention of sexual exploitation and abuse.	Minor	2026/01/25
2023-7.3: IRC does not share learning and innovation with communities and people affected by crisis, and with other stakeholders.	Minor	2026/01/25
2023-9.4: IRC does not systematically consider the impact of local and natural resource use on the environment.	Minor	2026/01/25
Total Number of CARs	5	

* *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).*

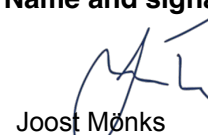
6. Recommendation for next audit

Sampling	Based on the standard sampling rate, it is recommended that 6 country programmes are included in the renewal audit, 2 onsite visit and 4 remotes.
Any other specificities to be considered in the next audit	We recommend that a regional office and emergency response project be selected for the renewal audit.

7. Lead auditor recommendation

CERTIFICATION In our opinion, IRC conforms with the requirements of the Core Humanitarian Standard on Quality and Accountability. We recommend certification.	
Name and signature of lead auditor:  Jorge Menéndez Martínez	Date and place: Buenos Aires, 2023-01-25

8. HQAI decision

HQAI decision:	☒ Certification preconditioned to the provision of a management response ☐ Certification preconditioned to the closure of Major CAR
Management response expected by: 2023/04/14	
Name and signature of HQAI Executive Director:  Joost Mönks	Date and place: 16 th March 2023
Final decision on certification:	☒ Issued ☐ Refused
Start date of the certification cycle: 2023/04/18 Next audit before 2024/04/18	
Name and signature of HQAI Executive Director:  Joost Mönks	Date and place: 18th April 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>	☐ Yes ☒ No
Acknowledgement and Acceptance of Findings: I acknowledge and understand the findings of the audit I accept the findings of the audit	☒ Yes ☐ No ☒ Yes ☐ No
Name and signature of the organisation's representative:  Ciaran Donnelly	Date and place: New York - March 28, 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.	Score 0: indicates a weakness that is so significant that the organisation is unable to meet the commitment. This leads to: • 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.	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: • 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.	Score 2: indicates an issue that deserves attention but does not currently compromise the conformity with the requirement. This leads to: • 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.	Score 3: indicates full conformity with the requirement. This leads to: • 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.	Score 4: indicates an exemplary performance in the application of the requirement.

* Scoring Scale from the CHSA Verification Scheme 2020