

Takaful al Sham Charitable Organisation

Renewal Audit – Summary Report 2022/08/18

1. General information

1.1 Organisation

Type	Mandates	Verified	
<input type="checkbox"/> International <input checked="" type="checkbox"/> National <input type="checkbox"/> Membership/Network <input checked="" type="checkbox"/> Direct Assistance <input type="checkbox"/> Federated <input checked="" type="checkbox"/> With partners	<input checked="" type="checkbox"/> Humanitarian <input type="checkbox"/> Development <input type="checkbox"/> Advocacy	<input checked="" type="checkbox"/> Humanitarian <input type="checkbox"/> Development <input type="checkbox"/> Advocacy	
Head office location	Gaziantep, Turkey		
Total number of country programmes	15	Total number of staff	354

1.2 Audit team

Lead auditor	Catherine Blunt
Second auditor	Andrea Bollini
Third auditor	
Observer	
Expert	
Witness / other	

1.3 Scope of the audit

CHS Verification Scheme	Certification
Audit cycle	2nd audit cycle
Phase of the audit	Renewal
Extraordinary or other type of audit	Transition to the three-year cycle

1.4 Sampling*

Randomly sampled project sites	Included in final sample	Replaced by	Rationale for sampling and selection of sites	Onsite or remote
Sokna	No	Elazig	Sokna was replaced by Elazig as it is the only programme implemented by TAS in Turkey. All other programmes are in Northwest Syria and cannot be visited in person. While the auditors were in Turkey, the programme had to be assessed remotely due to safety and security advice based on adverse weather conditions that occurred at the time, preventing access to the programme site.	Remote
Azem 3	Yes		Medium size project, diversity of sectors in sample group.	Remote
Khair w Ataa2	No	Rawafed2	The random sample was replaced with Rawafed 2 as suggested by TAS. Khair w Ataa2 was not suitable for the audit as TAS was not involved in the design stage of the project and therefore needs assessment and project plans could not be reviewed. This was accepted as a valid	Remote

			reason for replacing this randomly selected programme with another.	
Any other sampling performed for this audit:				
A cross section of staff ranging from the Board to field officers was interviewed to provide the full range of personnel involved in implementing the organisation's humanitarian response. Stakeholders were also included to provide an external perspective on TAS's compliance with the CHS. Additionally, the auditors increased the sample size to better reflect the geographic location of TAS's work by interviewing staff and communities from a larger project in Syria identified initially for document review only.				
Sampling risk:				
TAS implements most of its programmes in North-West Syria. Foreign personnel not directly involved in humanitarian aid cannot visit this part of Syria. Unless this changes, auditors will not be able to assess in person programmes representing the majority of work implemented by TAS. At this audit there is only one project in Turkey. An on-site visit was mandatory as TAS received its initial certification based entirely on remote interviews due to the pandemic. The auditors travelled to Turkey and completed 2 days of interviews at the head office in Gaziantep. However, an extreme weather event prevented the auditors undertaking the 6-hour road journey to Elazig as planned and interviews had to be conducted remotely from Gaziantep. Additional sampling was conducted as outlined above to mitigate the sampling risk necessitated by restricted access to Syria and current safety and security concerns in North-West Syria. The auditors are confident that these measures have addressed the sampling risk and that the Renewal Audit findings are valid.				

**It is important to note that the audit findings are based on a sample of an organisation's country programmes, its documentation and 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
Gaziantep, Turkey	13 th , 14 th June	Onsite
Elazig, Turkey	15 th – 17 th June	Remote
Azaz, Dana and Maarat Misrin (North-West Syria)	19 th June	Remote
Idlib and Aleppo	Document review	Remote

2.2 Interviews

Position / level of interviewees	Number of interviewees		Onsite or remote
	Female	Male	
Head Office			Onsite
Management	1	13	Onsite
Staff	3	4	Onsite
Project Office(s)			
Management	0	3	Remote
Staff	2	4	Remote
Partner staff	0	0	Remote
Others (stakeholders, Board)	2	1	Remote
Total number of interviewees	8	25	33

2.3 Consultations with communities

Type of group and location	Number of participants		Onsite or remote
	Female	Male	
Elazig – Turkey - female Syrian refugees – protection, social cohesion	5		Remote
Elazig – Turkey- male Syrian refugees		4	Remote
Elazig – Community Representative Committee members	1	1	Remote
Azaz, Dana and Maarat Misrin (North-West Syria) – micro business, vocational training participants – youth and Person with a Disability	1	3	Remote
Azaz, Dana and Maarat Misrin (North-West Syria) – Community Representative Committee members	1	1	Remote
Stakeholders	2	1	Remote
Total number of participants	10	10	20

2.4 Opening meeting

Date	2022/07/13
Location	Gaziantep
Number of participants	16
Any substantive issues arising	None

2.5 Closing meeting

Date	2022/07/20
Location	Gaziantep (remote)
Number of participants	17
Any substantive issues arising	None

2.6 Programme

Briefing

Date	2022/07/16
Location	Elazig (remote)
Number of participants	4
Any substantive issues arising	-

De-briefing

Date	Included in organisation closing meeting 2022/07/20
Location	-
Number of participants	-
Any substantive issues arising	-

3. Background information on the organisation

3.1 General information

Takaful Al Sham Charity Organisation (TAS) was founded in Turkey in 2012 by a group of volunteers in response to the Syrian humanitarian crisis. It became a registered NGO in 2013 and works mainly in Syria. It has only one project in Turkey at the time of the Renewal Audit.

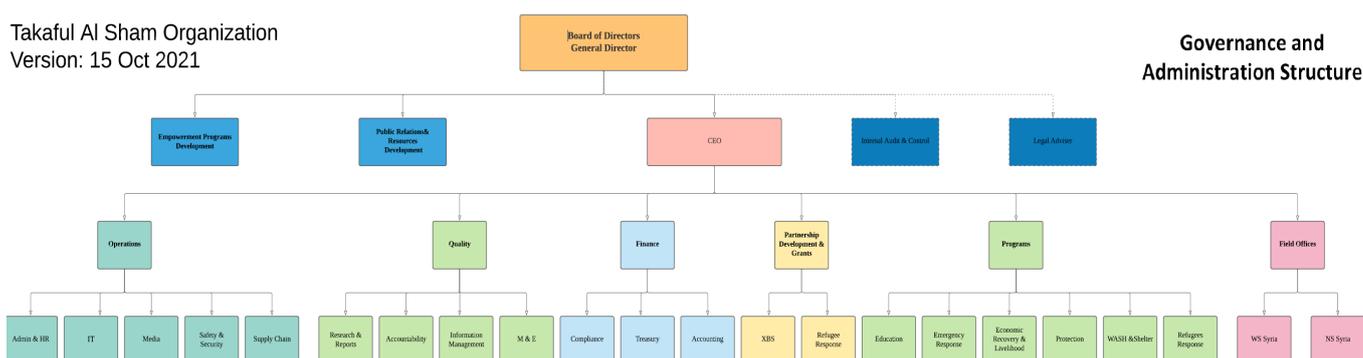
At the Renewal Audit 2022 (RA2022) TAS continues to implement its strategic plan 2020 – 2024. Its mission, values and sectoral focus remain the same. The change in budget size and value of the sectors noted at the Maintenance Audit (MA) 2021 continues at the RA22 and involves a decrease in food security programmes and a shift to early recovery (WASH

and Education). This is in response to the continuing uncertainty due to the annual renewal of the United Nations (UN) cross border entry into North-West Syria, which threatens the continuation of TAS funding from UN organisations. In response, TAS has continued to diversify its income sources. During the last two years TAS reports that it has decreased its funding from the UN from 80% to 50% and developed new donor partners (both institutional and International Non-Government Organisations). This increase in its funding base is reflected in changes to the governance structure outlined below. Plans to expand the organisation overseas mentioned in the 2021 audit have been affected by legal issues and Covid. However, the organisation intends to commence programmes for refugee communities in social cohesion and livelihood, empowering youth and women, in Germany and Canada in 2023.

3.2 Governance and management structure

The governance structure has changed significantly since the Initial Audit (IA) in 2020. The Committee of Trustees elected every two years from the General Assembly (a membership based broader group of twenty-five ethical people) remains the same. However, the 'Executive Board' which consisted of the General Manager and the five heads of departments that reported to him, are now replaced by the Director General who alone reports to the Board. This position is assisted by an Internal Audit department (see below) and new fundraising and public relations unit. The Director General focusses on the organisation's strategic directions, representing the Council of Trustees (the Board), and promoting the organisation. He is freed from operational matters by the addition of a CEO who is responsible for managing all the programme departments. The managers of these same five departments have co-ordinators who lead the various component portfolios. TAS has undergone a restructure each year of this first audit cycle and is commended for displaying remarkable agility in aligning its funding increases with improved governance and management of its resources. An organogram is below.

Takaful Al Sham Organization
Version: 15 Oct 2021



3.3 Internal quality assurance mechanisms and risk management

At the RA2022, TAS replaced the Internal Compliance Committee (reporting directly to the Board and consisting of General Assembly members who could ask for audit reports), with an Internal Audit department. This nine-month-old department reports to the Director General, completing quarterly reports on the effectiveness and efficiency of operations, the reliability of financial reporting and compliance with applicable governing laws and regulations as well as those of the donors and partnering entities. Policies consist of an internal control framework which examines the finance, procurement and human resource records and policies from a sample of programmes starting or finishing in the previous three months. The department is also tasked with fraud investigations.

TAS continues to have a strong quality department which oversees monitoring and evaluation, accountability, information management, research and reports. Broader organisational and programmatic risk have been strengthened at the RA2022 through the revision of safety and security policies, the increased systematisation of community accountability mechanisms (information sharing and PSEA complaints) and the development of draft comprehensive protection policies, guidance and tools.

The restructure of TAS's governance at the RA2022 provides significant organisational risk management through the increase in senior staff taking responsibility for the overall financial and operational management of the organisation. The employment of a senior staff member responsible for developing new funding and implementation partners that was initiated at the Maintenance Audit continues to manage the risk of new partners and contribute to the expansion of the organisation's donor base.

3.4 Work with partner organisations

At the IA in 2020, one-third of TAS programmes were implemented through partners. Since then, the organisation has developed a senior specialist partner management role that has responsibility for the policies, practices and recruitment of new funding donors and implementing partners. The organisation currently has no implementing partners, despite revising its partner assessment tool and partnership agreement to include more specific requirements reflecting compliance with the Core Humanitarian Standard, and a more equal contractual approach between TAS and its partners. The organisation intends to resume working with implementing partners.

4. Overall performance of the organisation

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

The restructure at senior levels described above has enabled TAS to dedicate staff to strategy and operations, improving the overall governance of the organisation and providing benefits in terms of increased funding and profile. As a result, TAS has systems in place to effectively govern, assure quality and risk manage the organisation.

At the RA2022, critical departments have been further staffed and policies updated. This is evident for instance in the MEAL and Internal Compliance departments. The Board revised and amended key policies and procedures within the last three years, and these define roles, responsibilities, and reporting lines for both the departments and the staff. The CEO oversees the programmatic and financial performance of the programme, as well as overseeing how those relevant policies are implemented. The CEO does so in coordination with the heads of the different departments.

The newly designed Internal Audit department delivers independently within the regulations of dedicated policies and reports on a quarterly basis to the General Manager. The current governance and its policy environment enable TAS's departments to deliver on their mandates in close coordination and integration. As a result, interrogating the context, conducting needs assessment, promoting and managing feedback and complaints, access learning and implement internal controls are routine activities anchored in the programme. MEAL coordinates the collection of primary and secondary data which are shared within the organisation to inform the programme. TAS needs assessments are in place at critical stages and serve as an entry point to understand changing needs, together with the feedback and complaints avenues which are comprehensive, universally used and understood. Since the IA in 2020, TAS has focused on integrating PSEA in its management system by revising key policies, implementing dedicated procedures and systematically training staff.

4.2 How the organisation applies the CHS across its work

TAS comprehensively and consistently applies the CHS across its work. It has taken a rigorous approach to addressing observations made requiring attention, and the weaknesses identified at each audit since certification in 2020. The Board has been kept informed throughout and is committed to compliance with the standard.

At the IA in 2020, TAS was achieving most of the Key Actions of the CHS however had weaknesses in compliance with the Organisational Responsibilities. These included capacity building, capturing diversity of communities in the programme, risk-sensitive community engagement, coordination, use of resources, information sharing, complaints, partnerships and preventing negative effects, particularly PSEAH.

At the MA, TAS had addressed most of these policy shortcomings, with weaknesses remaining for addressing at the Renewal Audit in partnerships, information sharing, prevention of negative effects and complaints.

At this RA2022, TAS addressed these policy weaknesses. The strengths found in the previous audits of TAS capacity to design and implement appropriate responses are confirmed. The organisation promotes a culture of open communication, with complaint and feedback mechanisms that are broadly accessed by the communities and informing the programme. Learning is considered at various stages and is accessible to staff and communities. Relevant policies, including the MEAL policy, have been reviewed and now include an Information Sharing Policy and a focus on risks and safety perceived from the communities. The MEAL, Safeguarding, Complaints and PSEA policies now include clear processes for the investigation of PSEA complaints. The overall framework regulating partnerships has been revised including capacity assessment and a contract containing the

requirements of the CHS. The only weakness raised at this RA2022 is on a policy gap in the area of Data Protection.

4.3 PSEA

At the RA2022 TAS continues to implement its programme based on vulnerabilities and capacities of diverse groups and by considering their constraints. TAS informs communities about its core values, the principles it adheres to, the expected behaviour from staff and what the programme intends to deliver. The organisation conducts inclusive needs assessments through different methodologies, capturing disaggregated data and relevant information on the different demographics. Communities participate in the programme at all stages through an articulated complaint and feedback mechanism which is systematically cascaded to communities through posters, banners and orientation meetings. It has a referral system for out-of-scope complaints, staff work according to the mandates and values of the organisation and policies are in place for the security and well-being of staff. The main weakness in PSEAH is that TAS lacks a system to ensure the safety of communities' sensitive information.

4.4 Localisation

TAS strengths in localisation primarily are that it is a local national organisation working on behalf of its own community of Syrian refugees, both within and outside Turkey, its host country. In the language of the CHS, TAS ensures its programmes build on local capacities and works toward improving the resilience of communities, using the results of existing risk assessments and country specific preparedness plans to guide its activities. TAS also ensures its humanitarian response complements that of national and local authorities and the organisation has clear, respectful and consistent agreements ready to be utilised with its partners, when it recommences work with them.

4.5 Gender and diversity

TAS strengths in gender and diversity are that it communicates in appropriate languages, formats and media for vulnerable and marginalised groups, designs its programmes based on an impartial assessment of needs and risks and has policies that take into account the diversity of communities and collects disaggregated data. TAS ensures representation is inclusive and encourages feedback paying particular attention to gender, age and diversity. Its Gender policy is implemented and monitored by the Board. 24% of TAS staff are female, 76% are male. However, almost half of the daily workers (teachers) are women. There is one female manager out of seven on the senior management staff of TAS. There is one woman on the organisation's board.

4.6 Organisational 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	TAS continues to be committed to impartial assistance. The organisation systematically interrogates the context of its work. TAS programming is informed at different stages by primary and secondary data, including from ongoing needs assessments and from the secondary data sources of UN cluster mechanism and other stakeholders. Through its needs assessment methodologies, TAS captures data disaggregated by gender, age and abilities and takes into consideration other relevant information from the different demographic segments of the communities. Primary data informs programming which TAS adapts according to new needs. A capacity assessment procedure is in place to assess partners and their capacity to be aligned with the CHS-compliant policies and procedures of TAS (although the organisation does not currently have any active partnerships in its programmes).. Areas requiring attention include the due diligence procedures of TAS, which do not detail how partners' capacity to deliver impartial assistance is assessed. TAS	Communities indicate that TAS effectively understands their needs and capacities. They give examples of changes made to the programme to meet their needs. Community members consistently emphasise that the programme of TAS is appropriate and that it positively influences their lives.	2.7

	continues to map stakeholders through formal mapping at project inception. However, the effectiveness of the existing mapping processes during project implementation varies across programmes.		
Commitment 2: Humanitarian response is effective and timely	TAS continues to ensure programme commitments are in line with organisational capacities through formalised grant management policies and practices. The organisation continues to have a detailed and well socialised MEAL Policy which provides evidence for timely decision making and for adapting and improving programmes. Risk assessments continue to be conducted at programme outset and include input from the PSEA Focal Point and the Safety and Security Department. TAS continues to use standards advocated by UN clusters including education, protection, social cohesion and training. TAS has developed policy commitments and tools in its PSEA and Child Safeguarding policy and procedures with regard to referral to external bodies.	Communities report that TAS always asks for feedback regarding their satisfaction with the programme. They say that they feel safe, as they are told that anything they share is confidential. Persons with a disability report that the equipment provided for their learning is safe and enables them to participate fully in the programme. Communities state that TAS provides appropriate equipment for their businesses in a timely manner.	3
Commitment 3: Humanitarian response strengthens local capacities and avoids negative effects	TAS continues to design and implement programmes that strengthen local capacities, develop local leadership and benefit the local economy. This is done through risk assessments, relevant policies and planning, monitoring and feedback and complaints mechanisms. TAS avoids negative effects in the areas of SEA, people's safety and security, social and political relationships and the local economy. TAS has strengthened its PSEA and Child Safeguarding Policy and developed an organisationally appropriate investigation process for SEA complaints. It has planned transition strategies in the preliminary stages of humanitarian response and incorporated this into relevant policies. Areas requiring attention include ensuring representative committees know when programmes are ending; inclusion of harassment in the definitions of the PSEA Policy; and finalising the specialist PSEAH Focal Point position description. A weakness is that guidance on the safeguarding of information related to sensitive complaints is not specifically included in TAS's new Data Protection Policy.	Communities indicate that TAS assists them to withstand future shocks and stresses by providing them with Turkish language classes, legal advice to obtain documentation so they can work, and by providing them with skills and equipment to start their own business. Members of representative committees say they are more knowledgeable about 'good aid' since working with TAS and their skills in linking the community with appropriate services has developed. Community members say that there are no negative effects from TAS programmes and that the training provided will help them gain employment or participate in the economy as business owners. However, community and representative members did not always know when TAS was concluding its programme.	2.4
Commitment 4: Humanitarian response is based on communication, participation and feedback	TAS continues to cultivate an exemplary culture of open communication using a diverse range of information channels across its programme. It is committed to engage communities at preliminary stages of the programme, during its implementation and at closing stages. The MEAL and Programme Departments deliver on their mandates in close integration. This is regulated within a clear policy environment and is put into practice consistently through	Communities indicate that they know how to use the range of formal and informal feedback and communication avenues set in place by TAS. This includes social media, instant audio and text messaging platforms. They say that TAS asks for their input on programmes. Most	3

	<p>approaches that are effective in measuring the activities. The monitoring process includes and values feedback from communities, which TAS continues to manage and address. Risks and priorities identified by communities are now addressed in TAS policies and are assessed at project inception and during evaluation activities. TAS strengthened its Information Sharing Policy and addressed its weakness in this area by its systematic implementation in programmes and by further developing its communication materials, particularly in relation to PSEA.</p> <p>However, despite practicing the contrary, the policy environment of TAS does not include the commitment of the organisation to share its Code of Conduct with communities during emergency programmes and this deserves attention.</p>	<p>know the type of organisation TAS is, its activities, and the behaviour they should expect from staff.</p>	
<p>Commitment 5: Complaints are welcomed and addressed</p>	<p>TAS continues to welcome and address complaints systematically across its programmes. The organisation's complaint handling process continues to cover programming, PSEA, and other abuses of power. Complaints continue to be documented and responses are time-bound and confidential. TAS has addressed weaknesses by reviewing its policies and clarifying the process, roles and responsibilities of staff and departments in promoting the complaints process; in managing sensitive, PSEA and programmatic complaints; and in referring out of scope complaints to relevant bodies. It systematically trains staff in PSEA and complaints and has developed simpler more appropriate tools to effectively communicate PSEA commitments to communities. It summarises complaints for the board on a monthly basis. TAS's provision of guidance to staff on a consultation process to establish its complaints mechanism that specifically accommodates PSEAH complaints requires attention.</p>	<p>Community members all know how to make a complaint and the range of issues about which they can complain. One informant said the organisation 'went into minute detail about this.' Communities are very aware of posters that detail TAS's commitments regarding sexual exploitation and abuse and what to do if it occurs. No community members knew of anyone who had made a complaint so could not provide feedback on the timeliness, fairness or appropriateness of TAS's management of complaints. Not all representative committee members are aware of TAS's commitments in this area. Communities say that TAS told them how to complain however, did not necessarily ask their views on how they might like to complain.</p>	2.6
<p>Commitment 6: Humanitarian response is coordinated and complementary</p>	<p>TAS acknowledges other stakeholders from the humanitarian sector and is exemplary in its interaction with relevant UN clusters, donor agencies, state actors and the civil society organisations gathering national organisations in its area of intervention. TAS is engaged in relevant Technical Working Groups under the umbrella of the UN clusters, and it shares with them findings from its programme. By doing so, TAS influences the priorities of the relevant clusters. TAS also accesses information from the various coordination platforms, and this informs the ongoing programme. Coordination informs TAS to prevent duplication with other humanitarian actors. TAS addressed a weakness in its policy environment regulating partnership and now includes provisions for</p>	<p>Stakeholders indicate that TAS shares with the Technical Working Groups established by UN clusters its experience in various programmes, and that this has been adopted as a model by the cluster to inform standardised approaches among its members. They also indicate that TAS consults the cluster by voluntarily sharing with them project details of grants awarded to TAS outside the funding mechanism of the cluster itself.</p>	3.2

	sanctions if TAS does not meet its contractual obligations.		
Commitment 7: Humanitarian actors continuously learn and improve	<p>Learning is one of the values stated by TAS in its Strategic Plan and the same is further envisioned in the MEAL Policy and other key documents. TAS continues to put learning into practice through its MEAL department, which is integrated into standardised procedures linking it with Programmes and other key departments. Data generated through monitoring and evaluation is now availed to staff through online platforms. The same enables staff to access information on learning according to their own need. At the same time, learning continues to be shared proactively through dedicated internal coordination meetings, for instance at project design stage or during the inception phase for new staff entering the programme. MEAL data is collected at project sites, and includes data collected on the basis of statistical science as well as direct observation from staff. Learning is shared externally through dedicated meetings and coordination platforms. TAS reaches community leaders with learning from its programme but not people affected by crisis.</p>	Stakeholders indicate that TAS learns from its MEAL structure and that learning is used by TAS to positively influence service delivery. For instance, TAS successfully lobbied to change a context of operation where services were denied to people affected by crises. However, people affected by crises could not recall TAS sharing learning with them.	2.7
Commitment 8: Staff are supported to do their job effectively, and are treated fairly and equitably	<p>TAS continues to ensure it has the management, staff and capacity to deliver programmes through the involvement of Human Resources in project planning; a performance appraisal system which feeds into an annual organisational learning plan; and the inclusion of staff training in project proposals. Staff have job descriptions. The organisation continues to have transparent and non-discriminatory policies that are now the responsibility of the internal auditor to check for compliance with local law and international best practice. A Code of Conduct that reflects CHS requirements remains in place. TAS has revised its Safety and Security Policy and now has a Duty of Care Policy that addresses staff well-being. TAS does not employ volunteers but daily workers to provide surge capacity when needed who must sign the Code of Conduct. It now requires partners to have a CHS compliant Code of Conduct. Areas that require attention are ensuring the Community Representative Committee understands relevant policy commitments in their MOU and that they sign the Code of Conduct.</p>	Communities report that TAS staff are well educated and that their respectful nature and 'humanity' greatly improved their well-being. TAS representative committee members are required to abide by the TAS PSEA and Child Safeguarding Policy however, they are not familiar with these policies.	2.8
Commitment 9: Resources are managed and used responsibly for their intended purpose	<p>TAS continues to have an accurate financial monitoring process for its programme, and this includes monthly budget follow-ups which are done in close coordination within the Finance and Programme Departments. Policies are clear on segregation of duties and compulsory budgeting for key positions in the organisation. TAS recently introduced the Internal Audit Department which now complements the overall mandate on compliance that was previously implemented by the Finance Department. The organisation now has environmental policies in place, and these are embedded into the Procurement and the MEAL</p>	Communities indicated that TAS uses its resources wisely, and not wastefully and that the goods they receive from TAS are of good quality and received within the expected timeframe.	2.8

	<p>policies. TAS also includes the requirement for partners to have an anti-corruption policy. TAS has conducted financial audits up to year 2020 and the audit for year 2021 is at a service procurement stage. Areas that require attention include a lack of policy on transparency and consequently TAS does not publicise its audit report. TAS procedures to vet the ethical and legal profile of a potential donor are not formalised in the identified Go/No-Go criteria and TAS does not have injunctions on donor's election to the TAS Board or General Assembly.</p>		
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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 Requests (CAR)	Type	Resolution due date	Date closed out
2022-3.8: TAS's Data Protection Policy does not cover protection cases or the safeguarding of information related to the investigation of sensitive complaints..	Minor CAR	2023/07/18	
2020-4.6: Policies are not in place that ensure that the risks that communities identify are reflected in all stages of the work.	Minor CAR	2022/06/15	2022/07/18
2020-4.1: TAS does not provide information to communities and people affected by crisis about the principles it adheres to and how it expects its staff to behave.	Minor CAR	2022/06/15	2022/07/18
2021-5.4: TAS's Complaints and Feedback Mechanism is not clear on the investigation processes for PSEA complaints and for programmatic complaints.	Minor CAR	2022/06/15	2022/07/18
2020-5.7: TAS does not refer complaints that fall outside the scope of its work to a relevant party in a manner consistent with good practice	Minor CAR	2022/06/15	2022/07/18
2020-6.6: TAS's work with partners is not governed by clear and consistent agreements that respect each partner's mandate, obligations and independence, and recognises their respective constraints and commitments.	Minor CAR	2022/06/15	2022/07/18
Total Number of open CARs	1		

6. Sampling recommendation for next audit

Sampling rate	It is recommended that at least, each Renewal Audit should consist of an onsite visit to programmes operative in Turkey and additionally, have a day interviewing staff and communities from a programme in Syria. This exceeds the sample required for 'onsite' audits for the number of programmes implemented by TAS, however, this is recommended to mitigate the risk of the audit being unrepresentative of TAS's work, as the majority of programmes occur in Syria. If TAS commences working in Canada or Germany, one of these countries should be included in the remote assessment sample. Additionally, the time allocated to Head Office interviews in Turkey should be 3 days not 2, as all sessions are interpreted, halving the time available to obtain the information required to review the organisation appropriately.
Specific recommendation for selection of sites	An education programme in Syria is recommended as a site for inclusion in the sample for the next Renewal Audit. This sector of work undertaken by TAS has not been included in the audit sample since the Initial Audit. It employs a large number of personnel, covers a range of sites and is a signature programme for the organisation.

7. Lead auditor recommendation

<p>In our opinion, TAKAFUL AL SHAM CHARITY ORGANISATION has demonstrated that it continues to conform with the requirements of the Core Humanitarian Standard on Quality and Accountability.</p> <p>Based on the evidence obtained, we confirm that we have received reasonable assurance that the organisation has implemented the necessary actions to close the minor CARs identified in the previous audit and continues to meet the requirements of the Core Humanitarian Standard.</p> <p>We recommend maintenance of certification.</p>	
Name and signature of lead auditor:  Catherine Blunt	Date and place: 18 th July 2022, Canberra Australia

8. HQAI decision

Certificate:	
<input checked="" type="checkbox"/> Certification maintained <input type="checkbox"/> Certificate suspended	<input type="checkbox"/> Certificate reinstated <input type="checkbox"/> Certificate withdrawn
Next audit: Surveillance audit before 2023/08/18	
Name and signature of HQAI Executive Director:  Joost Mönks	Date and place: Châtelaine, 2022-08-18

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: Abdullatif Alzalek 	Date and place: CEO 25/08/2022

Appeal

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

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

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

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

Annex 1: Explanation of the scoring scale*

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

* Scoring Scale from the CHSA Verification Scheme 2020