INDEPENDENT ASSESSMENT REPORT

(To be filled in and uploaded in the Portal Submission System as part of the application.)

TERMS OF REFERENCE

This document sets out the '**Terms of Reference (ToR)**' under which

<full name and address of the organisation> ('the organisation')

agrees to engage

<insert legal name of the auditor> ('the auditor')

to produce an **independent assessment report** ('Assessment Report') **concerning the fulfilment of the conditions for an EU humanitarian partnership certificate**.

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1. Background and context

Non-governmental organisations (NGOs) that would like to apply for funding under the EU Humanitarian Aid Programme must first be accredited as humanitarian partners, by obtaining an EU humanitarian partnership certificate.

For this purpose, they must undergo a comprehensive ex-ante assessment to validate their status as a humanitarian organisation, check administrative and financial management, operational capacity, financial capacity and compliance with the partnership principles (transparency and accountability, humanitarian principles and ethical standards, compliance and internal control).

Based on the results of this assessment, the European Commission (DG ECHO) will evaluate the application and decide on whether the organisation can be awarded an EU humanitarian partnership certificate.

In line with the EU MFF, organisations that already hold a certificate for the period 2021-2027, must re-apply for a new certificate for the next period (MFF 2028-2034). The assessment must be submitted as part of the application for the humanitarian partnership certificate.

It must be composed of two parts:

- the Terms of Reference to be signed by the organisation and the auditor
- the Assessment Report to be issued on the auditor's letterhead, dated, stamped and signed by the auditor which includes the Assessment Questionnaire ('the Questionnaire').

The Assessment Report and Questionnaire are an integral part of these Terms of Reference.

2. Objectives

The objective of the assessment is to provide the European Commission (DG ECHO) with reasonable assurance on the conditions for receiving an EU humanitarian partnership certificate, and notably whether the organisation:

- is an NGO entitled to receive EU funding in accordance with the Humanitarian Aid Regulation and with the specific conditions determined by DG ECHO
- is transparent and accountable when delivering aid
- ensures compliance with the humanitarian principles, international humanitarian law, and applicable EU law

- ensures observance of the highest ethical standards and deploys adequate means to address irregularities, fraud, corruption and misconduct of any sort[1]
- has a suitable operational capacity to design, implement and monitor EU-funded projects so as to meet relevant humanitarian needs by delivering aid in difficult circumstances
- ensures compliance with relevant rules, regulations, standards and contractual obligations in the areas specified by DG ECHO and
- has a sound internal control system based on international best practices and in line with the criteria set by DG ECHO.

The criteria to be assessed are grouped into two blocks, one relating to eligibility, financial capacity, exclusion and minimum requirements (Block 1) and another one to operational capacity and additional suitability requirements (Block 2).

3. Standards

The auditor who performs the assessment is governed by:

- The ISAE 3000 *Assurance Engagements other than Audits or Reviews of Historical Financial Information (Revised)* issued by the International Auditing and Assurance Standards Board (IAASB)
- The *International Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards.
- The *International Standard of Quality Management, ISQM1* issued by the IAASB (or equivalent).

4. Requirements for the auditors

4.1 General principles

The auditor must be an **independent external auditor** who is a registered member of a national accounting or auditing body or institution and who is authorised to perform audits.

The auditor must be functionally independent of the organisation concerned. Internal auditors of the organisation are not eligible to perform the assessment.

By agreeing to these Terms of Reference, the auditor confirms that they meet at least one of the following conditions:

- The auditor and/or their firm are a member of a national accounting or auditing body or institution, which in turn is member of the International Federation of Accountants (IFAC).

[1] Including in relation notably to child labour, sexual exploitation and abuse, money laundering and terrorism financing, and EU restrictive measures.

- The auditor and/or their firm are a member of a national accounting or auditing body or institution and, although this organisation is not member of the IFAC, the auditor commits to undertake this engagement in accordance with the IFAC standards and ethics code set out above.

- The auditor and/or their firm are registered as statutory auditor in the public register of a public oversight body in an EU Member State in accordance with the principles of public oversight set out in Directive 2006/43/EC[2] (this applies to auditors and audit firms based in an EU Member State).

The organisation is entitled to use its own statutory auditors to undertake the engagement.

4.2 Qualifications, experience and team composition

Qualifications and experience

The auditor will employ adequate staff with appropriate professional qualifications and suitable experience with IFAC standards, in particular ISAE 3000, and with experience in performing institutional or compliance audits and/or performing systems audits or equivalent engagements of entities comparable in size and complexity to the organisation.

In addition, the engagement team as a whole should have:

- experience with institutional or compliance audits and/or systems audits or equivalent engagements of development aid programmes and projects funded by national and/or international donors and institutions. It is desirable that the leader of the fieldwork team i.e. either the manager (category 2) or the senior auditor (category 3) has experience with systems audits of EU funded external aid actions and/or institutional or compliance audits of organisations in the development aid sector

- a very good command of English, as the language used by the European Commission in its relations with humanitarian partners, in addition to <any EU official language the organisation would choose>

Team composition

The team of auditors required for this assessment should be composed of a category 1 auditor who has the ultimate responsibility for the assessment and an engagement team which is composed of an appropriate mix of category 2–4 auditors. It is the responsibility of the auditor to propose and use an engagement team which is composed of an appropriate mix of auditors for this engagement.

Category 1 – Audit partner (or similar)

The audit partner should be an experienced expert with a relevant professional qualification and have senior and managerial responsibilities in public audit practice. They should be authorised by the regulatory body of the audit firm to sign audit reports on statutory financial statements in accordance with the laws of the country in which the audit firm is registered.

They should be a member of a national accounting or auditing body or institution. They must have at least 12 years of professional experience as a professional auditor or accountant in

[2] Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts (OJ L 157, 9.6.2006, p. 87).

public audit practice. Experience working with the recipient countries of EU external aid is also of advantage.

The audit partner is the person of the audit firm who will be responsible for the engagement and its performance, and for the report that is issued on behalf of the firm.

Category 2 - Audit manager

Audit managers should be experienced experts with a relevant university degree or professional qualification. They should have at least 6 years' experience as a professional auditor or accountant in public audit practice, including relevant managerial experience of leading audit teams.

Category 3 – Senior auditor

Senior auditors should be experts with a relevant university degree or professional qualification and at least 3 years professional experience in public audit practice.

Category 4 – Assistant auditor

Assistant auditors should have a relevant university degree and at least 6 months professional experience in public audit practice.

Curricula Vitae (CVs)

The auditor will provide the organisation with CVs of the audit partner (or similar) and the CVs of the managers, senior auditors and assistant auditors proposed as part of the engagement team. The CVs will include appropriate details on the type of engagements carried out by the staff, indicating their capability and capacity to undertake the audit as well as details on relevant specific experience. The organisation will examine the CVs before it signs the Terms of Reference (or order form or other applicable contractual document for this engagement) and reserves the right to reject them if they are not considered suitable for the requirements of the engagement.

The European Commission (DG ECHO) reserves the right to also request and review the CVs, if needed.

5. Scope

5.1 Location and period covered by the assessment

This assessment will be performed at the organisation’s premises. The location(s) for the assessment should be confirmed by the auditor before the start of the fieldwork, to ensure that relevant supporting documents as well as key staff will be available during the assessment.

The period to be covered should normally be the year (12 months period) ending on the day of the start of the fieldwork (i.e. the day on which the auditor effectively starts the on-site assessment procedures and tests).

5.2 Engagement context

The auditor must obtain a preliminary understanding of the engagement context. This understanding must be fully reflected in the engagement letter between the auditor and organisation. The understanding must be sufficient for the auditor to design, plan and perform

the assessment in a way that allows to gather sufficient evidence to provide the scores and replies to the Assessment Questionnaire.

The auditor remains fully responsible at all times to design, plan and perform the assessment procedures deemed necessary.

The auditor must take into account the specific engagement circumstances and apply professional judgment throughout the assessment process.

The Assessment Questionnaire can be pre-filled by the applicant Organisation and serves as an essential source of assessment information and evidence for the auditor. However, all information provided by the organisation is indicative, provisional and subject to the procedures deemed necessary by the auditor. The auditor must not rely on information until they have ensured through appropriate procedures that such information is sufficiently accurate and complete for the purpose of the assessment and to arrive at informed conclusions for each question.

The auditor may perform further procedures and tests if in line with the objectives and the scope of the assessment and considered necessary to arrive at an informed conclusion.

The Auditor completes the information in the Assessment Questionnaire and uses the results of the assessment procedures to complete the scoring and outcomes and draw a conclusion.

5.3 Nature, extent and timing of procedures and tests

The auditor must assess the design of relevant systems, controls, rules and procedures. This means that the auditor should perform procedures and tests on the basis of which they should arrive at a conclusion whether the system controls, rules and procedures are present, i.e. existing.

Moreover, the auditor must assess the operating effectiveness of relevant systems, controls, rules and procedures.

The design and operating effectiveness of relevant systems, controls, rules and procedures must be assessed against the criteria defined by the Commission in the Assessment Questionnaire.

The auditor determines the nature, extent and timing of all the procedures and tests it deems necessary in order to arrive at a conclusion with regard to the design and operating effectiveness of systems, controls, rules and procedures.

5.4 Criteria and materiality

The criteria that must be assessed are the following:

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS	YES/NO
LEGAL STATUS	
1 NGO Status	YES/NO
2 Headquarters	YES/NO
3 Autonomy and independence	YES/NO
4 Non-exclusion	YES/NO

HUMANITARIAN PRINCIPLES	
5 Humanitarian purpose	YES/NO
6 Humanitarian principles	YES/NO
7 Humanitarian aid experience	YES/NO
FINANCIAL STATUS	
8 Certified audited financial statements	YES/NO
9 Liquidity (quick ratio)	YES/NO
10 Equity	YES/NO
11 Operating income	YES/NO
SYSTEMS	
12 Segregation of duties	YES/NO
13 Accounting system	YES/NO
14 Procurement procedures	YES/NO
RESPONSIBILITY AND ACCOUNTABILITY	
15 Compliance with EU values	YES/NO
16 Responsibility for implementation of actions	YES/NO
17 Ensuring quality of proposals	YES/NO
18 Transfer of financial support to third parties	YES/NO
19 Selection of implementing partners	YES/NO/N.A.
20 Monitoring and oversight arrangements	YES/NO
21 Reliability of reporting	YES/NO
OVERALL SCORE BLOCK 1	YES/NO

BLOCK 2 - OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS	Score …/10
PRINCIPLES	
1 Ethics	../10
2 Anti-fraud and anti-corruption	../10
3 PSEAH, child protection and protection of environment	../10
4 Safety and security of staff	../10

OPERATIONAL CAPACITY	
5 Project design	../10
6 Project management	../10
COMPLIANCE WITH RULES, REGULATIONS, OBLIGATIONS AND STANDARDS	
7 Humanitarian	../10
8 Operational	../10
9 Protection of personal data	../10
INTERNAL CONTROL	
10 Governance, risk management and oversight	../10
11 Human resources	../10
12 Budgeting, accounting and reporting	../10
13 Audit trail and document management	../10
OVERALL AVERAGE SCORE BLOCK 2	.../10

For the assessment, the auditor must apply the following approach:

Block 1 – Eligibility, financial capacity, exclusion and minimum requirements

The questions in Block 1 are **fundamental.** The auditor must apply professional judgment to **reply Yes or No** to **each question** based on the evidence they have obtained in the Assessment Questionnaire. The questions are formulated as Yes/No questions, and no other answer is allowed (with Question 19 being the only possible exception allowing for a "N/A" answer). Certified DG ECHO Partners under the 2021-2027 Certificate who have undergone the Financial Capacity Assessment (FCA) and achieved a positive outcome during the Periodic Assessment exercise 2026 and whose **FCA is still valid** at the submission of their application, will NOT be required to have an external auditor reassess their financial status (questions 8-11). Conversely, **all other** applicants will be financially assessed at certification stage for questions 8-11.

The questions in Block 1 are not broken down. They concern the eligibility and minimum requirements for an organisation to receive EU humanitarian funding.

Block 2 – Operational capacity and additional suitability requirements

The questions under Block 2 are **essential**. Each question has several criteria. The auditor must apply professional judgment first to **reply to each criterion** based on the information and evidence obtained. Then, **based on the answers to the criteria, to provide a scoring to the related question.** The questions and criteria are set out in the Assessment Questionnaire, based on the information and evidence obtained. The auditor can perform further tests and procedures if in line with the objectives and the scope of the assessment and deemed necessary or appropriate to arrive at an informed conclusion.

For the criteria, four types of replies are possible:

- The answer to the criterion is ‘Yes’. This means that the organisation complies with the requirements of the criterion concerned. The reply of the auditor must be formulated in the positive form, which is equivalent to an ‘unqualified opinion’.
- The answer to the criterion is ‘Partially’. This means that the organisation complies overall with the requirements of the question concerned, except for some aspects which, taken together, do not lead to non-compliance. The reply of the auditor must still be formulated in the positive form, which is equivalent to a ‘qualified opinion’
- The answer to the criterion is ‘No’. This means that the organisation does not comply with the requirements of the criterion concerned. In this case, the reply must be formulated in the adverse form, which is equivalent to what is called an 'adverse opinion' under international standards.
- The answer to the criterion is ‘Not applicable’. This means that this criterion does not apply to the organisation. Such cases remain exceptional. Such a reply should be, in all cases duly justified.

For each question, the auditor must apply professional judgment to **attribute a score on a scale 0 to 10** to the related question in the Assessment Questionnaire, based on the information and evidence they have obtained and on the replies to the related criteria.

The scores are attributed in accordance with the following:

- A majority of ‘No’ answers over the ‘Yes’ and ‘Partially’ answers to the criteria gives a score below 4/10, meaning that the organisation does not comply with the requirements of the question concerned.
- A majority of ‘Yes’ and ‘Partially’ answers over the ‘No’ answers to the criteria gives a score equal to or greater than 4/10 and below 6/10, meaning that the organisation complies overall with the requirements of the question concerned, except for some aspects which, taken together, do not lead to non-compliance at individual question level.
- A majority of ‘Yes’ answers over the ‘Partially’ and ‘No’ answers to the criteria gives a score equal to or greater than 6/10, meaning that the organisation complies with the requirements of the question concerned.

The **overall average score** for Block 2 is a score on 10, the result of the mathematical average of the scores obtained for each question.

OVERALL RATING
BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS: YES / NO *(with Question 19 being the only possible exception allowing for a “N/A” answer)*
BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS: …/10
OUTCOME OF THE ASSESSMENT
A. ACCEPTABLE

Partner	*=> Block 1: reply = **YES** (with Question 19 being the only possible exception allowing for a "N/A" answer)* *=> Block 2: overall average score ≥ **6/10**, and **≥ 4/10** for each question*
B. INELIGIBLE/REJECTED	
Partner	***1.** Block 1: reply = **NO** – whatever the Block 2 score* ***OR*** ***2.** Block 1: reply = **YES** and Block 2: overall average score is **≥ 6/10**, but one of the questions' score is **< 4/10**.* ***OR*** ***3.** Block 1 : reply = **YES** but Block 2: overall average score is **< 6/10***

5.5 Limitations in the scope

The auditor will identify any limitations in the scope of work prior to the review commencing and work with the organisation to eliminate these or to assess how the assessment can be continued.

Any limitations of scope that remain must be detailed in the final report of the auditor and will form part of DG ECHO's assessment of the organisation.

6. Assessment procedures

The auditor should perform the assessment in accordance with the procedures described below, which cover documentation and evidence, planning, fieldwork, and reporting. The auditor should exercise due professional care and judgment and determine the nature, timing and extent of assessment procedures to fit the objectives, scope and context of the assessment.

6.1 Assessment documentation and evidence

Assessment documentation (working papers)

The auditor should in accordance with ISAE 3000, prepare documentation that provides:

- a sufficient and appropriate record of the basis for the auditor's report and
- evidence that the assessment was planned and performed in accordance with ISAE 3000 and applicable legal and regulatory requirements.

'Documentation' or 'working papers' means the record of assessment procedures performed, relevant evidence obtained, and conclusions the auditor reached.

'Audit file' means one or more folders or other storage media, in physical or electronic form, containing the records that comprise the assessment documentation or working papers for a specific engagement.

Evidence

The auditor should in accordance with ISAE 3000, ensure that evidence is gathered to support the auditor's conclusion and evidence that the assessment was carried out in accordance with the ISAE 3000 *Assurance Engagements other than Audits or Reviews of Historical Financial Information (Revised).*

The auditor should obtain sufficient appropriate evidence to support assessment findings and to draw reasonable conclusions on which to base the assessment conclusions, using professional judgement to determine what constitutes sufficient appropriate evidence.

Access to the organisation's records and documents

The auditor should have full and unrestricted access at any time to all records and documents (including accounting records, contracts, minutes of meetings, bank records, invoices etc.), to employees of the organisation and to the organisation's locations insofar as this is possible and relevant to the assessment. The auditor may request the organisation to get access to banks (e.g. to request a bank confirmation), consultants and other persons or firms engaged by the organisation.

6.2 Planning

Preparatory meeting with the organisation

The assessment should commence with a preliminary meeting between the auditor and the organisation. The purpose of this meeting is to discuss the planning, fieldwork and reporting of the assessment and to clarify outstanding issues. During the preparatory meeting, the auditor may request additional information and documents that they consider necessary or useful for the planning and fieldwork of the assessment.

Planning activities, assessment plan and assessment work programmes

The auditor should plan the assessment adequately. Adequate planning involves that appropriate attention is devoted to important areas of the assessment, that potential problems are identified and resolved on a timely basis and that the assessment is properly organised and managed in an effective and efficient manner.

The auditor should have an assessment plan (or a similar planning document such as an assessment work plan or a planning memorandum) documenting the assessment approach and key principles for planning, fieldwork and reporting. The auditor should have assessed work programmes that detail and document the assessment tests and procedures.

6.3 Fieldwork

Tests of systems, controls, and procedures

The scope of work should include an assessment of whether relevant systems, controls, rules and procedures are suitably designed and, where required, operating effectively. This is specified in the Assessment Questionnaire by the use of '**D**' (for assessment of design) and '**E**' (for assessment of effectiveness) in relation to each criterion.

Assessing the suitability of the design of controls and systems in place

The scope of work should include an assessment of the **suitability of the design** of relevant systems, controls, rules and procedures that are relevant for the question concerned.

Procedures to obtain an understanding of the design of systems, controls, rules and procedures may include:

- enquiry of organisation staff who may have relevant information

- evaluating whether descriptions, if available, fairly present the systems, controls, rules and procedures that have been designed and implemented by the organisation (i.e. do not omit or distort significant information that may affect the assessments of the control risk)
- inspecting legal and regulatory documents (e.g. laws, regulations, contracts and agreements), internal instruction and guidance papers (e.g. operating rules, internal control manuals etc.) and any other document the auditor may consider relevant
- observing operations and inspecting documents, reports, printed and electronic records of transaction processing, accounting procedures (e.g. bank reconciliation) and other key approval and internal control procedures (e.g. periodical expenditure reports, budget – actual comparisons, review and approval of timesheets etc.), documents relating to the organisation's regulatory framework for external audit, documents relating to grant and procurement procedures, documents relating to financial instruments and financial instrument transactions, etc
- re-performing controls and procedures.

The auditor may consider using flowcharts or questionnaires to facilitate assessing the design of the controls, rules and procedures.

If there are omissions or misstatements with regard to the control objectives, the auditor asks the organisation to amend the description. If it is not amended the auditor considers the need to state that fact in their report.

A control procedure is **suitably designed** if individually, or in combination with other control procedures, it is likely to prevent or detect errors that could result in the non-achievement of specified control objectives when the described control procedures are complied with satisfactorily.

The assessment of the suitability of control procedure design may include:

- considering the linkage between the control procedures and the associated control objectives
- considering the ability of the control procedures to prevent or detect errors related to the control objectives
- performing walk-throughs of selected transactions and control procedures and
- performing further procedures, such as enquiry of appropriate entity personnel, inspection of documents and reports and observation of the application of specific control procedures, to determine whether they are (i) suitably designed to achieve the specified control objectives and (ii) if they are operated as prescribed, by appropriately qualified or experienced persons.[3]

Assessing the operating effectiveness of the controls and systems in place

[3] Institute of Chartered Accountants of England and Wales (ICAEW), Technical release AAF 01/06, "Assurance reports on internal controls of service organisations made available to third parties", page 18.

A system, control, procedure or rule is **operating effectively** if, individually or in combination with other systems, controls, rules and procedures, it provides reasonable assurance that:

- The organisation's objectives (e.g. objectives of the internal control system or of a grant or procurement process) are achieved and in particular that risks to the achievement of the objectives are properly managed and controlled.
- The risks of error, irregularities and fraud, as well as misconduct, are properly and timely prevented, detected and corrected.

When designing and performing tests of controls, the auditor should:

- perform other procedures in combination with inquiry to obtain evidence about:
  - how a system operated or how a control, rule or procedure was applied
  - the consistency with which the system worked or a control, rule or procedure was applied, over a period of time and
  - by whom or by what means controls, rules or procedures were applied.
- determine means of selecting items for testing that are effective in meeting the objectives of the procedure.

When determining the extent of tests of controls, rules or procedures, the auditor must consider matters including the characteristics of the population to be tested, which includes the nature of the controls, rules and procedures, the frequency of their application (for example, monthly, daily, a number of times per day), and the expected rate of deviation.

Tests of controls, procedures and rules may include but are not limited to inspection (of records, documents and assets), observation, inquiry of management and others within the organisation, confirmation, recalculation and re-performance.

Where the auditor is unable to test a described control procedure because, for example, it has not operated during the year, they should state the fact that no tests have been carried out and the reason in the description of tests.[4]

Sampling and other means of selecting items for testing

When designing and performing tests of systems, controls, rules and procedures, the auditor may apply sampling or other means of selecting items for testing. Sampling involves the application of procedures to less than 100% of items within a population of assessment relevance (e.g. a class of transactions or account balance) such that all sampling units have a chance of selection in order to provide the auditor with a reasonable basis on which to draw conclusions about the entire population.

Sampling can use either a statistical or non-statistical approach. The auditor may use a judgmental selection of specific items from a population (e.g. high value or key items, all items over a certain amount, items to obtain information or items to test control activities, rules or procedures).

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[4] Institute of Chartered Accountants of England and Wales (ICAEW), Technical release AAF 01/06, "Assurance reports on internal controls of service organisations made available to third parties", page 18.

While selective examination of specific items will often be an efficient means of obtaining evidence, it does not constitute sampling. The results of procedures applied to items selected in this way cannot be projected or extrapolated to the entire population; accordingly, selective examination of specific items does not provide evidence concerning the remainder of the population. Sampling, on the other hand, is designed to enable conclusions to be drawn about an entire population on the basis of testing a sample drawn from it.

Using the work of internal auditors

When the auditor determines that an internal audit function is likely to be relevant for the assessment they (a) may determine whether, and to what extent specific work of the internal auditors can be used, and (b) if using the specific work of the internal auditors, whether that work is adequate for the purposes of the assessment. The auditor should comply with ISA 610 *Using the Work of Internal Auditors* insofar as this ISA is relevant to the assessment.

Using the work of other assurance providers

When the organisation has a previous assurance report by a provider other than internal audit, the auditor may determine (a) whether, and to what extent specific work of the provider can be used, and (b) if using the specific work of the provider, whether that work is adequate for the purposes of the assessment. The auditor should apply the same criteria as are set out in ISA 610 *Using the Work of Internal Auditors* to the extent relevant. By way of example of possible reliance on other assurance providers, the auditor could consider, if the organisation has been certified or verified by the Humanitarian Qualitative Assurance Initiative[5], to rely on it to reply to the relevant questions, provided they have satisfied themselves with the quality of HQAI work.

Written representations

The auditor should obtain written representations from the management. A written representation is a statement by the management to confirm certain matters or to support other assessment evidence. The letter should be signed by the member(s) of the management of the organisation who have the primary responsibility for the systems, controls, rules and procedures operated by the organisation.

Debriefing memorandum ('aide mémoire')

The auditor will prepare a debriefing memorandum for discussion at the closing meeting. The memorandum should outline the main assessment findings that have resulted from the fieldwork and recommendations. A copy of the memorandum should be sent to the assessment task manager of the organisation.

Closing meeting

The auditor should organise a closing meeting with the organisation.

The purpose of this meeting is to discuss the debriefing memorandum and to obtain the confirmation and initial comments of the organisation on the auditor's findings and recommendations. The auditor and the organisation can agree outstanding information to be provided by the organisation and where applicable a deadline for submission. The auditor can inform the organisation about the reporting procedures. The auditor should document any

5 http://hqai.org/Organisations/

comments (verbal and written) made by the organisation and take these into account for the assessment report.

6.4 Reporting

Basic reporting requirements and language

The auditor should report the results of the assessment in accordance with ISAE 3000 and the requirements of these Terms of Reference.

The use of the assessment report template provided by the Commission is compulsory.

The report should be objective, clear, concise, timely and constructive.

The report should be presented in English.

Date of the assessment report

The date of draft and pre-final reports should be the date when these reports are sent for consultation. The date of the final assessment report should be the date when the final Assessment Report is signed.

Facts and events that have come to the auditor's attention before the final report is signed and which have an impact on the findings in that report must be taken into account. However, the auditor is under no obligation to carry out further procedures or enquiries after the closing meeting.

Procedure for the consultation and submission of the draft report

The auditor should submit a draft report to the organisation within <number to be determined by the organisation> calendar days after the day of the closing meeting (i.e. the end of field work) in a mutually agreed format. The draft report should include the comments of the organisation insofar as these have already been obtained during the fieldwork or the closing meeting. The draft report should be provided along with a cover letter. The word ‘draft’ should be clearly indicated on all versions.

The organisation should provide comments to the auditor, including comments on the recommendations in the dedicated section, within <number to be determined by the organisation> calendar days from receipt of the draft report.

The auditor should send to the organisation a revised draft report which takes into account any comments received within <number to be determined by the organisation> calendar days from receipt of the comments.

The organisation should provide comments to the auditor within <number to be determined by the organisation> calendar days from receipt of the draft report.

Procedure for the consultation and submission of the final report

If no additional fieldwork is required, the auditor should submit a pre-final report to the organisation within <number to be determined by the organisation> calendar days from receipt of comments on the draft report. The word ‘pre-final’ should be indicated on the cover page of the pre-final report. The organisation should inform the auditor in writing whether it accepts the pre-final report within <number to be determined by the organisation> calendar days from receipt of the pre-final report.

The auditor should send a final report within <number to be determined by the organisation> calendar days from receipt of the comments on the pre-final report. The final report should be sent in electronic format (scanned copy in PDF format), along with a cover note to the organisation. The report should be provided on original letterhead of the auditor. The word 'final' should be clearly indicated on all versions.

The period between the closing meeting and the final report should not exceed <number to be determined by the organisation>calendar days or <number to be determined by the organisation> weeks.

Reporting on findings, recommendations and conclusion

Findings

Block 1 – Eligibility, financial capacity, exclusion and minimum requirements

The findings are presented only for those questions which received 'No' for a reply.

Block 2 – Operational capacity and additional suitability requirements

1. If Block 2 has obtained an **average score** equal to or **greater than 6/10** and no individual question has obtained a score below 4/10, the assessment is not expected to have given rise to any material weaknesses or deficiencies. The follow-up of those recommendations will be done as part of DG ECHO's regular ex-post audits, should the organisation be awarded a certificate.

2. If Block 2 has obtained an **average score** equal to or **greater than 4/10 and below 6/10** and no individual question has obtained a score below 4/10, the auditor has identified weaknesses that should be brought to the attention of the organisation, as they have led to a partial fulfilment only of the requirement set by DG ECHO. These findings relate to weaknesses in systems, controls, rules and procedures which, individually do not adversely affect the achievement of the objective for the question concerned. However, this means that the organisation only partially complies with the requirements of Block 2 due to some aspects which, taken together, nevertheless, do lead to non-compliance.

3. Questions which have obtained a score **below 4/10**, indicate material weaknesses or deficiencies in systems, controls, rules and procedures. Material means that these factors are so important that they will lead the auditor to conclude that the organisation does not meet the requirements for the question. Where the auditor has found material findings for a question this will lead to a negative conclusion for Block 2. Main findings also include cases where several findings which taken individually do not relate to a material weakness or deficiency, but which taken in the aggregate involve a finding of material weakness or deficiency. The combined impact of such findings is considered so important (i.e. material) that this will lead to reach the same conclusion (i.e. the score is below 4/10).

Recommendations

The recommendations are presented in relation to one or several findings, as described in the section above:

- 'Critical' recommendations relate to material weaknesses and deficiencies in systems, controls, rules or procedures and to cases where the criteria defined by DG ECHO and/or internationally accepted standards are not complied with (on a regular basis).

- 'Very important' recommendations relate to findings that should be brought to the attention of the organisation, as they have led to a partial fulfilment only of the requirement set by DG ECHO. These findings relate to weaknesses in systems, controls, rules and procedures which, individually or in the aggregate, do not adversely affect the achievement of the objective for the question concerned.
- 'Important' and 'Desirable' recommendations relate to findings which are not of a material nature.

Conclusions

The assessment report should include a reply/score for each question as well as for each block.

The overall conclusion for each block is as follows:

- The conclusion on eligibility, financial capacity, exclusion and minimum requirements can either be positive (unqualified opinion) or negative (adverse opinion).
- The conclusion on operational capacity and additional suitability requirements can either be:
  - positive (unqualified opinion)
  - positive but with some non-critical areas for improvement (qualified opinion) or
  - negative (adverse opinion).

The final conclusion for the whole assessment would be one of the following:

- ACCEPTABLE as a humanitarian partner (certificate)
- NOT ACCEPTABLE as humanitarian partner (no certificate).

6.5 Relevant business framework and guidance

The following guidance can be used for the auditor when assessing the eligibility, financial capacity, exclusion and minimum requirements and/or operational capacity and additional suitability requirements of the organisation in the areas below:

- Humanitarian Aid Regulation 1257/96[6] and
- EU Financial Regulation 2024/2509[7]

Specific benchmarks have been established for the minimum capacity required to be an ECHO partner in accordance with Article 7 of the Humanitarian Aid Regulation, as well as quality standards in the field of humanitarian aid, based on the following documents[8]:

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6 Council Regulation (EC) No 1257/96 of 20 June 1996 concerning humanitarian aid (OJ L 163, 2.7.1996, pp. 1).

7 Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) (OJ L, 2024/2509, 26.9.2024).

8 This is a non-exhaustive list. See also ECHO publications such as ECHO Factsheets and sectorial policies.

- The European Consensus on Humanitarian Aid[9], which is the reference policy statement jointly agreed by the European Parliament, the Member States, the Council and the Commission. The Consensus sets out the shared vision of the EU and of its Member States in relation to humanitarian aid policy.
- The Sphere Handbook[10] – Humanitarian Charter and Minimum Standards in Humanitarian Response, which is one of the most widely known and internationally recognized sets of common principles and universal minimum standards in life-saving areas of humanitarian response.
- The Core Humanitarian Standard on Quality and Accountability (CHS), which sets out Nine Commitments to improve the quality and effectiveness of the humanitarian assistance[11].
- The internationally accepted Organisation for Economic Cooperation and Development – Development Assistance Committee (OECD-DAC) criteria for the evaluation of humanitarian aid laid down in the Guidance for Evaluating Humanitarian Assistance in Complex Emergencies[12]
- The revised Committee of Sponsoring Organisations of the Treadway Commission (COSO) Integrated Framework[13] which has been used in the development of benchmarks and criteria for certain questions, as relevant.

Procurement

The purchasing/procurement policy of the organisation must be written and must describe in a well-defined and transparent manner the appropriate policies, procedures, accountability and controls.

Transparency and competition are to ensure best value for money. This can be achieved with a policy that promotes broad competition of tenderers while limiting single source or negotiated procedures to reasonable amounts or duly justified cases.

Broad competition is better achieved if the information linked to a procurement procedure is shared or published in an open and appropriate way.

The respect of the best value for money principle is presumed if the purchasing policy of the organisation contains provisions ensuring that when the estimated value of the contract is above a given threshold (e.g. EUR 60 000), a minimum number of candidates of tenderers e.g. three) are engaged, provided that a sufficient number of suppliers satisfying the selection criteria exist.

Above that threshold, any exceptions to broad competition should be fully justified and documented and may include situations in which there is only one single supplier capable to provide the goods or the service or for urgent actions.

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9 Joint Statement by the Council and the Representatives of the Governments of the Member States meeting within the Council, the European Parliament and the European Commission (2008/C 25/01).

10 https://spherestandards.org/handbook-2018/.

11 https://corehumanitarianstandard.org/.

12 https://www.oecd.org/dac/evaluation/2667294.pdf.

13 https://www.coso.org/Pages/guidance.aspx.

The fact that a good or a service can be purchased without a quotation (against an invoice or ticket) below a reasonable threshold (e.g. EUR 5 000) does not mean that best value for money is not achieved.

The internal controls of the organisation should ensure that a procurement procedure is not split up in order to circumvent open competition. When a contract is sub-divided into several lots, the value of all lots together should be taken into account for the establishment of the procurement procedure to be used, even if each lot is subject to an individual contract.

The procurement policy of the organisation must contain provisions to prevent any conflict of interest. As a minimum, the members of the evaluation committee cannot evaluate tenders in which they have a conflict of interest. If an evaluation committee is not required, the contract cannot be awarded by a person who is subject to a conflict of interest.

Anti-fraud and anti-corruption policy

The anti-fraud and anti-corruption policy of the organisation should be thorough and comprehensive, in line with best practices (e.g. UN, Core Humanitarian Standards) and demonstrate a zero tolerance approach to fraud and corruption. The organisation considers the potential for fraud in assessing risks to the achievement of objectives.

The scope of the policy should be clearly defined.

The policy should:

- clearly stipulate that appropriate disciplinary and legal actions will be taken in all cases, where justified
- clearly define the roles and responsibilities of all members of staff, workers and contractors to report fraud
- identify key risks that may appear to staff and expected behaviours to deal with such threats
- emphasise that disclosures will be kept confidential and protection is given to whistle-blowers.

Whistleblowing reporting mechanisms should have dedicated confidential email addresses and hotline numbers.

PSEAH policy

The organisation should have a policy and procedures in place that ensure protection from sexual exploitation, abuse and harassment (PSEAH).

In particular, the organisation should:

- have a policy and/or a code of conduct that clearly stipulate that SEAH is prohibited
- have measures in place to understand and address the risk of SEAH
- have regular training programmes on PSEAH, targeting different categories of staff
- regularly assess the risk of SEAH and put in place mitigating measures
- have consulted the communities concerned to develop safe, accessible and appropriate reporting mechanisms

- have reporting mechanisms for all staff and ensures protection of whistle-blowers
- manage data and information on SEAH in line with good practices (including on data protection); investigates complaints and takes timely action when necessary; ensures a victim/survivor-centred approach when addressing SEAH complaints
- ensure regular and reliable consolidated reporting on SEAH to the board of the organisation.

Key characteristics of environmental considerations

The organisation should have either:

- developed an environmental policy or strategy with relevant actions and clear targets, covering both its humanitarian operations and own offices and staff, or
- has signed the Climate and Environmental Charter for Humanitarian Organisations and has developed targets and an action plan to implement them.

The organisation should also have developed systems for training on environmental safeguarding, guidance and capacity building to enable the staff to meet the targets set.

The organisation should have developed systems that enable an assessment of environmental impacts of projects implemented in the country of operation and systems that enable the mitigation of environmental impacts identified.

7. Other matters

7.1 Follow-up

The organisation may request the auditor to provide further assistance with the follow-up of the final Assessment Report. Once it has effectively implemented the recommendations stemming from this assessment report, the organisation may request the auditor to carry out a re-assessment of one or more question(s) if the final Assessment Report concluded that the organisation did not comply with the requirements for the question(s) concerned.

This work is not covered by these Terms of Reference and, if this is required, the organisation will need to issue an addendum to the order form or to the other applicable contractual document for such an engagement.

7.2 Various matters

< This section can be used for specific administrative conditions which are not covered in previous sections. For example: to specify the fees agreed and reimbursable expenses resulting from the tender for services.>

SIGNATURES

For the auditor	For the organisation
[forename/surname/function]	[forename/surname/function]
[address]	
[signature]	[signature]
[date] [stamp]	[date] [stamp]

INDEPENDENT ASSESSMENT REPORT

<AUDITOR'S LETTERHEAD>

[DRAFT, PRE-FINAL OR FINAL] REPORT

[date]

<for the final report this is the date on which the final independent assessment report is signed; for a draft or pre-final report this is the date on which these reports are sent for consultation>

EX-ANTE ASSESSMENT OF A NON-GOVERNMENTAL ORGANISATION APPLYING FOR AN EU HUMANITARIAN PARTNERSHIP CERTIFICATE

OF [NAME OF THE ORGANISATION]

Organisation subject to Assessment:	[Organisation name]
Country:	[Country where the organisation is established]
Auditor:	[Audit firm and office having responsibility for the assessment]
Period subject to assessment:	[date] to [date] *<it should be a year (12 months period) ending on the day of the start of the field work (on-site procedures) of the assessment, exceptions have to be justified and reasonable>*
Dates of assessment fieldwork:	[date] to [date]
Place of the fieldwork:	[City, country]

INSTRUCTIONS FOR USING THIS MODEL REPORT

This model report for an e**x-ante assessment** provides a report format and structure for the auditor and it also includes guidance for the content of the report sections.

- All grey shaded text in *<Italic>* is guidance which should be removed.
- All text which is **not** grey shaded can be used by the auditor for drawing up the report. The auditor can modify text as they see fit **except for the prescribed text of the Assessment Report.**

The prescribed text and wording of the Assessment Report should be respected at all times and not be changed.

This instruction page should be removed from the report

EX-ANTE ASSESSMENT

<full name and address of the organisation>

We have carried out an ex-ante assessment of <name> (the 'organisation') in accordance with the call document for the EU humanitarian partnership certificate and the independent assessment report template issued by the European Commission (DG ECHO).

The objective of this assessment is to provide the European Commission (DG ECHO) with independent reasonable assurance on the ability of the organisation to fulfil the criteria and conditions for being awarded an EU humanitarian partnership certificate ('certificate'), and to express a conclusion on a reasonable assurance basis as to whether the organisation:

- is an EU NGO entitled to receive EU funding, in accordance with Regulation 1257/96 and with the specific conditions determined by DG ECHO
- is transparent and accountable when delivering aid
- ensures that it complies with the humanitarian principles, observes the highest ethical standards and deploys adequate and effective means to address irregularities, fraud, corruption and misconduct of any sort
- has a suitable operational capacity to design, implement and monitor EU-funded projects so as to meet relevant humanitarian needs by delivering aid in difficult circumstances
- ensures compliance with rules, regulations, standards and contractual obligations for the areas specified by DG ECHO and
- has a sound internal control system based on international best practices and in line with the criteria set by DG ECHO.

The assessment criteria are regrouped in two blocks. The scope of our work and our conclusions for each of the respective blocks are set out below.

Respective responsibilities of the organisation's management and the auditor

The organisation's management is responsible for ensuring that the systems, controls, rules and procedures connected with the two blocks are in accordance with internationally accepted standards and with the criteria set by the European Commission (DG ECHO) for each block. The organisation's management is also responsible for providing information, documents and access to systems and organisation staff to the auditor insofar this is necessary and relevant for the purpose of this assessment.

Our responsibility is to assess the systems put in place and the controls, rules and procedures applied by the organisation for the criteria defined for each block and to report our findings in accordance with the call document for this assurance engagement.

This ex-ante assessment was carried out in accordance with the ISAE 3000 *Assurance Engagements other than Audits or Reviews of Historical Financial Information (Revised)* issued by the International Assurance and Auditing Standards Board (IAASB).

We comply with the quality control requirements of International Standard on Quality Control (ISQC 1) issued by the IAASB and the independence and other ethical requirements of the Code issued by the Independent Ethical Standards Board for Accountants.

Scope of work

The scope of our engagement includes a review and assessment for each block of the systems put in place and controls, rules and procedures applied by the organisation.

Depending on the requirements for the block concerned, our assessment has covered the design or the design and operating effectiveness of the relevant systems, controls, rules and procedures.

Our assessment involved comparing factual information and data relating to systems, controls, rules and procedures against the questions, criteria and guidance defined by the European Commission (DG ECHO), as set out in the Assessment Questionnaire annex to our report. The latter were taken into account for the purpose of determining what is a material weakness or deficiency in systems, controls, rules and procedures.

We have primarily looked into the systems, controls, rules and procedures which are in place for the organisation's regular operations. The conclusions and scoring of this assessment do not relate to specific actions, projects, contracts or agreements, neither present nor future.

Because of their inherent limitations, internal control and other systems, controls, rules and procedures may not necessarily prevent or detect errors. In addition, projections of this historic assessment of the design and effectiveness of systems, controls, rules and procedures to future periods are subject to the risk that these systems, controls, rules and procedures may become inadequate because of changes in conditions, or that the degree of compliance with rules and procedures may deteriorate.

We have taken into account all the available evidence presented to us during our fieldwork which we finalised on <date of closing meeting>, including the subsequent comments and information of the organisation up to the date of this report.

Assessment conclusions

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusions and scoring.

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS

The scope of our engagement includes an assessment as to whether the organisation is eligible to become a humanitarian partner, i.e. the organisation:

- is an EU NGO entitled to receive EU funding, in accordance with Regulation 1257/96 and with the specific conditions determined by DG ECHO
- is transparent and accountable when delivering aid.

Our work was designed to concentrate on the eligibility, financial capacity, exclusion and minimum requirements components and controls, which DG ECHO considers fundamental, and which are detailed in the 21 questions of Block 1 as set out in the Assessment Questionnaire.

Conclusion

<*wording to be used for a positive conclusion; remove this part if not applicable*>

Based on the procedures performed and the evidence obtained whereby the organisation obtained a positive reply for the <21 questions/20 questions (question 19 n/a)[14]> assessed under Block 1 (and subject to the recommendations we have made in Section 3 of this Report), we have obtained reasonable assurance that the eligibility, financial capacity, exclusion and minimum requirements set by the Commission under Block 1 are fulfilled.

On this criterion, in our opinion the organisation has demonstrated that it meets eligibility, financial capacity, exclusion and minimum requirements to be awarded the EU humanitarian partnership certificate by DG ECHO.

<*wording to be used for an adverse conclusion; remove this part if not applicable*>

We refer to our findings as set out in Section 3 which sets out the fundamental area(s) where the organisation obtained one or several negative replies for the 21 questions assessed under Block 1. On this basis we have obtained no assurance that it fulfils the eligibility, financial capacity, exclusion and minimum requirements set by the Commission under Block 1.

In our opinion, the organisation has not demonstrated that it meets the eligibility, financial capacity, exclusion and minimum requirements to be awarded the EU humanitarian partnership certificate by DG ECHO.

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS

The scope of our engagement includes an assessment as to whether the organisation is suitable to become a DG ECHO partner, i.e. the organisation:

- ensures that it complies with the humanitarian principles, observes the highest ethical standards and deploys adequate and effective means to address irregularities, fraud, corruption and misconduct of any sort
- has a suitable operational capacity to design, implement and monitor EU-funded projects so as to meet relevant humanitarian needs by delivering aid in difficult circumstance
- ensures compliance with rules, regulations, standards and contractual obligations for the areas specified by DG ECHO and
- has a sound internal control system based on international best practices and in line with the criteria set by DG ECHO.

Our work was designed to concentrate on the additional suitability requirements components and controls, which DG ECHO considers essential and which are detailed in the 13 questions of Block 2, as set out in the Assessment Questionnaire.

Conclusion

<*wording to be used for a positive conclusion; remove this part if not applicable*>

Based on the procedures performed and the evidence obtained whereby the organisation secured an overall score equal or greater than 6 out of 10 (6/10) and no individual score under 4/10 for Block 2, (and subject to the recommendations we have made in Section 3 of this Report), we

[14] Delete as appropriate.

have obtained reasonable assurance that the controls and procedures, as described under Block 2, will enable the organisation to fulfil the operational capacity and additional suitability requirements, set out in that Block, in all material respects if applied in practice.

On this criterion, in our opinion the organisation has demonstrated that it is suitable to be awarded the EU humanitarian partnership certificate by DG ECHO.

<wording to be used for an adverse conclusion; remove this part if not applicable>

We refer to our findings as set out in Section 3 which set out the material or serious weaknesses and deficiencies identified for the question(s) where the average score obtained for Block 2 is below 6/10 or the average score obtained is equal or greater than 6/10 but one or several question's score is below 4/10.

On this basis, we have obtained no assurance in this regard.

In our opinion, the organisation has not demonstrated its suitability to be awarded the EU humanitarian partnership certificate by DG ECHO.

Distribution and use

The organisation has requested this report for the information and use of the organisation and the European Commission (DG ECHO). While the report is primarily intended to be used for the purpose of assessing the capacity of the organisation to be awarded the EU humanitarian partnership certificate by DG ECHO, the organisation and DG ECHO may agree to share the report with other donors, it being understood that the auditors did not have any duty of care towards those donors when assessing the organisation.

SIGNATURE
For the auditor
[forename/surname/function] *<person or firm or both, as appropriate>*
[address] *<office having responsibility for the assessment>*
[signature] *<person or firm or both, as appropriate>*
[date] [stamp]*<not be used for draft reports; date when the **final** report is signed>*

1. EXECUTIVE SUMMARY

1.1 Assessment scoring and outcome

We provide below an overview of the individual scoring and for each of the questions of the two blocks, as well as the outcome of our assessment.

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS	YES/NO
LEGAL STATUS	
1 NGO Status	YES/NO
2 Headquarters	YES/NO
3 Autonomy and independence	YES/NO

4 Non-exclusion	YES/NO
HUMANITARIAN PRINCIPLES	
5 Humanitarian purpose	YES/NO
6 Humanitarian principles	YES/NO
7 Humanitarian aid experience	YES/NO
FINANCIAL STATUS	
8 Certified audited financial statements	YES/NO
9 Liquidity (quick ratio)	YES/NO
10 Equity	YES/NO
11 Operating income	YES/NO
SYSTEMS	
12 Segregation of duties	YES/NO
13 Accounting system	YES/NO
14 Procurement procedures	YES/NO
RESPONSIBILITY AND ACCOUNTABILITY	
15 Compliance with EU values	YES/NO
16 Responsibility for implementation of actions	YES/NO
17 Ensuring quality of proposals	YES/NO
18 Transfer of financial support to third parties	YES/NO
19 Selection of implementing partners	YES/NO/N.A.
20 Monitoring and oversight arrangements	YES/NO
21 Reliability of reporting	YES/NO
OVERALL SCORE BLOCK 1 *<Overall score is YES only if all questions are answered with a YES (with Question 19 being the only possible exception allowing for a "N/A" answer)>.*	YES/NO

BLOCK 2 - OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS	**Score …/10**
PRINCIPLES	
1 Ethics	../10
2 Anti-fraud and anti-corruption	../10

3 PSEAH, child protection and protection of environment	../10
4 Safety and security of staff	../10
OPERATIONAL CAPACITY	
5 Project design	../10
6 Project management	../10
COMPLIANCE WITH RULES, REGULATIONS, OBLIGATIONS AND STANDARDS	
7 Humanitarian	../10
8 Operational	../10
9 Protection of personal data	../10
INTERNAL CONTROL	
10 Governance, risk management and oversight	../10
11 Human resources	../10
12 Budgeting, accounting and reporting	../10
13 Audit trail and document management	../10
OVERALL AVERAGE SCORE BLOCK 2 <*Overall average score is the mathematical average of the scores of all questions.*>	…/10

OUTCOME OF THE ASSESSMENT
☐ **ACCEPTABLE** as a humanitarian partner (certificate)
☐ **NOT ACCEPTABLE** as a humanitarian partner (no certificate)

2. ENGAGEMENT CONTEXT

2.1 Context

The context is described in the Terms of Reference.

2.1 Description of the organisation subject to the assessment

<Provide a description of the organisation. Suggested maximum 2 pages.

Main features and characteristics of the organisation, organisational structure, nature of activities and operations etc.>

2.3 Criteria used for the assessment and materiality

The criteria used for the assessment and the materiality are described in the Terms of Reference.

3. ASSESSMENT WORK AND FINDINGS

3.1 ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS

Summary of work performed and criteria used for the assessment

<Provide a summary description of the work, i.e. procedures and test performed for the assessment of the eligibility, financial capacity, exclusion and minimum requirements (Block 1).>

Findings and recommendations

Our detailed findings and recommendations for the questions which we replied 'No' to are set out below.

<The use of the table format below is compulsory and it must be respected at all times>

Question n°: [number]	**Title:** [the exact title of the question from Block 1]
Finding / Rec. n°: [number]	**Title:** [short description of the finding and recommendation]
Description of the finding: [describe in detail the finding covering facts, criteria, cause and impact]	
Description of the recommendation: [describe in detail the recommendation] **Recommendation rating:** [*Critical, Very important, Important or Desirable*] **Deadline for implementation:**	
Comments from the organisation: [state whether the organisation agrees or disagrees with the finding / recommendation. In case of agreement, corrective measures and their implementation timeline should be provided. In case of disagreement, adequate justification should be provided.]	
Further comments of the auditor: [The auditor should confirm that the auditee's reply is acceptable (SMART – specific, measurable, achievable, realistic and time-bound), it should also be auditable. If the organisation does not agree with the finding / recommendation of the auditor but the auditor still believes that the finding / recommendation is valid, the auditor should rebut here the comments of the organisation and justify why the finding is still made]	

3.2 OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS

Summary of work performed and criteria used for the assessment

<Provide a summary description of the work i.e. procedures and test performed for the assessment of the operational capacity and additional suitability requirements (Block 2). Briefly describe the criteria (scoring methodology) used to assess this block>

Findings and recommendations for questions which have obtained a score equal to or greater than 4/10

Our detailed findings and recommendations are set out below.

<The use of the table format below is compulsory and it must be respected at all times; as a rule, a recommendation should be issued for each question with a score lower than 10 and a sub-question with a 'Partial' or a 'No' as a reply. If the auditor considers the issue being too minor for a recommendation, justification of a lower score should be provided in the annex 1 of the report under a respective question>

Question n°[15]: [number]	**Title:** [the exact title from Block 2]
Finding / Rec. n°: [number]	**Title:** [short description of the finding and recommendation]
Description of the finding: [describe in detail the finding covering facts, criteria, cause and impact]	
Description of the recommendation: [describe in detail the recommendation. It must be SMART (specific, measurable, achievable, realistic and time-bound), it should also be auditable] **Recommendation rating:** [*Critical, Very important, Important or Desirable*] **Deadline for implementation:**	
Comments from the organisation: [state whether the organisation agrees or disagrees with the finding / recommendation. In case of agreement, corrective measures and their implementation timeline should be provided. In case of disagreement, adequate justification should be provided.]	
Further comments of the auditor: [The auditor should confirm that the auditee's reply is acceptable (SMART – specific, measurable, achievable, realistic and time-bound), it should also be auditable. If the organisation does not agree with the finding / recommendation of the auditor but the auditor still believes that the finding / recommendation is valid, the auditor should rebut here the comments of the organisation and justify why the finding is still made]	

Findings and Recommendations for questions which have obtained a score below 4/10

Our detailed findings and recommendations are set out below.

<The use of the table format below is compulsory and it must be respected at all times; as a rule, a recommendation should be issued for each question with a score lower than 10 and a sub-question with a 'Partial' or a 'No' as a reply.

Question n°: [number]	**Title:** [the exact title from Block 2]
Finding / Rec. n°: [number]	**Title:** [short description of the finding and recommendation]
Description of the finding: [describe in detail the finding covering facts, criteria, cause and impact]	

[15] Including reference to the specific criterion number e.g. X.x

Description of the recommendation: [describe in detail the recommendation] **Recommendation rating:** [*Critical, Very important, Important or Desirable*] **Deadline for implementation:**
Comments from the organisation: [state whether the organisation agrees or disagrees with the finding / recommendation. In case of agreement, corrective measures and their implementation timeline should be provided. In case of disagreement, adequate justification should be provided.]
Further comments of the auditor: [The auditor should confirm that the auditee's reply is acceptable (SMART – specific, measurable, achievable, realistic and time-bound), it should also be auditable. If the organisation does not agree with the finding / recommendation of the auditor but the auditor still believes that the finding / recommendation is valid, the auditor should rebut here the comments of the organisation and justify why the finding is still made]

ANNEXES

Annex 1 People contacted or involved in the assessment

Annex 2 Assessment Questionnaire

ANNEX 1

PERSONS CONTACTED OR INVOLVED IN THE ASSESSMENT

The auditor – [name of the audit firm]	
[Name 1]	[indicate position / title of the person in the audit firm who has ultimate responsibility for the engagement and its performance, and for the report that is issued on behalf of the firm, e.g. Partner, Director or equivalent]
[Name 2 optional]	[optional (if not in conflict with the practices and HR policies of the Audit Firm). Indicate position / title in the audit firm of the person in the audit firm who has been managing the assessment, e.g. Senior Manager]

The organisation subject to assessment – [name of the organisation]			
Address		Country	
Phone		Fax	
Website			
Key contact			
Name		Function	*<indicate executive function e.g. Director, General Manager, Head of Finance and Accounting>*
E-Mail		Phone/Fax	

<Indicate name of any other external organisation or person contacted or involved in the assessment such as the organisation's statutory auditors or technical assistants. Remove this table if not applicable>	
[Name 1]	[indicate position / title in the organisation]
[Name 2 etc]	[as 1]

ANNEX 2

ASSESSMENT QUESTIONNAIRE

This Assessment Questionnaire is a support tool to help the auditor design, plan and perform their assessment procedures.

The questions must be completed based on the auditor's professional judgment, the assessment procedures and tests performed. The replies for Block 1 can only be 'Yes' or 'No' (with Question 19 being the only possible exception allowing for a 'N/A' answer). The replies for Block 2 can be Yes (Y), No (N), Partially (P) or Not applicable (N/A). ⚠ The use of N/A should be duly justified in all cases and should remain exceptional.

The assessment should focus on the information, evidence, rules, policies and procedures of the applicant organisation (not on the family/network/(con)federation or other family/network/(con)federation members they belong to, if any).

The section on the financial status (questions 8-11) is only needed for new applicants. For organisations that already hold an EU humanitarian partnership certificate 2021-2027 and who have a still valid FCA based on the periodic assessment, you must cross-rely on the outcome of the periodic assessment.

You may ask the organisation to also answer the Questionnaire to gather assessment information and evidence. However, this should by no means be the only source for the planning of your procedures. All information provided by the organisation is indicative and provisional. You must not rely on any information until you have ensured through appropriate procedures that information is sufficiently accurate and complete for the purpose of the assessment and to arrive at informed conclusions for each question. Moreover, the final version to be signed and submitted to the Commission should include only auditor comments (not any information/comments from the organisation).

You may always perform further procedures and tests, if in line with the objectives and scope of the assessment and considered necessary to arrive at an informed conclusion for the questions.

You may adapt the width and/or length of the comments column to enter information and comments. Alternatively, you may use and refer to attachments (e.g. long narratives and/or documents obtained from the organisation).

⚠ You remain fully responsible at all times to design, plan and perform the assessment procedures you consider necessary to arrive at a conclusion for each section which is subject to the assessment.

⚠ You must take into account the specific engagement circumstances and apply professional judgment throughout the assessment process.

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS			
Criteria	**Guidance**	**Score Yes/No**	**Comments**
LEGAL STATUS			

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS			
Criteria	**Guidance**	**Score Yes/No**	**Comments**
1. NGO status *Is the organisation registered as a non-profit organisation in an EU Member State or Norway, Iceland or Liechtenstein? (art 7(1)(a) Humanitarian Aid Regulation 1257/96[16])*		**Yes/No**	
2. Headquarters *Does the organisation have its main headquarters (i.e. effective decision-making centre for the humanitarian aid operations) in an EU Member State, Norway, Iceland or Liechtenstein, non-EU country receiving EU humanitarian aid or, exceptionally, non-EU donor country? (art 7(1)(b) Humanitarian Aid Regulation)*	Indicate, in the comments section, the country in which the organisation has its main headquarters. In cases where the headquarters are not in the country where the organisation is registered, the headquarters must be part of the same legal entity.	**Yes/No**	
3. Autonomy and independence *Is the organisation autonomous and independent in its decision-making, i.e. does it have full authority over all areas of its activities without being either controlled by or subordinated to any other entities, including, where relevant, implementing partners[17], particularly in terms of governance and legally binding arrangements? (art 7(1)(a), (2)(a),(b) Humanitarian Aid Regulation)*	You must check and confirm in the comments section all of the following: – The organisation board and/or senior management acts without receiving instructions from the management of any other organisations (whether related or unrelated and including implementing partners). – No other organisations (whether related or unrelated and including implementing partners) have the right appoint a majority of members of the board (or equivalent governance bodies) or senior management (or	**Yes/No**	

16 Council Regulation (EC) No 1257/96 of 20 June 1996 concerning humanitarian aid (OJ L 163, 2.7.1996, pp. 1).
17 Implementing partners are entities that the organisation uses to implement financial support to third parties and which do not hold a certificate themselves.

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS			
Criteria	**Guidance**	**Score Yes/No**	**Comments**
	equivalent executive level) of the organisation. – There are no legally binding arrangements between the organisation and any other organisations (whether related or unrelated and including implementing partners) that would allow any of those organisations to instruct the organisation to act in a particular manner. Note that membership in a family/network/(con)federation does not in itself preclude compliance with this requirement, provided that the organisation operates autonomously and independently in its governance and decision-making, without being controlled by any other member of the family/network/(con)federation.		
4. Non-exclusion *Can the organisation confirm that it is not in one of the exclusion situations referred to in Articles 138(1) and 143(1) of the Financial Regulation 2024/2509[18]?*	Organisations which are in an exclusion situation are excluded from EU financing. Note that under Article 139(1) of the EU Financial Regulation, the confirmation must also extend to natural or legal persons which are members of the administrative, management and supervisory bodies and to beneficial owners of the organisation for the exclusion situations set out in Article 138(1)(c) to (h) of that Regulation.	**Yes/No**	

[18] Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) (OJ L, 2024/2509, 26.9.2024).

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS			
Criteria	**Guidance**	**Score Yes/No**	**Comments**
HUMANITARIAN PRINCIPLES			
5. Humanitarian purpose *Is the humanitarian purpose of the organisation clearly spelled out in its statutory documents? (recitals and art 7 Humanitarian Aid Regulation)*		**Yes/No**	
6. Humanitarian principles *Are the principles of humanity, neutrality, impartiality and independence clearly reflected in the mission statement, internal documentation or instructions of the organisation? (recitals and art 7 Humanitarian Aid Regulation)*	For a definition of the humanitarian principles, see the European Consensus on Humanitarian Aid[19].	**Yes/No**	
7. Humanitarian aid experience *Has the organisation implemented at least one humanitarian project of a minimum amount of EUR 200 000 in non-EU countries during each of the past three years? (art 7(2)(a),(b),(c) Humanitarian Aid Regulation and art 201(3) Financial Regulation)*	The organisation must prove experience and capacity in the implementation of humanitarian aid in non-EU countries. To meet the requirement, the organisation must have started at least one new humanitarian project each year in the last three years. 'Humanitarian aid operations' are understood as operations falling under Articles 1 to 4 of the Humanitarian Aid Regulation. The EUR 200 000 threshold can be covered through any type of financing (e.g. grants, donations, private funding, etc.) and is not limited to DG ECHO funding, provided that: a)	**Yes/No**	

[19] Joint Statement by the Council and the Representatives of the Governments of the Member States meeting within the Council, the European Parliament and the European Commission (OJ C 25, 30.1.2008).

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS			
Criteria	**Guidance**	**Score Yes/No**	**Comments**
	all contributions relate to the humanitarian project in question, and b) the project was initiated in the relevant year. For multi-year projects, the amount must be at least EUR 200 000 per year. For example, if a multi-year project spans over three years, the total amount of the project should be at least EUR 600 000. Participation as implementing partner in a humanitarian project counts, provided it covers a share of the action that represents at least EUR 200 000. Note that implementing humanitarian aid projects of a minimum size is also an indicator for administrative and financial management as well as technical and logistical capacity. For a better illustration of the humanitarian aid operations funded by DG ECHO, please consult DG ECHO's website.		
FINANCIAL STATUS			
8. Certified audited financial statements *Were the financial statements for the past two consecutive financial years audited by an independent external auditor, with a satisfactory audit opinion and approved by the organisation's management? (art 199(1)(d) fourth paragraph Financial Regulation)*	The organisation must provide audited financial statements for each of the last two financial years. These financial statements must have been audited by an independent external auditor. The statements for the most recent financial year should have been closed within the last 18 months. For example, if an application is submitted in June 2027, the audited financial statements should cover 2026 and 2025. If 2026 is not yet available, it is acceptable to submit the audited statements for 2025 and 2024.	**Yes/No**	Years of the accounts audited: Y1: Y2:

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS			
Criteria	**Guidance**	**Score Yes/No**	**Comments**
	⚠ Only needed for new applicants. For organisations that already hold an EU humanitarian partnership certificate 2021-2027 and who have a still valid FCA based on the periodic assessment, you must cross-rely on the outcome of the periodic assessment and reply 'Yes' and report in the comments that the information is based on the periodic assessment.		
9. Liquidity (quick ratio) *Is the liquidity (quick ratio) of the organisation higher than 0.5 for the last two accounting periods? (art 201(2) Financial Regulation)*	The organisation must be capable of covering its short-term commitments, i.e. paying its charges when they are due. For this, they should have a liquidity ratio of at least 0,5. The liquidity ratio is the division between (current assets-stock-debtors>1 year) and short-term debt (bank and non-bank). ⚠ Only needed for new applicants. For organisations that already hold an EU humanitarian partnership certificate 2021-2027 and who have a still valid FCA based on the periodic assessment, you must cross-rely on the outcome of the periodic assessment and reply 'Yes' and report in the comments that the information is based on the periodic assessment.	**Yes/No**	Liquidity ratio: Y1: … Y2: …
10. Equity *Is the equity of the organisation positive for the last two accounting periods? (art 201(2) Financial Regulation)*	The organisation must have a positive solvency ratio (total debt divided by equity). The solvency is assessed as the ratio of total debts to equity, indicating an organisation's financial stability and ability to meet its long-term obligations. For this calculation, equity is	**Yes/No**	Solvency ratio: Y1: … Y2: …

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS			
Criteria	**Guidance**	**Score Yes/No**	**Comments**
	defined as the sum of capital and reserves, reduced by 50% of intangible assets. To verify your calculation please refer to the Financial capacity self-check simulator. ⚠ Only needed for new applicants. For organisations that already hold an EU humanitarian partnership certificate 2021-2027 and who have a still valid FCA based on the periodic assessment, you must cross-rely on the outcome of the periodic assessment and reply 'Yes' and report in the comments that the information is based on the periodic assessment.		
11. Operating income *Does the operating income of the organisation exceed EUR 2 000 000 for each of the last two accounting periods? (art 201(2) Financial Regulation)*	The operating income includes resources (restricted and unrestricted) coming from the normal activity of the organisation, such as sales, services, grants, donations, contributions, write-backs of depreciation, as well as carry-overs of unused project resources from previous years. Financial incomes (e.g. financial incomes provided by investments, bank interest, discounts obtained, and exchange rate gains) and exceptional incomes (e.g. incomes primarily related to fixed assets sales) should be excluded. ⚠ Only needed for new applicants. For organisations that already hold an EU humanitarian partnership certificate 2021-2027 and who have a still valid FCA based on the periodic assessment, you must cross-rely on the outcome of the periodic assessment and reply 'Yes' and report in the comments	**Yes/No**	Amounts in EUR: Y1: … Y2: …

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS			
Criteria	**Guidance**	**Score Yes/No**	**Comments**
	that the information is based on the periodic assessment.		
SYSTEMS			
12. Segregation of duties *Does the organisation ensure segregation of duties between departments and/or tasks related to finance management, human resources, operational project management and procurement? (art 7(2)(a) Humanitarian Aid Regulation)*	The segregation of duties is a fundamental requirement for a functioning internal control system to ensure proper administration and financial management. The organisation must select and develop control activities that contribute to the mitigation of risks to acceptable levels. When putting in place control measures, the organisation management must consider whether duties are correctly divided between staff members to reduce risks of error and inappropriate or fraudulent actions.	**Yes/No**	
13. Accounting system *Does the organisation have a double-entry accrual accounting method at headquarters level? (art 7(2)(a) Humanitarian Aid Regulation)*	A double-entry accounting system constitutes a fundamental requirement for the financial management. 'Double-entry accounting system' means a financial recording and accounting system in which every transaction or event changes at least two different nominal ledger accounts.	**Yes/No**	
14. Procurement procedures and purchases *Does the organisation have procedures that ensure best value for money or, as appropriate, lowest price, while avoiding any conflict of interest? (art 7(2)(a) Humanitarian Aid Regulation and art 208 Financial Regulation)*	The organisation may award contracts in EU projects in accordance with its usual procurement and purchasing practices, provided that they ensure best value for money or, as appropriate, lowest price, and avoid any conflicts of interest.	**Yes/No**	

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS			
Criteria	**Guidance**	**Score Yes/No**	**Comments**
RESPONSIBILITY AND ACCOUNTABILITY			
15. Compliance with EU values *Does the organisation demonstrate full adherence to the Charter of Fundamental Rights of the European Union, and ensure the respect of EU values as referred to in Article 2 TEU across all aspects of its operations and activities? (Recital 113, art 6 and 138 Financial Regulation)*	Article 2 TEU: The Union is founded on the values of respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights, including the rights of persons belonging to minorities. These values are common to the Member States in a society in which pluralism, non-discrimination, tolerance, justice, solidarity and equality between women and men prevail.	**Yes/No**	
16. Responsibility for implementation of actions *Does the organisation retain full legal, financial and operational responsibility for the proper implementation of the actions, even when implementation is partially entrusted to implementing partners? (art 7(2)(a),(b) and (2)(c) Humanitarian Aid Regulation)*	This requirement implies that the organisation remains fully legally, financially and operationally responsible for the proper implementation of the actions vis-a vis the European Commission. This responsibility does not prevent the organisation from working with implementing partners that have a role in a project, as long as the organisation retains accountability, decision-making authority and oversight over the action.	**Yes/No**	
17. Ensuring quality of proposals *Does the organisation ensure the quality of proposals for funding submitted with respect to needs assessment, humanitarian objectives and relevant legal and policy requirements and operational priorities, as defined by the European Commission in the humanitarian aid field? (art 7(2)(a),(b),(c) Humanitarian Aid Regulation and art 201(3) Financial Regulation)*	This requirement implies that the organisation is directly and substantively involved in the preparation and finalisation of all funding proposals. This includes ensuring both the operational design and the budgetary framework in line with the Commission's requirements. The organisation must take an active role using its own in-house expertise and	**Yes/No**	

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS			
Criteria	**Guidance**	**Score Yes/No**	**Comments**
	resources in shaping and adjusting the content and budget of the proposals to ensure overall quality, coherence, and compliance. Where inputs have been provided by implementing partners, the organisation must retain decision-making authority and ensure that the final proposal reflects its own assessment and validation of needs, objectives, operational design and budgetary framework.		
18. Transfer of financial support to third parties *Does the organisation ensure the direct transfer of funds to the countries where the EU funded humanitarian actions are implemented, unless legally impossible? (art 207 Financial Regulation)*	You must assess the financial flows procedures between the organisation and the country offices participating in the implementation of the actions. You should verify that any possible exceptions in direct financial flows foreseen in the organisation's procedures relate to legal restrictions of the country of registration (or countries of operation), e.g. documented administrative refusal of banking sector to transfer money to a country of operation (bank de-risking).	**Yes/No**	
19. Selection of implementing partners *Does the organisation have the internal capacity, systems and resources to identify, select and assess its implementing partners, including, where relevant, its local implementing partners?* *When the organisation is a member of a family/network (con)federation and intends to use members of the family/network/(con)federation as implementing partners, does the organisation assess the operational and administrative capacity of those entities?*	You should review the systems, rules and procedures that are in place to identify, select and assess the implementing partners. ⚠ Both questions must be answered in the affirmative for this requirement to be considered met. Where the organisation does not work with implementing partners, auditors may indicate 'N/A'; however, such a response constitutes a binding commitment by the	**Yes/No/ N.A.**	

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS			
Criteria	**Guidance**	**Score Yes/No**	**Comments**
	organisation for the entire validity period of the certificate.		
20. Monitoring and oversight arrangements *Does the organisation have the internal capacity, systems and resources to effectively monitor and ensure oversight of adequate and timely implementation of humanitarian aid actions, including, where relevant, when such actions are implemented by implementing partners, including local implementing partners? (art 7(2)(a),(b)(c) Humanitarian Aid Regulation and art 201(3) Financial Regulation)*	You should in particular check if the organisation has appropriate internal rules and procedures for monitoring and oversight arrangements. Effective monitoring and oversight require the organisation to maintain direct and regular interactions (teleconferences, video teleconferences, field visits and equivalent) with the staff members and/or entities tasked with the practical implementation of the actions in the field. The frequency of such interactions should be proportionate to the length, complexity, scale and operational challenges of the action. Those interactions should: i) be properly documented and shared within the organisation with all relevant staff or departments; and ii) cover all relevant aspects of the implementation of the actions concerned, including but not limited to: staff management, procurement, financial management, quality control, distribution and provision of services to final aid recipients[20],, etc. When (local) implementing partners are involved in the implementation of EU-funded humanitarian aid actions, the monitoring and	**Yes/No**	

[20] 'Final aid recipients' means the people in need receiving humanitarian assistance.

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS			
Criteria	**Guidance**	**Score Yes/No**	**Comments**
	oversight arrangements should specifically enable the organisation to: – require at any time any information and documentation to perform the monitoring – suspend the implementation of the action if the information requested from the implementing partners is not provided and/or, if, as a result of the assessment of the information provided, a deviation from the planned activities and/or means invested is found – terminate the action where the issues mentioned above are not resolved in a reasonable period of time – require the implementing partners concerned to find alternative arrangements to ensure the proper completion of the action in the event where the implementing partners concerned appear to lack the necessary means to that effect.		
21. Reliability of reporting *Does the organisation ensure the reliability of interim and final reports, both from an operational and financial perspective? (art 7(2)(a)(b)(c) Humanitarian Aid Regulation and art 201(3) Financial Regulation)*	This requirement implies that the organisation must be directly and substantively involved in the preparation and finalisation of all reports, drawing on its own in-house resources and expertise. This includes ensuring financial reporting reliability as well as reliability of reporting on performance indicators.	**Yes/No**	

BLOCK 1 – ELIGIBILITY, FINANCIAL CAPACITY, EXCLUSION AND MINIMUM REQUIREMENTS			
Criteria	**Guidance**	**Score Yes/No**	**Comments**
	Where inputs have been provided by its implementing partners, the organisation must undertake a substantial and critical review of the contributions. This review should assess the content and quality of the work, the accuracy of the information on performance indicators, and the legality and regularity of the expenditure claimed.		

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
PRINCIPLES				
1. Ethics *Does the organisation commit to observe the highest ethical standards, including those reflecting the EU values referred to in Article 2 TEU, while ensuring ethical and fair working conditions for its staff[21]? (art 7(2)(a),(b),(f),(g) Humanitarian Aid Regulation and art 201(3) Financial Regulation)*				**Comments**
D	1.1	The organisation has a policy to comply with and promote equal treatment and non-discrimination on grounds of race, gender, age, religion, sexuality, culture or disability, in line with recognised good practices. This policy is documented (in staff members' contracts, code of conduct, procurement procedures, staff policy, etc).	Y-N-P-N/A	

[21] 'Staff' means all persons working for (or on behalf) of the organisation, including employees, volunteers, and other salaried or non-salaried personnel.

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
D	1.2	The organisation communicates the policy also to its board, management and staff, as well as implementing partners and ensures that they share the same commitment to observe and uphold integrity rules and ethical standards, such as the prohibition of child labour and respect of basic social rights and working conditions (including those on safety and security), based on international labour standards.	Y-N-P-N/A	
D	1.3	The organisation has a written ethics code of conduct (or equivalent) for board, management and staff. This code of conduct: i) explicitly prohibits ethical misconduct ii) identifies the types of prohibited conduct (generic examples of what constitutes acceptable and unacceptable behaviour could be included) iii) states the consequences of engaging in conduct that breaches this policy and iv) includes a statement of receipt and an understanding section that staff are requested to sign and date.	Y-N-P-N/A	
D	1.4	Guidance material, training and other measures are in place to make sure that staff understand and adopt ethical working practices.	Y-N-P-N/A	
D	1.5	Procedures and controls are in place to prevent, detect and respond to possible conflicts of interest at board and management level.	Y-N-P-N/A	
D	1.6	Appropriate procedures are in place to address breaches of the code of conduct (e.g. disciplinary sanctions, financial and personal liability).	Y-N-P-N/A	
E	1.7	The organisation provides fair working conditions to its staff and has developed corporate policies covering areas such as medical care, insurance and other benefits. Programme plans include written assessment of travel, health and security risk management specific to the country or region. The assessments are reviewed at appropriate intervals and communicated to staff as needed.	Y-N-P-N/A	

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
		Score	**… / 10**	
Auditor's brief rationale for scoring and other relevant comments:				
2. Anti-fraud and anti-corruption *Does the organisation have adequate systems, rules and procedures in place to prevent, detect, respond and report on irregularities, fraud and corruption (both allegations and established cases)? (art 7(2)(a) Humanitarian Aid Regulation)*				**Comments**
D	2.1	The organisation has an anti-fraud and anti-corruption policy. This policy is documented and communicated to board, management and staff.	Y-N-P-N/A	
E	2.2	Staff (both headquarters and field) have been trained on the prevention, detection, response to and reporting on irregularities, fraud and corruption.	Y-N-P-N/A	
E	2.3	The organisation identifies key staff that are involved in recruitments or sensitive posts with risk of collusion (e.g. bank/cash management, procurement and purchase functions).	Y-N-P-N/A	
E	2.4	The organisation ensures that staff are not in a situation of conflict of interest and has mitigating measures in place to address such situations if they happen (e.g. rotation of functions, segregation of duties, additional controls).	Y-N-P-N/A	
D	2.5	The organisation has a complete and reliable register of irregularities, fraud and corruption cases (both allegations and established cases). The register is followed up by trained staff. Confidentiality and integrity of data are ensured.	Y-N-P-N/A	
D	2.6	The organisation has reporting lines for whistle blowing, where staff can report suspicions of misconduct, SEAH, fraud or corruption, or any other ethical breach in a confidential and protected way.	Y-N-P-N/A	

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
E	2.7	The organisation has the capacity to investigate irregularities, fraud and corruption issues in an independent and confidential way, while protecting both the alleged victim and the alleged perpetrator.	Y-N-P-N/A	
E	2.8	Investigations, conclusions and recommendations are followed up in a timely manner.	Y-N-P-N/A	
E	2.9	Regular and reliable consolidated reporting on irregularities, fraud and corruption issues is provided to the board of the organisation (or the appropriate authority if the board is compromised).	Y-N-P-N/A	
		Score	**… / 10**	
Auditor's brief rationale for scoring and other relevant comments:				
3. Protection from sexual exploitation, abuse and harassment (PSEAH), child protection and protection of environment *Does the organisation have adequate systems, rules and procedures in place to ensure the prevention of and response to sexual exploitation, abuse and harassment, the protection of children and environmental sustainability? (art 7(2)(a),(f),(g) Humanitarian Aid Regulation and art 201(3) Financial Regulation)*				**Comments**
D	3.1	The organisation has a policy to prevent all forms of sexual exploitation, abuse and harassment, in line with recognised good practices. This policy is documented (in staff members' contracts, code of conduct, procurement procedures, staff policy, etc).	Y-N-P-N/A	
D	3.2	The organisation communicates the policy also to its board, management and staff, as well as to implementing partners and ensures that they share the same commitment to base the humanitarian work on an understanding of SEAH risks and vulnerabilities of people and communities in their diversity, with attention to the most marginalised.	Y-N-P-N/A	

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
E	3.3	The organisation has a training programme on PSEAH which is mandatory for management and staff and designed to provide continuous training on an ongoing basis (both at headquarters and in the field).	Y-N-P-N/A	
E	3.4	The organisation regularly assesses SEAH risks in the countries and regions where it operates. It has mitigating measures in place to address the risks identified (e.g. rotation of functions, reinforced controls, continuous training of personnel in safeguarding issues).	Y-N-P-N/A	
E	3.5	The organisation has effective measures in place to plan and implement, in consultation with people and communities, safe, accessible and appropriate ways for all groups in a community to report concerns and complaints related to SEAH, in line with recognised good practices.	Y-N-P-N/A	
E	3.6	The organisation has effective measures in place to ensure that safe, confidential and accessible ways for raising concerns and reporting misconduct related to SEAH are in place for all staff, and that there is appropriate protection for them when raising such concerns.	Y-N-P-N/A	
E	3.7	The organisation has effective measures in place to: – manage data and information related to SEAH, safely, ethically and effectively, in line with good practices for data protection, to minimise risks for people and communities – manage and investigate complaints and take timely and appropriate action to address misconduct related to SEAH of staff, in line with recognised good practices – apply appropriate victim/survivor centred approaches when investigating and addressing complaints and reports of SEAH.	Y-N-P-N/A	
E	3.8	Regular and reliable consolidated reporting on SEAH issues is provided to the board of the organisation (or the appropriate authority if the board is compromised).	Y-N-P-N/A	

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS

Criteria			Score … / 10	Comments
D	3.9	The organisation has a child protection policy, with the objective to prevent and appropriately respond to any harm to children. The organisation places clear responsibilities and expectations on its staff and supports them to understand and act in line with these.	Y-N-P-N/A	
D	3.10	The organisation has: – either an environmental management policy or strategy with relevant actions and clear targets, covering both its humanitarian operations and own offices and staff or – signed the Climate and Environmental Charter for Humanitarian Organisations and has developed clear targets and an action plan to implement them.	Y-N-P-N/A	
E	3.11	The organisation provides training for relevant staff (e.g. project managers) on environmental safeguarding and guidance and overall capacity building to enable staff to contribute to meet the targets set (point 3.10).	Y-N-P-N/A	
D	3.12	The organisation has procedures in place that enable an assessment of environmental impacts of projects implemented in the country of operation and mitigating measures to address the environmental impacts identified, where applicable.	Y-N-P-N/A	
		Score	**… / 10**	

Auditor's brief rationale for scoring and other relevant comments:

4. Safety and security of staff *Does the organisation ensure the safety and security of its staff in the field? (art 7(2)(a),(b),(c) Humanitarian Aid Regulation and art 201(3) Financial Regulation)*		**Comments**

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
D	4.1	The organisation has sound planning processes regarding safety and security in place, setting realistic and clear objectives which take into account the risk level and security assessment of the area of operation.	Y-N-P-N/A	
E	4.2	There is a written evaluation of how the organisation's security strategy and/or security annual plan has been implemented (e.g. in an annual activity report). This includes among others that its activities are implemented by adequate staff in numbers and qualification.	Y-N-P-N/A	
D	4.3	The organisation has security procedures and protocols (security plans and SOPs) in place to protect staff in dangerous and high-risk environments.	Y-N-P-N/A	
E	4.4	The organisation has a training programme on safety and security which is mandatory for relevant staff before an assignment. Relevant staff are regularly trained on security measures and behaviour by following a hostile environment awareness training ((HEAT); or equivalent) and first aid training.	Y-N-P-N/A	
E	4.5	The organisation sets up regular security meetings and briefings for relevant staff to inform them on all risks related to their role and missions in the field.	Y-N-P-N/A	
E	4.6	The organisation communicates obligations and individual responsibilities in relation to possible safety and security risks to its staff and there is a clear framework of accountability regarding security risk management.	Y-N-P-N/A	
E	4.7	Insurance is provided to field staff and headquarters staff visiting the field for health, evacuation/relocation/repatriation, psychosocial support etc.	Y-N-P-N/A	
D	4.8	There are plans in place for emergency evacuation/relocation/hibernation of field staff in case of civil or military unrest. The plans cover emergency measures for expatriate staff and local staff. These plans are regularly updated.	Y-N-P-N/A	
		Score	**… / 10**	

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
Auditor's brief rationale for scoring and other relevant comments:				
OPERATIONAL CAPACITY				
5. Project design *Does the organisation ensure that projects are well designed and based on a proper needs assessment? (art 7(2)(a),(b),(c) Humanitarian Aid Regulation and art 201(3) Financial Regulation)*				**Comments**
E	5.1	The organisation follows the Sphere Standards (or similar quality standards).	Y-N-P-N/A	
E	5.2	The organisation uses a project cycle management (PCM) and a logical framework approach. PCM describes the management activities and decision-making procedures used during the life cycle of a project (including key tasks, roles and responsibilities, key documents and decision options).	Y-N-P-N/A	
E	5.3	The organisation provides methodologies, procedures and training on how to design projects that: i) support overarching policy objectives ii) are relevant to an agreed strategy and to the real problems of target groups/recipients and iii) are feasible, meaning that objectives can be realistically achieved within the constraints of the operating environment and capabilities of the implementing actors; and benefits generated by projects are likely to be sustainable.	Y-N-P-N/A	
E	5.4	The organisation provides methodologies, procedures and training on how to carry out a proper needs assessment. Needs assessment refers to the process of identifying the needs and determining the discrepancies between an existing situation and the wanted outcome. The appropriate tools for identifying these	Y-N-P-N/A	

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
		needs could be the involvement of local communities via the conduct of surveys and interviews, taking into account of assessments conducted by other humanitarian actors, on – site presence and collection of specific data, on-going situational analysis (rapid emergency assessments, follow up assessment, next-phase (recovery) assessment.		
E	5.5	The organisation considers and has appropriate mitigating measures in place to address fraud and other risks related to the circumstances and environment in which the project will be implemented.	Y-N-P-N/A	
		Score	**… / 10**	
Auditor's brief rationale for scoring and other relevant comments:				
6. Project management *Does the organisation ensure that projects are well managed through effective monitoring?*			**Score**	**Comments**
D	6.1	The organisation has procedures in place to monitor operating performance (description or procedures manual). As defined by OECD/DAC, monitoring is: "a continuing function that uses the systematic (at regular intervals) collection of data on specified indicators to inform management and the main stakeholders of an ongoing operation, of the extent of progress and achievement of results in the use of allocated funds and aid." Regular monitoring is a key element in ensuring that projects achieve their set results.	Y-N-P-N/A	
E	6.2	The organisation ensures that a proper distribution of goods/items/cash is taking place (including securing and retaining evidence of proof of delivery to recipients). It also takes measures, collects and assesses specific data from different target groups to ensure that their needs are being met by the distribution of such goods/items/cash.	Y-N-P-N/A	

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
E	6.3	Staff based in the headquarters monitor field offices regularly and effectively, i.e. issues are identified by suitably qualified staff and timely remedial action is taken to resolve them.	Y-N-P-N/A	
E	6.4	Field office staff monitor projects regularly and effectively, i.e. issues are identified by suitably qualified staff and timely remedial action is taken to resolve them.	Y-N-P-N/A	
D	6.5	The organisation has a procedure in place to ensure proper monitoring arrangements also in hard-to-reach areas.	Y-N-P-N/A	
		Score	**… / 10**	
Auditor's brief rationale for scoring and other relevant comments:				
COMPLIANCE WITH RULES, REGULATIONS, STANDARDS AND OBLIGATIONS				
7. Humanitarian *Does the organisation have adequate systems, rules and procedures in place to ensure compliance with the principles of humanity, impartiality, neutrality and independence and, in situations of armed conflict, with international humanitarian law? (recitals and art 7 (2)(g) Humanitarian Aid Regulation)*				**Comments**
E	7.1	The organisation has adequate methodologies, procedures and controls in place to ensure compliance with the humanitarian principles in its activities (see the European Consensus on Humanitarian Aid), both at headquarters and in the field and by implementing partners.	Y-N-P-N/A	
E	7.2	The organisation has adequate procedures in place to ensure compliance with international humanitarian law in its activities (where applicable), both at headquarters and in the field and by implementing partners.	Y-N-P-N/A	

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
D	7.3	The organisation has procedures in place to develop its acceptance strategy to the different humanitarian contexts where it implements its activities.	Y-N-P-N/A	
		Score	**… / 10**	
Auditor's brief rationale for scoring and other relevant comments:				
8. Operational *Does the organisation ensure that specific rules and conditions, including for procurements, are well known and respected?*				**Comments**
D	8.1	The organisation has procedures in place that ensure that specific rules and conditions, including those arising from relevant EU law, are well known to board, management and staff and are complied with. Such rules and conditions can relate to inter alia: the minimum requirements of expenditure, procurement rules (also specific rules in case of emergency situations), origin rules, specific donor rules, rules for the transfer of assets at the end of a project, visibility and communication obligations, as well as EU restrictive measures and rules relating to anti-money laundering and to the combating of terrorism financing.	Y-N-P-N/A	
D	8.2	The organisation has procedures in place to ensure that the specific rules and conditions (point 8.1) are also well known and complied with by implementing partners.	Y-N-P-N/A	
E	8.3	The organisation has effective procedures in place to ensure that expenditure incurred and revenue received for activities and projects is in conformity with the applicable rules, i.e. conditions set out in contracts and agreements.	Y-N-P-N/A	

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
E	8.4	Management ensures and signs-off that cost claims sent to donors are eligible and justified by supporting documentation, including costs related to implementing partners.	Y-N-P-N/A	
E	8.5	The organisation has effective and transparent procedures in place for cases where it is necessary to override standard procedures and internal controls, including documenting the circumstances and approval. The organisation requests derogations (e.g. from normal grant conditions) as appropriate and documents them properly (if and when they are granted). The organisation applies these rules to its own board, management and staff.	Y-N-P-N/A	
E	8.6	The organisation has a policy and procedures in place to enhance supply chain efficiency and effectiveness (if applicable). Follow up of implementation should be demonstrated through e.g. regular boardroom-level reviews, a standing board agenda item, inclusion in the annual report, or other reporting to the board focused on supply chain management.	Y-N-P-N/A	
E	8.7	The organisation demonstrates practical application of the policy towards an efficient and collaborative cross-sector approach to supply chain management, as appropriate, by e.g. utilising common solutions such as joint procurement, shared or pooled warehousing, transport, or other procurement strategies, such as piggybacking of contracts. This should be supported by a dedicated supply chain training strategy and programme for all levels of the organisation.	Y-N-P-N/A	
D	8.8	The organisation has procedures in place to collect key performance metrics related to its supply chain across the organisation (if applicable). Alternatively, there are references within its supply chain policy document to measures intended to achieve this objective.	Y-N-P-N/A	
E	8.9	When procuring food supplies, the organisation ensures that they: i) comply with quality standards set out in domestic legislation (country of origin and/or country of destination, whichever has the higher standard) and	Y-N-P-N/A	

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
		ii) as much as possible, match the nutritional habits of the beneficiary population.		
E	8.10	When procuring medical supplies, the organisation ensures that they adequately consider qualitative criteria for the selection of medical suppliers, in compliance with WHO international standards.	Y-N-P-N/A	
E	8.11	For medical and food supplies (if applicable): the organisation has the necessary human capacities and procedures in place to: i) manage the procurement procedure ii) verify the quality of the supplies received iii) properly store them iv) distribute and administer them and v) properly dispose of them.	Y-N-P-N/A	
E	8.12	The organisation ensures that its implementing partners respect the same rules and procedures when procuring, receiving and disposing of food and medical supplies (please use the five criteria set above).	Y-N-P-N/A	
		Score	**… / 10**	
Auditor's brief rationale for scoring and other relevant comments:				
9. Protection of personal data *Does the organisation ensure the protection of personal data in line with the applicable laws, rules and regulations on data protect (in particular EU Regulation No 2016/679[22])?*				**Comments**

[22] https://eugdpr.org/the-regulation/.

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
D	9.1	The organisation has procedures and rules on the protection of personal data.	Y-N-P-N/A	
D	9.2	The following requirements are integrated in the procedures and rules. Personal data are: – processed lawfully, fairly and in a transparent manner in relation to the data subject – collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purposes – adequate, relevant and limited to what is necessary in relation to the purposes for which they are processed – accurate and, where necessary, kept up to date – kept in a form which permits identification of data subjects for no longer than is necessary for the purposes for which the personal data are processed – processed in a manner that ensures appropriate security of the personal data.	Y-N-P-N/A	
D	9.3	Procedures and rules capture the following principles: – right of information – right of access to and rectification or erasure of personal data – right of data portability and – right of confidentiality of electronic communications.	Y-N-P-N/A	
D	9.4	The organisation has document management procedures with controls which ensure respect for document data protection and confidentiality rules.	Y-N-P-N/A	

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
D	9.5	The organisation has procedures and training in place to ensure that specific rules and conditions are well known and respected.	Y-N-P-N/A	
		Score	**… / 10**	
Auditor's brief rationale for scoring and other relevant comments:				
INTERNAL CONTROL				
10. Governance, risk management and oversight *Does the organisation have an adequate control environment in place, where governance and management functions for risk management and internal control are duly exercised and given due importance, both at headquarters and field level?*				**Comments**
D	10.1	The organisation has responsibilities clearly defined and documented (in employment contracts and/or operating manuals).	Y-N-P-N/A	
E	10.2	Segregation of duties is ensured between the authorising officer (authorisation, processing, recording and reviewing of transactions for operational and/or financial issues) and the accounting officer (authorisation and the execution of payments). This is documented in a procedure (for example, operating or procedures manual).	Y-N-P-N/A	
E	10.3	The organisation assesses and addresses the risks that may affect the achievement of its objectives (both at headquarters and field level) and monitors them through a regularly updated risk register.	Y-N-P-N/A	
E	10.4	The organisation monitors internal controls regularly and takes timely remedial actions, both at headquarters and field level.	Y-N-P-N/A	

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS

Criteria			Score … / 10	Comments
E	10.5	Recommendations stemming from audit reports (internal, external, donor) are followed up and implemented.	Y-N-P-N/A	
E	10.6	Management is aware of incident reporting responsibilities, including reporting all safeguarding and fraud incidents to the board/executive director.	Y-N-P-N/A	
		Score	**… / 10**	

Auditor's brief rationale for scoring and other relevant comments:

11. Human resources *Does the organisation have adequate policies and procedures in place to recruit and train staff and monitor staff cost?*				**Comments**
D	11.1	The organisation has formal competence-based recruitment procedures.	Y-N-P-N/A	
E	11.2	The organisation performs background checks for staff to be recruited, both at headquarters and field level, where legally possible, for example through schemes that facilitate the exchange of information between HR and organisations, such as the misconduct disclosure scheme.	Y-N-P-N/A	
E	11.3	All staff are required to sign a legally binding agreement governing their relationship with the organisation (such as employment contracts, or in case of volunteers, a volunteer agreement).	Y-N-P-N/A	
E	11.4	The organisation has a staff training policy that ensures adequate training, appropriate to responsibilities, tasks and environment the staff operates in.	Y-N-P-N/A	
E	11.5	The organisation ensures that payroll and time management are complete, reliable and duly authorised, by having:	Y-N-P-N/A	

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS

Criteria			Score … / 10	Comments
		– a system to allocate staff and salaries and related costs to projects – ensuring that time spent by staff on specific projects is appropriately supervised, approved and recorded (through time-keeping procedures, such as time-recording systems, timesheets, time declaration, etc). Authority to change personnel records is restricted and audit trails are available.		
E	11.6	The organisation can continue its operations in case a number of key staff leave or are unavailable. Measures are in place to ensure institutional memory and business continuity.	Y-N-P-N/A	
		Score	**… / 10**	
Auditor's brief rationale for scoring and other relevant comments:				
12. Budgeting, accounting and reporting *Does the organisation have sound budgeting, accounting and reporting procedures in place, with controls that allow to prevent, detect and correct errors?*				**Comments**
E	12.1	The organisation has sound budgeting procedures.	Y-N-P-N/A	
E	12.2	The cost allocation keys used by the organisation to compute costs are based on logical, consistent and plausible assumptions and principles. The system ensures that only genuine, incurred and eligible costs are charged to the project.	Y-N-P-N/A	
E	12.3	The budgeting system and procedures allow to generate relevant and reliable information for preparing budgets on activities and projects.	Y-N-P-N/A	
D	12.4	The accounting policies, rules and procedures are documented (e.g. in a manual) and include detailed descriptions of accounting procedures for the	Y-N-P-N/A	

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
		various types of financial and accounting transactions, including bank and cash management systems.		
E	12.5	The organisation performs regular bank reconciliations and cashbook reconciliations (where applicable), in a way that no material differences are left unexplained.	Y-N-P-N/A	
E	12.6	Data consistency is ensured between the personnel database and payroll. Reconciliations are performed on a regular basis (in principle monthly).	Y-N-P-N/A	
E	12.7	Authority to change records and payroll is restricted and audit trails are available.	Y-N-P-N/A	
E	12.8	The organisation has controls and procedures in place which ensure reliable reporting — both internal and external (inbound and outbound) — in line with applicable requirements and standards, including reporting on performance indicators.	Y-N-P-N/A	
		Score	**… / 10**	
Auditor's brief rationale for scoring and other relevant comments:				
13. Audit trail and document management *Does the organisation have a document management system in place that enables it to gather, in a timely manner, a complete audit trail of all expenditure incurred? (art 7(2)(a) Humanitarian Aid Regulation and art 201(2),(3) and 206 Financial Regulation)*				**Comments**
E	13.1	The organisation keeps original documents in a secure manner, especially accounting and tax records. Effective systems are in place to ensure that documentation can be retrieved and sent to the headquarters if requested for audit purposes on a complete and timely basis.	Y-N-P-N/A	

BLOCK 2 – OPERATIONAL CAPACITY AND ADDITIONAL SUITABILITY REQUIREMENTS				
Criteria			**Score … / 10**	**Comments**
E	13.2	The organisation has implemented a formal electronic archiving system which is mandatory at headquarters level to preserve and organise digital data for long-term access and retrieval.	Y-N-P-N/A	
E	13.3	An archiving system based on the digitalisation of non-digitally created documents and information is used by the organisation at field level.	Y-N-P-N/A	
D	13.4	Security procedures are in place to ensure that the documentation stored is kept confidential.	Y-N-P-N/A	
D	13.5	A person is responsible for the control and management of documentation, both at headquarters and field level.	Y-N-P-N/A	
		Score	**… / 10**	
Auditor's brief rationale for scoring and other relevant comments:				

HISTORY OF CHANGES		
VERSION	PUBLICATION DATE	CHANGE
1.0	01.06.2026	Initial version (MFF 2028-2034).