

How does certification contribute to humanitarian accountability?:  
NGO perspectives on HQAI's certification scheme against the CHS

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**Abstract**

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**UNIVERSITÉ  
DE GENÈVE**

**GENEVA SCHOOL  
OF SOCIAL SCIENCES**  
Department of Sociology

# **How does certification contribute to humanitarian accountability?**

## *NGO perspectives on HQAI's certification scheme against the CHS*

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## ACRONYMS

- AAP:** Accountability to Affected People
- ALNAP:** Active Learning Network for Accountability and Performance
- CHS:** Core Humanitarian Standard on Quality and Accountability
- DRC:** Danish Refugee Council
- FCA:** Finn Church Aid
- GAP:** Global Accountability Project
- HAP:** Humanitarian Accountability Partnership
- HQAI:** Humanitarian Quality Assurance Initiative
- IEC:** International Electrotechnical Commission
- INGO:** international non-governmental organisation
- ISEA:** Institute of Social and Ethical Accountability
- ISO:** International Organisation for Standardisation
- JEEAR:** Joint Evaluation of Emergency Assistance to Rwanda
- JSI:** Joint Standards Initiative
- NGO:** non-governmental organisation
- PSEAH:** Prevention of Sexual Abuse and Exploitation and Sexual Harassment
- SCHR:** Steering Committee for Humanitarian Response
- WHS:** World Humanitarian Summit



## EXECUTIVE SUMMARY

Recently, Mark Lowcock (Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator) called the humanitarian sector to appoint an independent commission to hold humanitarian organisations accountable, putting again high on the humanitarian agenda the need for accountability. The Humanitarian Quality Assurance Initiative (HQAI), in a twitter stated that such a body already exists and it is HQAI itself. Indeed, this organisation is the only existing one providing quality assurance to humanitarian and development NGOs against the Core Humanitarian Standard on Quality and Accountability (CHS), which is the most widely adopted and recognised voluntary standard in the humanitarian sector. However, although certification is not a new practice in the sector, it is still little used, recognised and known. In particular, as for other accountability tools, it is still to be understood how it could contribute to the accountability of humanitarian and development actors.

This research aims at understanding the contribution of certification to humanitarian accountability, by studying the specific case of HQAI's certification scheme against the CHS. In particular, this study explores the motivations and expectations that drive humanitarian and development organisations to be certified, as well as the perceived impacts and benefits of certification to their accountability.

To assess the impact of certification on accountability, the literature review identified four dimensions that define the concept and the different forms of accountability: 1) 'to whom' and 2) 'for what' organisations become more accountable due to their certification experience, 3) how it contributes to accountability 'conceptual foundations' and 4) what are the 'drivers' for applying to certification. On the basis of this framework, interviews were developed and conducted with six HQAI-certified NGOs of different geographical origins and sizes. To triangulate the information obtained, interviews conducted by HQAI with some of their certified organisations and reports of audits conducted by HQAI's auditors were also analysed. Finally, three NGOs that comply to the CHS, but are not certified were interviewed in order to understand their motivations and opinions regarding the certification scheme against the CHS.

The results show that humanitarian and development organisations decide to be certified for internal reasons and motivations such as the willingness to improve, learn, share best-practices or because their own values and objectives are in alignment with those of the Standard and certification. External reasons and motivations for certification are donors requirements, contextual pressures or the wish to externally signal the reputation, image and legitimacy of the organisation.

The findings also show that HQAI's certification scheme against the CHS is able to contribute to different dimensions and forms of accountability of humanitarian and development NGOs. It improves the participation of affected communities in decision making, evaluation and monitoring. NGOs also improve responsiveness to their needs, demands and complaints. Respondents demonstrate better transparency, answerability and accountability towards primarily affected communities, but also other stakeholders. In practical terms, respondents reported having improved their policies, procedures, guidelines, introduced more specific and broader risk assessments, improved project planning, monitoring and evaluation, improved organisational and staff capacity, and more.

From the interviews with certified NGOs, affected people resulted to be the stakeholder group towards whom NGOs become the most accountable due to certification. However, they also reported enhanced accountability towards donors, peers, partners and even towards their own internal staff and principles.

This study serves as basis for future research on quality assurance schemes for humanitarian and development actors and can be used by non-certified NGOs to learn more about the certification scheme against the CHS to make informed decisions on their accountability strategies.

## INTRODUCTION

For the past three decades the number of civilians needing humanitarian and development assistance has increased due to the increase in number of conflicts, crises and natural disasters (Leigh, 2019). These developments have been accompanied by an increase in humanitarian spending, humanitarian actors have grown bigger and have proliferated and by consequence, donors and funders started demanding accountability for their money (Leigh, 2019; Daun, 2020). Main events in the 1990s led humanitarian accountability to become a central topic beyond spending. Among them, the Yugoslav war, the Somalian famine and the Rwandan genocide (Simm, 2014 ; Foran & Williams, 2014; Leigh, 2019). Many were the scandals, misconducts and failures associated to humanitarian assistance in those contexts, which finally led humanitarian actors to be under strict scrutiny worldwide. Their legitimacy and effectiveness started being doubted and demands for greater transparency and calls to reform the whole humanitarian system started emerging (Leigh, 2019). In response to these claims, humanitarian organisations have started adopting more diverse accountability tools and initiatives for quality and accountability (e.g. the Humanitarian Accountability Partnership (HAP), the Active Learning Network for Accountability and Performance (ALNAP) and others) (HQAI, 2019a; Leigh, 2019; Simm, 2014). Accountability was becoming increasingly important in the humanitarian sector. Nevertheless, disasters caused by the Haitian earth-quake and the Pakistan flooding in 2010, shed light on the gaps between the aid needed and the aid provided, as well as the lack of enforcement due to the over-abundance of standards, initiatives and requirements from donors that were too demanding on humanitarian and development actors (CHS, n.d.-b, Simm, 2014). Self-regulatory and voluntary initiatives and the promotion of quality and accountability common standards for non-profit organisations have been the most frequently adopted attempts to promote accountability. Indeed a study from Lloyd et al. (2010) has identified more than 350 of these forms of initiatives (Crack, 2014), which highlight how the search for more and better accountability has become central to the humanitarian sector. The centrality of this topic has re-emerged in recent years with scandals linked to well-known humanitarian actors. As Crack (2014) reports, “NGOs are exposed as never before to allegations of corruption, incompetence and abuse of power” (p.40).

It is in this context and with the aim of harmonising existing standards and making their implementation easier, that HAP, People In Aid and Sphere came together under the Joint Standards Initiative (JSI) in 2012 (CHS, n.d.-b). In 2013, a survey done among more than 2,000 humanitarian and development workers showed the need for greater standards harmonisation. The three organisations (joined in 2014 by Groupe URD) decided to develop the Core Humanitarian Standards on Quality and Accountability (CHS) to include together previous humanitarian standards (CHS, n.d.-b). This was the first humanitarian standard developed with the cooperation of a broad group of humanitarian actors, influenced by affected populations and the first to be so widely adopted and incorporated into other standards or agreements (HQAI, 2019a). Today, the CHS is the most widely adopted humanitarian standard. In the present moment, it is also the only existing humanitarian standard for which independent and third-party quality assurance services exist and are performed by the Humanitarian Quality Assurance Initiative (HQAI).

Recently, the topic of humanitarian accountability re-emerged at the Washington-based Center for Global Development, during which Marc Lowcock (Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator), highlighted the need to appoint an independent commission in order to hold humanitarian organisations accountable and manage complaints (Wintour, 2021). HQAI, in a twitter, replied to this comment highlighting that there is no need to ‘reinvent the wheel’, since such a body already exists and is HQAI itself (Appendix 1), which provides specific accountability services: benchmarking, independent

verification and certification schemes. Indeed, as for the CHS, for HQAI as well, one of the goals of their services is to improve organisations' accountability.

As can be understood from the history and evolution of the concept as well as recent debates, humanitarian accountability is a central topic and under constant discussion among practitioners, but also among scholars in the academic field. Previous research has extensively discussed and explored the concept of humanitarian accountability and how it can be operationalised through different mechanisms such as social audits, reports, performance assessments, evaluations, self-regulation and others (Ebrahim, 2003). The literature agrees that strong forms of accountability are generally external and independent, this being the case of certification, whose impact however, is still little explored in the humanitarian sector (Crack, 2014). Among other studies, A.M. Crack has studied the contribution of peer regulation initiatives and particularly the Sphere Project and HAP certification (2014) on humanitarian NGOs accountability. However, research in relation to peer regulation activities and certification remains scarce (Crack, 2014) and opinions often diverge. Nevertheless, as Becker (2018) recalls, understanding and assessing the impacts of different forms of accountability mechanisms remains important. This research is situated in this broad field of study and it has the specific goal of understanding the contribution of certification to humanitarian accountability, by studying the specific case of the Humanitarian Quality Assurance Initiative (HQAI) certification scheme against the Core Humanitarian Standard on Quality and Accountability (CHS). In particular, this research aims at responding to the following research question:

*How does HQAI's certification scheme against the CHS contribute to humanitarian and development NGOs accountability?*

Since this study adopts a qualitative approach and focuses on humanitarian and development NGOs' perceptions about certification, the two specific guiding questions that help answer the main question of this study are:

- 1) *What are the perceived reasons and expected benefits that lead NGOs to decide to be certified by HQAI?*
- 2) *How do NGOs perceive the changes and impacts of HQAI's certification on their accountability?*

In other words, this research looks at the motivations and expectations that drive humanitarian and development organisations to be certified, as well as the perceived impacts and benefits of certification to their accountability. This leads to an understanding of the contribution that independent quality assurance, and in particular the certification scheme, can provide to humanitarian accountability.

In order to answer these questions, it is necessary to understand what the CHS is, what its requirements and objectives are and how HQAI's certification scheme against the CHS operates. These are presented in the first chapter of this paper, *1. The CHS and HQAI's certification scheme*

Since the objective of this research is to assess the impact of the certification scheme on humanitarian accountability, it is of paramount importance to acknowledge how the concept of humanitarian accountability is defined. Chapter 2. *Defining Humanitarian Accountability* consists in a literature review aiming at defining humanitarian accountability and exploring its conceptualisations and its operationalisation tools. From the literature review, a conceptual framework (Figure 3) was developed that summarises the dimensions that make up and define humanitarian accountability. This was consequently used to develop the interview plan and to help understand the impact of certification on different dimensions of accountability of audited organisations.

Chapter 3. *Research approach & Methodology* presents the approach adopted by this research, data collection, sampling and data analysis methods.

Chapter 4. *NGOs expected benefits & reasons to be certified* answers the first guiding question by presenting the motivations that led certified humanitarian and development organisations to decide to be certified by HQAI against the CHS. In contrast, this chapter also presents reasons for not being certified, as presented by organisations adopting the CHS but not having applied for HQAI's certification scheme.

The following chapter 5. *The impacts of certification on accountability* presents challenges and the impacts of certification on humanitarian accountability as perceived by certified NGOs.

Chapter 6. *Certification as a driver for change?*, presents the mechanisms through which certification has an impact on organisations' accountability and leads to change and improvement. Indeed, the goal of this research is not only to list the benefits and impacts of the certification scheme, but also to understand how those changes are driven.

The final chapter 7. *Conclusions & Recommendations*, summarises the research, its findings and contributions, discusses its limitations and presents recommendations for future research.

# 1. THE CHS AND HQAI'S CERTIFICATION SCHEME

This research aims to understand how certification can contribute to the accountability of humanitarian and development NGOs. To do so, the certification scheme of the Humanitarian Quality Assurance Initiative (HQAI) against the Core Humanitarian Standard on Quality and Accountability (CHS) is specifically studied. For this reason, this chapter presents both, the CHS, as well as HQAI's quality assurance services and in particular, its certification scheme.

## 1.1 THE CHS: AN EFFORT FOR EFFECTIVENESS, QUALITY AND ACCOUNTABILITY

The Core Humanitarian Standard on Quality and Accountability (CHS) is a voluntary and open standard: it is publicly available, developed and maintained through a collaborative and consensus process (ITU, n.d.). Indeed, the standard is the result of a 12-month global multi-stakeholder consultation process which involved humanitarian workers, affected communities and individuals, UN agencies, donors, governments, hundreds of NGOs and scholars, who not only developed, but also tested it in the field (CHS, n.d.-a). The CHS was finalised and published in 2014, with the aim of being a common framework for actors working in disaster and emergency responses and development programs (Simm, 2014).

The CHS is composed of Nine Commitments (Figure 1), which explain what affected communities and people can expect from humanitarian service providers (CHS Alliance, 2014). Each Commitment has a Quality Criteria explaining to organisations and their staff how they should work to comply with the Commitment (CHS Alliance, 2014). Commitments also have a list of Key Actions and Organisational Responsibilities: the former describes what the humanitarian staff should do to deliver services of high quality, and the latter mainly relates to policies, processes and systems to ensure quality and accountability (CHS Alliance, 2014).

The CHS is not a technical standard that explains what has to be done, but how it has to be done. However, it can be used in complementarity with other standards, to which the *CHS Guidance Notes and Indicators* make reference to. Furthermore, the Standard states that organisations can use it to “improve the quality and effectiveness of the assistance they provide” (CHS Alliance, 2014, p.2) and to facilitate: “greater accountability to communities and people affected by crisis” (CHS Alliance, 2014, p.2). Therefore, *quality*, *effectiveness* and *accountability*, are the three main goals of the Standard and affected communities the main target. *Quality* is defined as:

*“the totality of features and characteristics of humanitarian assistance that support its ability to, in time, satisfy stated or implied needs and expectations, and respect the dignity of the people it aims to assist”* (CHS Alliance, 2014, p.19)

Quality is defined in relation to the beneficiaries' needs and expectations. Hence, it can only be measured if needs and expectations are well known and if affected communities are interviewed about them. *Effectiveness*, is defined as:

*“the extent to which an aid activity attains its objectives”* (CHS Alliance, 2014, p.19).

While quality is defined in relation to affected people, effectiveness is defined with reference to the organisation's services objectives. Nevertheless, at the heart of the CHS there are affected people and communities, which is reflected in the definition provided by the CHS to *accountability*:

*“the process of using power responsibly, taking account of, and being held accountable by, different stakeholders, and primarily those who are affected by the exercise of such power”* (CHS Alliance, 2014, p.19)

Even though organisations are expected to be accountable to all its stakeholders, the priority is given to affected people and communities.

Finally, the CHS is a measurable standard with performance indicators. The document *CHS Quality Assurance Verification Scheme* (CHS Alliance, 2020) developed by the CHS Alliance, provides tools to measure the commitment and compliance to the Standard and the improvements done (CHS Alliance, 2014). This document consists of three verification options (Appendix 2), all resorting to the same indicators and differentiated only by the degree of rigour and objectivity: validated self-assessment, independent verification and certification (CHS Alliance, 2020). The self-assessment is done by the NGO itself and then validated by the CHS Alliance (CHS Alliance, 2020). Independent verification and certification are done by independent and external auditors of an accredited body (CHS Alliance, 2020). Up until today, the only accredited body providing these two services is HQAI, which will be presented in the following chapter.

### **The Nine Commitments and Quality Criteria of the CHS**

**1. Communities and people affected by crisis receive assistance appropriate to their needs.**

Quality Criterion: Humanitarian response is appropriate and relevant.

**2. Communities and people affected by crisis have access to the humanitarian assistance they need at the right time.**

Quality Criterion: Humanitarian response is effective and timely.

**3. Communities and people affected by crisis are not negatively affected and are more prepared, resilient and less at-risk as a result of the humanitarian action.**

Quality Criterion: Humanitarian response is strengthens local capacities and avoids negative effects.

**4. Communities and people affected by crisis know their rights and entitlements, have access to information and participate in decisions that affect them.**

Quality Criterion: Humanitarian response is based on communication, participation and feedback.

**5. Communities and people affected by crisis have access to safe and responsive mechanisms to handle complaints.**

Quality Criterion: Complaints are welcomed and addressed.

**6. Communities and people affected by crisis receive coordinated, complementary assistance.**

Quality Criterion: Humanitarian response is coordinated and complementary.

**7. Communities and people affected by crisis can expect delivery of improved assistance as organisations learn from experience and reflection.**

Quality Criterion: Humanitarian actors continuously learn and improve.

**8. Communities and people affected by crisis receive the assistance they require from competent and well-managed staff and volunteers.**

Quality Criterion: Staff are supported to do their job effectively, and are treated fairly and equitably.

**9. Communities and people affected by crisis can expect that the organisations assisting them are managing resources effectively, efficiently and ethically.**

Quality Criterion: Resources are managed and used responsibly for their intended purpose.

*Figure 1: The Nine Commitments and Quality Criteria of the CHS* (CHS Alliance, 2014)

## 1.2 THE OMBUDSPERSON & HQAI'S QUALITY ASSURANCE SCHEMES

### 1.2.1 The origins of the ombudsperson

Today, the Humanitarian Quality Assurance Initiative (HQAI) is the only existing body providing independent quality assurance services to humanitarian and development NGOs against the CHS. However, the practice is not unknown. Indeed, already in the 90s, after the Rwandan humanitarian crisis, the Joint Evaluation of Emergency Assistance to Rwanda's (JEEAR) report suggested establishing a humanitarian ombudsperson - an external and independent actor able to regulate and hold humanitarian organisations accountable and manage complaints (Daun, 2020; Hilorst et al., 2018; Leigh, 2019). In fact, as Leigh (2019) explains, "though codes and standards have been the most prolific tools for promoting accountability, their application in practice has been uneven and strategies for turning them into a reality at field level are underdeveloped" (p.82). In other words, the simple adoption of standards, self-assessment or reporting practices is not considered as being sufficient to guarantee compliance and accountability: NGOs objectivity in assessing their own commitment to humanitarian standards cannot substitute the rigour of an external assessment, which is considered as being a strong form of voluntary accountability (Becker, 2018 ; HQAI, 2019a).

After many challenges and debates, the first attempt of third-party conformity assessment came from HAP in 2008, offering independent verification against the HAP Standard (HQAI, 2019a). Successively People in Aid developed the Quality Mark against their Code of Good Practice. However, they were never truly successful in attracting humanitarian organisations (HQAI, 2019a). A third attempt came after the 2010's Haiti earthquake and the Pakistan floods, when the Steering Committee for Humanitarian Response (SCHR) tested the possibility of having certification in four different contexts with different NGOs (HQAI, 2019b). The report concluded that those schemes could not only be feasible, but also relevant and that there was enough interest to put such a scheme in place (HQAI, 2019b). Today, the Humanitarian Quality Assurance Initiative (HQAI) is the only existing certification body providing quality assurance services to NGOs against the CHS.

### 1.2.2 The Humanitarian Quality Assurance Initiative

The Humanitarian Quality Assurance Initiative (HQAI) is a non-profit, independent certification organisation founded in 2015 and accredited against *ISO/IEC 17065:2012 Conformity assessment — Requirements for bodies certifying products, processes and services*. The organisation provides independent quality assurance services to humanitarian, development and advocacy organisations (HQAI, 2019b). Its aims are:

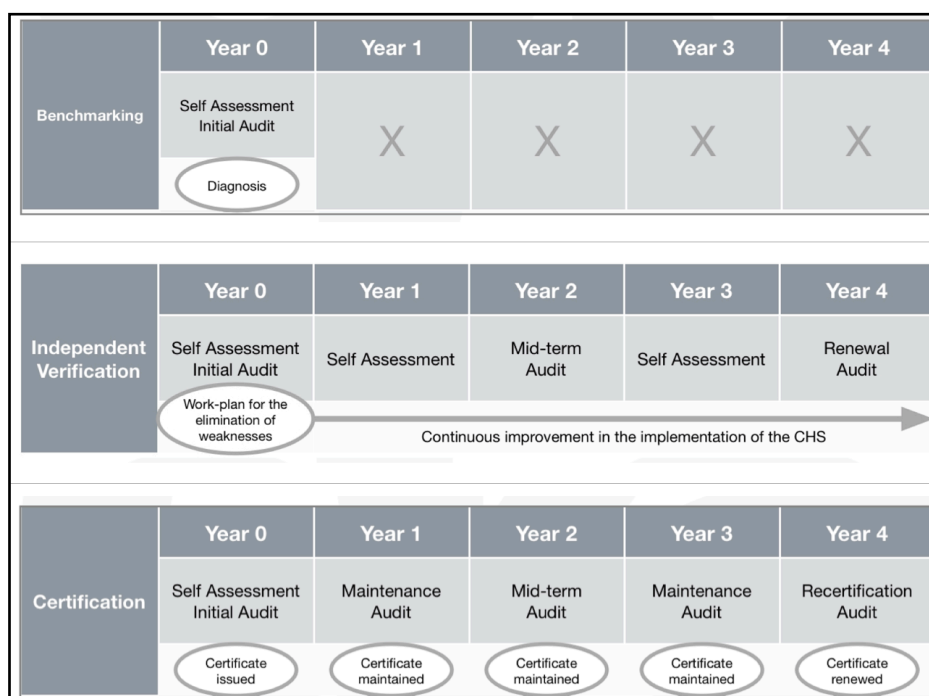
*"systematically improve the quality and accountability of humanitarian and development work"*  
(HQAI, n.d.-e)

HQAI does so by assessing their performance against the CHS and by identifying areas of improvement (HQAI, n.d.-a) through its quality assurance services: benchmarking, independent verification and certification (Figure 2). The three different schemes are structured around similar procedures and principles to allow NGOs to pass from one scheme to another (HQAI, n.d.-d) through a bridge process. Benchmarking is the less robust service, which consists in a one-time audit (HQAI, n.d.-b) providing information about the commitment of the organisation to the CHS in one specific moment in time. The independent verification scheme is a four-year cycle providing assurance that the organisation being audited is making continuous progress in the application of the CHS and shows its commitment to overcoming its most serious weaknesses thorough a work-plan (HQAI, n.d.-d). Finally, the certification scheme is defined as:

*“the independent and objective assurance that an organisation or a group of organisations meet the requirements specified in the Core Humanitarian Standard on Quality and Accountability (CHS), good practices or commitments”* (HQAI, n.d.-c)

This scheme is the most robust as it is based on a pass or fail decision: the certification is either granted or it is not. The certificate is released at the end of the initial audit and is valid for four years provided the organisation proves continuous commitment to the CHS’s requirements during the annual maintenance and mid-term audits (HQAI, n.d.-c). Indeed, during these audits, auditors verify if the organisation is making progress in closing corrective action requests (CARs)<sup>1</sup>. Following HQAI’s internal policy POL114 - *Third-party quality assurance policy* (2018b), in case of major non-conformities<sup>2</sup> being identified, the certificate is either not granted, suspended or withdrawn - this depending on the stage in the audit cycle and whether the timeframe for closing non-conformities has expired. Thus, the certification scheme is a demanding process requiring a strong engagement and commitment from the audited organisations.

HQAI’s services are not forms of program or project evaluation, but assessments that go beyond the outputs of the organisation being audited: they are assessments of the organisations’ internal quality control mechanisms and management system in relation to the CHS requirements (HQAI, n.d.-e). In practice, audits look at the audited organisation’s management processes, policies, procedures, guidelines and how the organisation is able to enforce them. Auditors also look at the organisation’s practices and interview its partners, staff and the communities that they serve in order to assess both, the capacity of the organisation to meet the CHS and their practices. Concretely, this translates into a first stage of the audit that consists in a document review and interviews at Head Office level. During the second stage, a sample of country programmes is selected and on-site or remote visits and interviews with staff, partners and affected communities are undertaken.



**Figure 2: HQAI's independent quality assurance schemes**  
(HQAI, 2018)

<sup>1</sup> Request from the auditors of an “action” by the organisation being audited in order to close non-conformities identified during the audit process.

<sup>2</sup> A major non-conformity is a non-fulfilment of a CHS requirement “that affects the capability of the organisation to achieve the intended results” (HQAI, 2018, p.4).



## 2. DEFINING HUMANITARIAN ACCOUNTABILITY

The previous chapter presented HQAI's quality assurance services and in particular, its certification scheme against the CHS. To understand the impact of this scheme on NGO's accountability, this last concept has to be defined. This chapter, through a literature review, defines the concept of humanitarian accountability and presents the *pros* and *cons* of certification as an accountability operationalisation mechanism. However, defining humanitarian accountability is a challenge since, the concept has different meanings to different actors (Cavill and Sohail, 2007). It follows that the humanitarian sector is still missing an agreed and consensual definition of humanitarian accountability and how to implement and operationalise it (Leigh, 2019). This chapter does not presume to find a commonly agreed definition, but suggests a way to obtain a conceptual framework able to summarise different conceptualisations of humanitarian accountability on which, later in this research, the impact of certification will be analysed.

### 2.1 FUNDAMENTAL CONSTITUENTS OF ACCOUNTABILITY

While accountability is a generally accepted concept and duty, it “is a theoretically embedded concept, with each theory producing various conflicting models of accountability” (Walker, 2002, p.62)

The principal-agent theory is often used to explain the rationale behind accountability: a principal delegates some activities to an agent, which has to report and be held accountable to the principal (Cavill & Sohail, 2007). The agent has a *responsibility* towards his agent, which is understood as the duty to perform a service as requested (Leigh, 2019). The principal knows if the services are carried out as expected thanks to *transparency* and *answerability* on how the service is executed. For Brinkerhoff (2004), answerability is the essence of accountability, since the agent should report to the principal about the activities carried out, the decisions made, how they were done and why. If the services are not carried out as expected, the agent might have to face (some) *repercussions* or *sanctions*. Indeed, “the ability of the overseeing actor(s) to impose punishment on the accountable actor(s) for failures and transgressions gives ‘teeth’ to accountability. Answerability without sanctions is generally considered to be weak accountability” (Brinkerhoff, 2004, p.372). The Institute of Social and Ethical Accountability (ISEA) includes as component of accountability also *compliance* as the duty to comply with the standard and report to it (Raynard, 2000).

In more recent years, humanitarian accountability has been moving from the pure technical and reputation-based form to focus on reflectivity and learning. For this reason, some authors highlight the importance of *participation* and social interactions for accountability (Leigh, 2019). The Global Accountability Project (GAP) Framework states that accountability is “first and foremost about engaging with, and being responsive to, stakeholders; taking into consideration their needs and views in decision-making and providing an explanation as to why they were or were not taken on board” (Blagescu, Casas & Lloyd, 2005, p.11). The ability of an organisation to take into consideration its experience and its stakeholders' views and adapt, change and improve, is called *responsiveness* (Leigh, 2019). As Blagescu et al. (2005) stated, the commitment of an organisation to accountability is “reflected in its responsiveness to stakeholders' concerns and needs, and the willingness to adjust policies when necessary” (p.27). Leigh (2019) states that even though these two elements - participation and responsiveness - are not considered as key components by the main literature, they are nevertheless crucial in today's conceptualisation of humanitarian accountability and are thus considered in this thesis.

## 2.2 TO WHOM

One way of defining and differentiating forms of accountability is to state whom humanitarian organisations are accountable to.

NGOs face different demands from different stakeholders. In particular, four accountability forms can be identified on this basis: backward/upward, forward/downward, internal/inward and horizontal. Backward or upward accountability is the accountability that NGOs hold towards their donors, national authorities, host governments, foundations and other stakeholders financing their activities (Ebrahim, 2003; Cavill & Sohail, 2007). Downward or forward accountability is directed towards affected people and communities, the recipients of their services (Ebrahim, 2003; Cavill & Sohail, 2007). Horizontal accountability is a form of mutual or inter-agency accountability ; it addresses other humanitarian organisations, NGOs, peers, ethics committees, ombudsmen, independent review bodies and, more broadly, the humanitarian sector (Cavill & Sohail, 2007; Leigh, 2019). Finally, internal or inward accountability is addressed towards the internal staff of the organisation, but also the organisation's own values, culture, mission, vision, directives, beliefs, norms and expectations (Cavill & Sohail, 2007; Leigh, 2019).

More recently, the focus of humanitarian accountability has shifted towards affected people and communities. It became central after the World Humanitarian Summit (WHS), during which accountability towards affected populations (AAP) received large consensus (Daun, 2020). New approaches have been developed supporting the belief that aid services should not only save lives, but also guarantee human rights and dignity (Leigh, 2019). The concept of AAP aims at putting affected people at the centre of humanitarian action and in particular at involving them in decision-making and the planning of the aid provided that directly affects them (Leigh, 2019; Daun, 2020). Recall, that those are also key goals of the CHS and HQAI.

## 2.3 FOR WHAT

*What* an organisation is accountable *for* depends on many factors: one of them is “to whom” (Leigh, 2019). Indeed, organisations are accountable in different ways to different audiences. The literature identifies mainly practical and strategic forms of accountability (Cavill & Sohail, 2007). These two forms of accountability are related to what Ferguson (1994) identifies as the two functions of the development industry: self-reproduction and produce outcomes (Cavill & Sohail, 2007).

Practical accountability covers the function of self-reproduction and is related to the use of resources and inputs, organisational policies, decision-making processes, how and why activities are performed, their results (Cavill & Sohail, 2007), cost-effectiveness and efficiency, management processes (Leigh, 2019). This form of accountability is often, but not exclusively, donor-oriented and defensive (Leigh, 2019). These requests are associated with the push by donors to promote enhanced managerial expertise and efficiency among NGOs (AbouAssi & Trent, 2016). Thus, this form of accountability responds to the need of legitimisation and NGOs self-reproduction and concentrates on “short-term outputs, meeting quality standards, and accounting for expended resources” (Cavill & Sohail, 2007, p. 234). Mawdsley et al. (2005) are of the opinion that this form of accountability is “the kind of mechanism that typically result in distorted efforts, paperwork, demoralised workforce, and extra costs” (Cavill & Sohail, 2007, p.234). In some scholars' opinion, this accountability form pushes the NGOs' focus away from their beneficiaries and mission (Leigh, 2019).

The strategic form of accountability relates to the performance of the organisation to its mission, core purposes and the reasons for their existence (Cavill & Sohail, 2007; Dhanani & Connolly, 2014). It is a long-term impact-oriented form of accountability with a focus on the sustainability of the organisation's initiatives (AbouAssi & Trent, 2016).

Cavill and Sohail (2007) suggest that the majority of international NGOs focus on practical accountability leading to some accountability gaps in achieving their mission, learning and good practices, individual accountability, and others.

Over the past years there has been a tendency towards broadening the scope of humanitarian accountability and moving away from the donor-oriented form to “include results, quality, and impact, and more recently, appropriateness, engagement, sustainability, and mission” (Leigh, 2019, p.15).

It remains to be seen in this research to what form of accountability HQAI's certification scheme against the CHS contributes to.

## 2.4 KEY DRIVERS

Beyond financial and legal reasons, the existing literature shows how accountability is driven by several motivations, expectations and reasons presented through different theories.

The club theory presents reputation, performance improvement, trust building among different stakeholders as drivers to accountability (Crack, 2018). This form of accountability is often referred to as “accountability as a mechanism” and it is very common in the organisation-donor relationship (Daun, 2020). The reasons mainly come from external pressures. Indeed even though external pressures might come from affected people, those are generally limited in power ; external pressures are mainly dominated by donors and governments (Leigh, 2019). Raynard (2000) states that it is generally this type of external pressure that puts accountability into an organisation’s agenda. As Cavill and Sohail (2007) explain, some accountability choices are made as resolution and mitigation of legitimacy crises, scandals, criticisms from media, the misuse of funds and donations, abuse of power, the need to show continuous improvement, learning, better performance and so forth (Cavill and Sohail, 2007). Indeed, accountability requests often follow scandals that lead to lower public trust, credibility and ability to attract funds (Zarnegar Deloffre, 2016). Even though this form of accountability can be effective in avoiding misconduct due to fear of sanctions, it is result- and performance-oriented, which leads to neglecting the quality of the services provided to those they serve (Daun, 2020).

The constructivist theory provides different motivations for accountability that go beyond self-interest and are related to an interest and desire to share norms and best practice, to engage in social learning (Crack, 2018). This last theory relates to the concept of “accountability as a virtue”, a form of accountability based on the willingness to be accountable, open and transparent (Daun, 2020). Values can be a driver too and can lead to focusing on the prioritisation of organisational learning, improvement and quality (Leigh, 2019). Internal strategies or pressures are also important drivers since “for accountability to be taken seriously it needs to be seen to have strategic value in making an organisation more effective [...]. This is of particular importance when trying to influence powerful actors to be accountable.” (Raynard, 2000, p.3).

These two forms of accountability (i.e. as a mechanism and as virtue) and theories are not mutually exclusive (Crack, 2018) and can coexist. Some studies show that more and more donors are not only asking for performance and financial information, but also require their beneficiaries to continuously show their learning and improvement (Cavill & Sohail, 2007). Moreover, a study done by Crack (2018) on the key drivers to join the INGO Accountability Charter proved that organisations were motivated to join by both, self-interest and norm-guided reasons. This research will help highlight if this finding also apply to the reasons for entering the certification scheme.

## 2.5 OPERATIONALISING ACCOUNTABILITY: PROS & CONS OF CERTIFICATION

The accountability tools adopted by non-governmental organisations to operationalise accountability are generally classified as internal or external (Ebrahim, 2003; Cavill & Sohail, 2007). Internal mechanisms are for instance, self-regulation, internal initiatives, or codes of conduct to ensure quality assurance and are generally self-assessed (Cavill & Sohail, 2007). Ebrahim (2003) states that those are “motivated by “felt responsibility” as expressed through individual action and organisational mission” (p.814). Other internal accountability tools might include consultation and participatory mechanisms involving stakeholders, monitoring and evaluation practices, peer review, disclosure of information through financial reports and other means (Cavill & Sohail, 2007). External initiatives are taken by independent and third-party actors and include the development and adoption of common guidelines and standards, independent audits, certification schemes (Cavill & Sohail, 2007). Accountability tools depend on the form of accountability: to whom, what for, to which degree of rigour the organisation is accountable. Becker (2018) defines internal accountability tools as weaker forms of voluntary accountability, while external ones as strong accountability.

It is crucial to understand the benefits and contributions of these operationalisation tools on humanitarian and development organisations’ accountability. However, these benefits are still little known and explored, particularly with regard to quality assurance schemes, such as certification.

### 2.5.1 Certification: pros

The academic literature about certification of humanitarian and development non-governmental organisations against a humanitarian standard is still very limited. The existing literature has mainly focused on quality assurance and certification schemes in the private or other sectors, or other forms of NGOs’ certification (e.g. Standards for Excellence Certification).

Some often mentioned benefits of third-party audits and thus, certification, are increased public support (Feng, Neely & Slatten, 2016), the development of information systems, inclusion of stakeholders’ views, learning, strategic planning, enhanced public trust and reputation (Ebrahim, 2003), a higher perceived quality of the services provided (Becker, 2018 ; Cerqueira, 2009). These allow reducing the risk of media reporting bad practices (Schmitz-Hoffmann et al., 2014) and allow to improve competitiveness in the global market. Certification would also allow to assess services quality and safety, improve best-practices sharing and improve accountability (Cerqueira, 2009). Further advantages can also be the reduction of costs and turnover rates, easier access to financial resources and investments, improved performance (Alvarez et al., 2018). Indeed, independently verified or certified actors are subject to regular audits and review of their improvements from one audit to the other, which lead to a higher compliance to the requirements based on previous recommendations or performances (Harvey, 2006).

Very often, especially in sensitive sectors, companies not adopting standards (or other corporate social responsibility measures) risk losing not only competitiveness, but also their license to operate (Hamann, 2003).

Specifically to the humanitarian field, the Steering Committee for Humanitarian Response (SCHR), investigated through its Certification Review Project what and how a successful certification model could be, its feasibility and relevance, its impacts and explored several stakeholders’ opinion about it (SCHR, 2013). Previous experiences in the field showed that certification leads to a higher commitment to standards, to humanitarian principles, to a wider adoption of good practices and to a more effective programming and practice (SCHR, 2013). According to the SCHR (2013) if a certification system was able to impose it-self widely, that

could become a reference for decision-makers to identify the organisations which better meet the affected populations' needs, are more accountable and reliable and deliver higher quality and effective responses. Thus, those organisations would have an easier access to funds and donations (SCHR, 2013). Moreover, as stated for the private sector, external and independent assessment schemes are often a strategy to avoid governments' stricter interventions through regulation (HQAI, 2019a).

HQAI, referring to its certification scheme, states that organisations benefit from it since, the audit reports show them the areas of weaknesses that need to be improved (HQAI, n.d.-f). By complying to the CHS, organisations meet the commitment made to its stakeholders about good practices, quality management and accountability (HQAI, n.d.-f). HQAI also states that people affected by crisis, who are recipients of the services provided by the organisations being audited, also benefit from HQAI audits (HQAI, n.d.-f). In fact, they are interviewed about their opinion on the quality and appropriateness of the services received and their opinion also forms a basis for the audit findings and report (HQAI, n.d.-f). By helping organisations improve the quality of their services, HQAI contributes to the humanitarian sector overall by joining the effort of "making aid better" (HQAI, n.d.-f).

Crack has contributed to the research of the impacts and contribution of some accountability tools to non-profit organisations accountability. In particular, in a study about the Sphere Project and HAP's certification scheme (2014), the author presented the benefits perceived by the interviewed NGOs: the legitimacy and expertise of those tools, the momentum for change generated through them, the ability to showcase accountability among staff members, the promotion of new accountability conceptualisations, the success in setting policy agenda, learning opportunities, enhanced donors confidence, reputational advantages and the signalling of organisational credibility (Crack, 2014).

Despite these identified benefits, the study by Crack (2014) presents many more challenges than benefits associated to HAP certification. Moreover, even though many benefits have been identified in the private sector and were associated to certification, the extrapolation of the results of studies conducted in other sectors can be misleading and not appropriate, since those results do not take into account specific characteristics of the humanitarian sector (Juillard, 2015). Moreover, from the presentation of the Certification Review Project, the correlation or causal relation between certification and the enhancement of the quality of humanitarian operations was not clearly corroborated (Juillard, 2015).

### **2.5.2 Certification: cons**

If the benefits are often highlighted, a voice has to be given also to those shedding light on the negative or challenging aspects of the practice. The frequently mentioned are additional workload and costs, uncertainty related to whether donations increase or not as a consequence, skepticism and lack of general agreement regarding the effectiveness and usefulness of these schemes and of standards being implemented in different programs and fields (Ebrahim, 2003; Cerqueira, 2009). Some show to be worried about the possibility that standards, audits and certification through their compliance-based model, could simplify accountability to a simple 'tick-box' exercise or paper commitment (Crack, 2014).

The SCHR's study also showed that certification might not be relevant for all and every NGO and that it might not be a solution for funding, political and structural issues and cannot be a replacement for other accountability tools and activities (Launch of the Core Humanitarian Standard and Outcome of the SCHR Certification Review, n.d.).

Some argue that certification would only be an additional burden for organisations, which are already being extensively controlled by their donors (Loiacono, 2015). This was also put forward by NGOs interviewed by the study of Crack (2014) about the Sphere Project and

HAP's certification. Others believe that simplistic evaluations of NGOs' work and the fear of sanctions might lead NGOs to avoid complex situations and instead, simply adopt standardised mechanisms and operations that would undermine the humanitarian imperative of assisting communities with means relative to their needs (Loiacono, 2015). The fear of sanctions could also be counter-productive and be a disincentive to transparency and disclosure, which in turn would lead to lower organisational learning and improvement as short-comings cannot be identified and discussed (Crack, 2014).

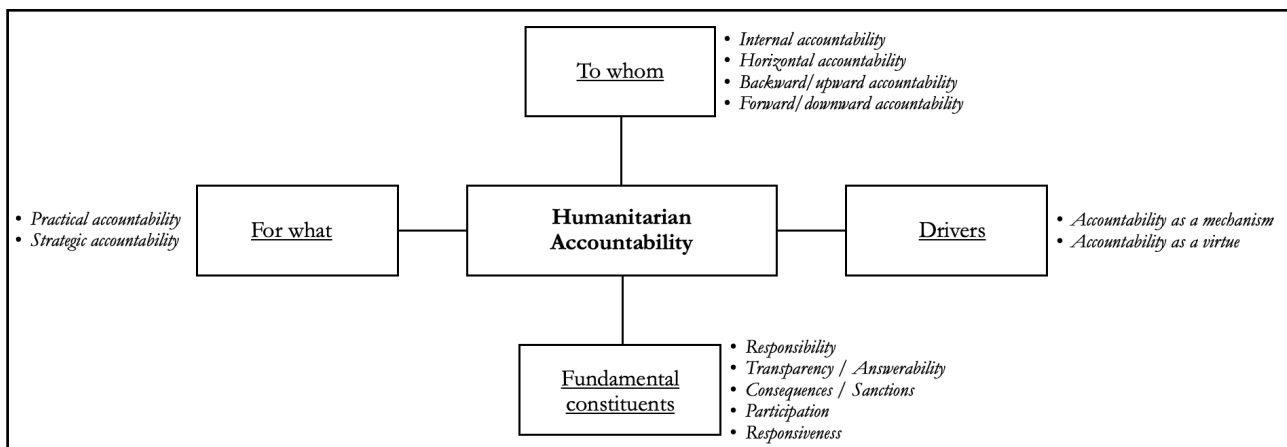
## 2.6 ACCOUNTABILITY CONCEPTUAL FRAMEWORK

The aim of chapter 2 was to explore the definitions of humanitarian accountability. This was crucial in this research in order to identify the different dimensions that compose and define this concept and understand how certification impacts them. A conceptual framework that summarises the dimensions, concepts and different forms of accountability was inspired by Leigh's work (2010) and developed on the basis of the literature. It is presented in Figure 3.

Humanitarian accountability and its different forms are defined on the basis of four dimensions: the fundamental constituents of accountability, who accountability is addressed to, what an organisation is accountable for and what drives it to be accountable.

In this research, this conceptual framework is used as a reference to understand the impact of HQAI's certification scheme on audited NGOs accountability. In fact, the interviews conducted, as well as the analysis and the subsequent chapters of this research, refer to these four dimensions. Chapter 4 explores the *drivers* that led humanitarian and development NGOs to decide to be certified by HQAI, the following chapter explains *to whom* and *what* are the audited organisations more accountable *for* due to the CHS certification as well as how this scheme covers and contributes to the *fundamental constituents* of accountability.

The following chapter 3. *Research & Methodology* clarifies how data were collected and analysed on the basis of the humanitarian accountability conceptual framework developed in this chapter.



*Figure 3: Humanitarian accountability conceptual framework*

### **3. RESEARCH APPROACH & METHODOLOGY**

As already explained, in the humanitarian and development sectors research about independent quality assurance schemes - and thus certification - have so far been little explored. Even though a few studies about HAP certification exist, they do not specifically address how certification impacts and contributes to the different dimensions and forms of humanitarian accountability identified in chapter 2 and presented in Figure 3. This thesis aims at exploring the contributions of HQAI's certification scheme to the different dimensions and forms of humanitarian accountability. To do so, this study adopts a grounded inductive approach, in which "data analysis is guided by the evaluation objectives, which identify domains and topics to be investigated" (Thomas, 2006, p.239) and which allows findings to "arise directly from the analysis of the raw data" (Thomas, 2006, p.239).

Data used in this research is qualitative, consist of texts primarily collected through semi-structured interviews with certified NGOs about their certification experience and opinion. To triangulate the information obtained, interviews conducted by HQAI with some certified organisations and HQAI's audit reports are also collected. Interviews are then analysed through inductive coding. In order to facilitate the understanding of the impact of certification on accountability, data collection and analysis methods are based on the four dimensions of the humanitarian accountability conceptual framework. More specific information on data collection and analysis are presented in the following sections of this chapter.

#### **3.1 DATA COLLECTION**

This thesis builds on the perceptions and opinions of certified organisations about their certification experience and the impact of the certification scheme on their accountability. These are collected through semi-structured interviews held with 6 NGOs (Table 1) and interviews made publicly available by HQAI (Table 4). To further triangulate information gathered through interviews, HQAI's audit reports (Table 5) were also used as a source of information on the changes and improvements made by organisations throughout their certification experience.

During the analysis of the interviews and the audit reports of certified organisations, the necessity to interview non-certified NGOs (Table 2) emerged to understand why some organisations are not driven to apply to the HQAI's certification scheme.

##### **3.1.1 Semi-structured interviews with certified and non-certified NGOs**

As this research builds on organisations' perceptions and opinions about certification, its principal method of qualitative data collection are interviews.

Until May 2021, 23 were the organisation certified by HQAI against the CHS (Appendix 3). The majority of them were international and European NGOs, while only a small minority were Asian and/or national organisations. Following this major stratification of the population of certified NGOs, 6 of them were selected to be interviewed (Table 1). Some of them decided to remain anonymous and are therefore referred to as NGO-1, 2, and so on. Among the selected organisations, NGO-1 and COAST Trust were selected as being small organisations certified. Moreover, COAST is one of the few national and Asian NGOs certified. Medair and Finn Church Aid (FCA) were selected as 'medium' size international and European NGOs, having 13 and 11 country programmes respectively. Finally, Danish Refugee Council (DRC) and Islamic Relief Worldwide (IRW), with 39 and 32 country programmes respectively, are among the largest European and international organisations certified by HQAI (i.e. in this research they are referred to as 'big'). Having diversity among the organisations being interviewed was

considered important in this study to allow different and context-specific opinions and certification experiences to emerge.

During the first interviews to certified NGOs and an initial analysis phase, some questions emerged and revealed the need to also interview NGOs that although adopting the CHS are not independently audited by HQAI against the Standard. Therefore, three additional organisations were interviewed (Table 2). These are CHS Alliance members, adopt the CHS and conduct self-assessments, but are not certified by HQAI.

The interviews conducted with both certified and non-certified organisations were semi-structured and conducted virtually on video-call. Regarding the certified NGOs, in order to reduce the bias of having the interviewees expressing their personal opinion rather than the organisation's one, interviewees selected were the organisations' focal points (Table 1). Indeed, the focal point is the person working in the organisation being audited and who is in charge of preparing and helping implement some steps of the audit process. Nevertheless, complete objectivity cannot be guaranteed, due in part also to this author's position as a former intern at HQAI, which might have created a deference effect in the interviewees' answers.

The questions that were asked during the semi-structured interviews (Table 3) were developed on the basis of the humanitarian accountability conceptual framework developed and presented in Figure 3. In other words, every question the interviewees were asked was related to at least one of the four dimensions presented in the conceptual framework (Figure 3). This allows us to understand how respondents perceive the four dimensions of humanitarian accountability in relation to certification and how they perceive the impact of the certification scheme on them.

Size	Organisation's name	Type	Interviewee, Job position	Date	Duration
<i>Small</i>	NGO-1 (Confidential)	Confidential	Confidential	01.06.2021	30 min.
	COAST Trust	National-Asian	Iqbal Uddin, Joint Director MEAL & Research	23.06.2021	50 min.
<i>Medium</i>	Finn Church Aid	International-European	Aarno Lahtinen, Quality and Accountability Manager	05.08.2021	40 min.
	Medair	International-European	Andrew Parris, Process Excellence Manager	21.06.2021	30 min.
<i>Big</i>	Islamic Relief Worldwide (IRW)	International-European	Mayumi Fuchi, Global Programme Accountability and Learning Lead	05.07.2021	40 min.
	Danish Refugee Council (DRC)	International-European	Joanna Nevill, Global Accountability and Participation Advisor	01.07.2021	40 min.

*Table 1: Certified organisations interviewed*

Size	Organisation's name	Type	Interviewee, Title	Date	Duration
<i>Big</i>	NGO-2 (Confidential)	International-European	Confidential	05.07.2021	25 min.
<i>Medium</i>	NGO-3 (Confidential)	International-European	Confidential	28.07.2021	25 min.
<i>Small</i>	Mavi Kalem	National-Turkey	Umut Dilara Baycılı, Programme Director	12.08.2021	20 min.

*Table 2: Non-certified organisations interviewed*



NGOs interviewed	Questions
<u>Certified</u>	<ol style="list-style-type: none"> <li>1) What are the <b>motivations and expectations</b> that led your organisation to decide to be certified by HQAI against the CHS?</li> <li>2) Since being certified, how has certification impacted your organisation's <b>accountability</b>?</li> <li>3) Since being certified, what have been the <b>benefits and disadvantages or challenges</b> of certification for your organisation?</li> <li>4) Since being certified, <b>for what</b> has your organisation been more accountable?</li> <li>5) Since being certified, <b>to whom</b> has your organisation been more accountable?</li> </ol>
<u>Non-certified</u>	<ol style="list-style-type: none"> <li>1) What are the <b>motivations and expectations</b> that led your organisation to decide to adopt and apply the CHS?</li> <li>2) How has the CHS contributed to your organisation's <b>accountability</b>?</li> <li>3) Has your organisation ever considered being <b>certified</b> by HQAI against the CHS? <ul style="list-style-type: none"> <li>- <u>If yes</u>: Why? Why it has not happened yet?</li> <li>- <u>If not</u>: Why not?</li> </ul> </li> <li>4) How do you think that certification could contribute to your organisation's accountability?</li> </ol>

*Table 3: Semi-structured interviews questions*

### 3.1.2 Triangulation of data: secondary sources and audit reports

Interviews with selected organisations is the main data collection method of this study. However, since the number of interviews conducted with certified organisations is limited, the qualitative data collected through them is triangulated with two further data collection methods. Triangulation allows for a more comprehensive understanding and it allows to test the validity of the findings from the interviews if information from different sources converge (Carter et al., 2014). Two additional data collection methods are used in this study.

The first consists of secondary sources and in particular of seven interviews published by HQAI on its website (Table 4), reporting their experience with being certified. Although these interviews do not cover the full spectrum of questions that were asked during the semi-structured interviews with certified organisations, they allow to triangulate the information obtained and confirm (or not) some of the findings of the analysis.

The second source of data used to collect information and triangulate it are the reports of audits conducted and published by HQAI. These are not the complete and detailed reports of the audits, which are confidential, but they are a part of them and are indeed called 'summary reports'. They contain information such as general facts about the organisation being audited, activities undertaken by the audit team (e.g. sampling, interviews), the NGO's performance and specific scores against the CHS and the final decision of HQAI on whether to grant, maintain, suspend, withdraw or reinstate certification. For some of the certified NGOs interviewed, the first initial audit and the mid-term audit reports were used to obtain further information regarding the changes and improvements made by them throughout their certification experience (Table 5). Audit reports are not only useful to triangulate the information obtained through interviews, but also to partly mitigate the possibility of subjectivity of the answers given by the respondents and the risk of deference and social desirability effects.

Organisation interviewed	Characteristics	Title	Publication date	Direct link (Retrieved on July 10, 2021)
Takaful Alsham	Small European-International	<i>Since the audit, we pay more attention to how we share information and set-up complaint channels.</i>	March 2021	<a href="https://www.hqai.org/en/news/takaful-alsham-story/">https://www.hqai.org/en/news/takaful-alsham-story/</a>
ACT Alliance	European - Network	<i>The CHS provides for a common language to improve our humanitarian work around quality and accountability</i>	December 2020	<a href="https://www.hqai.org/en/news/actalliance-story/">https://www.hqai.org/en/news/actalliance-story/</a>
Mission East	Medium European - International	<i>Mission East's commitment to crisis-affected communities</i>	November 2020	<a href="https://www.hqai.org/en/news/missioneast-story/">https://www.hqai.org/en/news/missioneast-story/</a>
COAST Trust	Small Asian - National	<i>Getting off the banana skin</i>	April 2018	<a href="https://www.hqai.org/en/news/coast-trust-story/">https://www.hqai.org/en/news/coast-trust-story/</a>
IBC	Small Asian/ European- Intern.	<i>Certification was a unique learning experience and we are proud of what we have accomplished</i>	October 2019	<a href="https://www.hqai.org/en/news/ibc-story/">https://www.hqai.org/en/news/ibc-story/</a>
EFICOR	Small Asian - National	<i>The certification process was an eye-opening experience for EFICOR</i>	January 2020	<a href="https://www.hqai.org/en/news/eficor-story/">https://www.hqai.org/en/news/eficor-story/</a>
ZOA	Medium European - International	<i>Checks and balances - ZOA's certified commitment to crisis-hit communities</i>	May 2020	<a href="https://www.hqai.org/en/news/zoa-story/">https://www.hqai.org/en/news/zoa-story/</a>

***Table 4: Interviews held by HQAI analysed in this research***

Organisation	Audit report collected and analysed	Report date	Direct link (Retrieved on August 4, 2021)
NGO-1	Confidential		
COAST Trust	First initial audit	11.15.2017	<a href="https://hqai.contentfiles.net/media/documents/Coast_Trust_-_CHS_Certification_Audit_Report_-_2017-12-06_-_FINAL.pdf">https://hqai.contentfiles.net/media/documents/Coast_Trust_-_CHS_Certification_Audit_Report_-_2017-12-06_-_FINAL.pdf</a>
	Mid-term audit	12.12.2019	<a href="https://hqai.contentfiles.net/media/documents/1-COAST-MTA2020-Summary-2020-01-06_Vp9eOGK.pdf">https://hqai.contentfiles.net/media/documents/1-COAST-MTA2020-Summary-2020-01-06_Vp9eOGK.pdf</a>
Finn Church Aid	First initial audit	10.05.2017	<a href="https://hqai.contentfiles.net/media/documents/Finn_Church_Aid_initial_audit_report_summary-2017-06.pdf">https://hqai.contentfiles.net/media/documents/Finn_Church_Aid_initial_audit_report_summary-2017-06.pdf</a>
	Mid-term audit	10.09.2019	<a href="https://hqai.contentfiles.net/media/documents/1_FCA_Mid-term_Audit_Report_2019-09-10_copy.pdf">https://hqai.contentfiles.net/media/documents/1_FCA_Mid-term_Audit_Report_2019-09-10_copy.pdf</a>
Medair	First initial audit	27.11.2018	<a href="https://hqai.contentfiles.net/media/documents/1_MEDAIR_-_CHS_Certification_-_Initial_Audit_Summary_Report_-_2018-11-27_Final.pdf">https://hqai.contentfiles.net/media/documents/1_MEDAIR_-_CHS_Certification_-_Initial_Audit_Summary_Report_-_2018-11-27_Final.pdf</a>
	Mid-term audit	23.04.2021	<a href="https://hqai.contentfiles.net/media/documents/1_MTA_MEDAIR_summary_2021-04-23.pdf">https://hqai.contentfiles.net/media/documents/1_MTA_MEDAIR_summary_2021-04-23.pdf</a>
Islamic Relief Worldwide	First initial audit	25.03.2017	<a href="https://hqai.contentfiles.net/media/documents/IRW-CERT.2017-004.pdf">https://hqai.contentfiles.net/media/documents/IRW-CERT.2017-004.pdf</a>
	Mid-term audit	26.06.2019	<a href="https://hqai.contentfiles.net/media/documents/1_-_IRW_MTA_Summary_Report_-_2019-07-08.pdf">https://hqai.contentfiles.net/media/documents/1_-_IRW_MTA_Summary_Report_-_2019-07-08.pdf</a>
Danish Refugee Council	First initial audit	20.06.2017	<a href="https://hqai.contentfiles.net/media/documents/DRC-CHS-Certification-Report-2017-06-20-signed_n6StgE2.pdf">https://hqai.contentfiles.net/media/documents/DRC-CHS-Certification-Report-2017-06-20-signed_n6StgE2.pdf</a>
	Mid-term audit	19.07.2019	<a href="https://hqai.contentfiles.net/media/documents/1_DRC-CHS_MTA_Report-2019-SG_sign-off.pdf">https://hqai.contentfiles.net/media/documents/1_DRC-CHS_MTA_Report-2019-SG_sign-off.pdf</a>

***Table 5: HQAI audit reports analysed in this research***

## 3.2 DATA ANALYSIS

The semi-structured interviews conducted for this study (Table 1) as well as those conducted by HQAI (Table 4), were analysed through text analysis methods and in particular through Qualitative Content Analysis (QCA), one of the most widely used methods in qualitative research (Kuckartz, 2019). Therefore, coding was the principal data analysis technique.

In grounded inductive research approach, “findings result from multiple interpretations made from the raw data by the evaluators who code the data. Inevitably, the findings are shaped by the assumptions and experiences of the evaluators conducting the study and carrying out the data analyses.” (Thomas, 2006, p.240). In order to minimise this bias, in this research an initial coding was developed on the basis of the accountability conceptual framework (Figure 3) developed in chapter 2: themes were identified and served as basis for an initial analysis of the NGO interviews. This initial coding work was considered fundamental in order to have information to look for during the analysis (Bernard, 2011).

In a second moment, interviews were analysed through inductive - i.e. data-driven - thematic coding. This inductive approach was adopted in order “to allow understanding to emerge from close study of the texts” (Bernard, 2011, p.430), organisations’ narratives, experiences and opinions.

Each interview transcript was studied and intensively read multiple times. To identify themes scrutiny techniques were used: observe repetitions, similarities, differences and missing information (Ryan & Bernard, 2003). A constant comparison method was also adopted by constantly comparing and looking for similarities and differences between expressions and units of data from the same text and from different texts.

The end result of the coding and analysis is a matrix that presents text expressions related to the identified themes for each organisation interviewed (Appendix 4). The following chapters of this research present the results of data analysis in more detail and provide case studies as examples of the motivations that led NGOs to decide to be certified (chapter 4), their perceived impacts of HQAI’s certification scheme on their accountability dimensions (chapter 5) and how certification drives those changes (chapter 6).

## 4. NGOS' EXPECTED BENEFITS & REASONS TO BE CERTIFIED

One of the guiding questions of this study is to understand what are the reasons, motivations and expected results or benefits that lead NGOs to decide to be certified by HQAI. This chapter presents the reasons and expected benefits mentioned by the interviewees of this research, which can be linked to both forms of accountability, as a virtue (chapter 4.1) and as a mechanism (chapter 4.2).

In contrast, the last section 4.3 of this chapter, presents the reasons of the three non-certified NGOs interviewed for not being certified.

### 4.1 ACCOUNTABILITY AS A VIRTUE: VALUES, LEARNING, IMPROVEMENT & BEST-PRACTICE SHARING

Among others, the most mentioned reasons for organisations to be certified are the perceived compatibility of the CHS and the certification practice with their internal *beliefs, values and goals*, the aim for *learning and improvement*, the *objectivity* of the certification scheme and some *best-practice sharing*. These motivations are identified by the literature as *accountability as a virtue*. This concept 'as a virtue' does not presume to make a value judgement, but rather to distinguish these internal motivations from external ones, which aim at sending signals to external stakeholders (see chapter 4.2).

#### The objectivity and expertise of HQAI as opportunity for learning & improvement:

Out of all the motivations to apply for certification, *learning and improvement* and the *objectivity* of the audits are mentioned by the majority of the organisations interviewed for this study and by HQAI. These two drivers are related: organisations see in HQAI's certification scheme an opportunity to obtain an external, objective and professional assessment of their performance in relation to the CHS and thus, a chance for learning about their areas of strength and those of weakness to be improved. Indeed, while organisations can do a self-assessment to understand their commitment to the CHS, this is not considered as objective and rigorous as an audit conducted by external independent and objective experts.

Learning was often mentioned by organisations in relation to the willingness to improve their commitment to the CHS and their accountability to different stakeholders - specifically, to affected populations:

*"At the end of the day the core purpose of the CHS is accountability to affected populations promoting learning culture and that is the main reason why we went for CHS certification."*

(M. Fuchi, IRW)

Two small organisations, COAST Trust and IBC (interviewed by HQAI) also mentioned their wish to improve their institutional capacity and reach good governance and organisational excellence as a reason to be certified:

*"We wanted to see organisational excellence, institutionalise capacity and extend our existing capacity [...]."*

(I. Uddin, COST Trust)

*"We saw the best way to go for the CHS through HQAI's independent audits to explore our weaknesses and to improve our institutional capacity."*

(N. Üker, IBC, interview held by HQAI)

### Alignment of values, beliefs and goals:

The majority of the organisations interviewed for this research, but also those interviewed by HQAI showed a desire to be certified since the CHS' and HQAI's goals, values and beliefs are aligned and help them to better commit to their own internal principles:

*"[...] with the belief of power and the importance of the accountability, we decided to be a certified NGO."*

*"we really wanted to be an NGO to act in accordance to CHS"*

(Anonymous, NGO-1)

*"[...] we are a human-rights based organisation and the Standard is about the rights of the people. We thought that, if we want to be that sort of organisation, this was something we had to follow in order to put in practice what it means to be a human-rights organisation."*

(A. Lahtinen, Finn Church Aid)

### Willingness to share best-practices:

Finally, even if it was the least frequently mentioned driver related to 'accountability as a virtue', *best-practice sharing* was identified as a further driver for certification. For example, COAST Trust mentioned to be willing to be an example for other national and local organisations, IRW was willing to align itself with the broader humanitarian sector, NGO-1 wanted to share this common goal of the humanitarian sector and ACT Alliance was willing to encourage its members to be audited by HQAI against the CHS as well.

## **4.2 ACCOUNTABILITY AS A MECHANISM: EXTERNAL IMAGE & REPUTATION, LEGITIMACY AND DONOR'S REQUIREMENTS**

In addition to the motivations mentioned above and which have been associated with the concept and form of accountability *as a virtue*, there are other reasons and expected benefits mentioned by the interviewees that have prompted their organisations to decide to apply for HQAI certification: to enhance *image, reputation* and *legitimacy* to operate and due to an external demand from *donors*. These are associated with the form *accountability as a mechanism*, and are generally used externally to send signals to stakeholders.

### Enhance image and reputation

The most stated reason to be certified is related to *image and reputation*, mentioned by all the interviewees. Through certification, organisations seek to communicate and prove to their stakeholders that they are accountable and to have public recognition:

*"[...] by becoming certified we felt we were able to signal stronger commitment on our accountability to the public, to the donors, to the people that we are accountable to."*

(M. Fuchi, IRW)

*"One [reason] is the public recognition that the certification gives us as we are officially certified and that means that we are not just trying to apply it [the standard], who knows how well, but that we meet the minimum requirements for certification [...]. It's a public recognition. We are committed to excellence, and we want to be seen as a frontrunner in humanitarian work. The public recognition from HQAI that we are CHS-certified is valuable testimony to that."*

(A. Parris, Medair)

During his interview with HQAI Mr. Hoovield, explained that trust is no longer enough; it has to be supported by a robust mechanism, which was a driver for ZOA to be certified:

*“Trust alone is not enough [...]. More is required, namely a system of checks and balances and robust mechanisms of collecting evidence and proof to demonstrate your commitment to accountability towards affected communities.”*

(G. Hoovield, ZOA, interviewed held by HQAI)

### Small and national NGOs seek legitimacy to operate: NGO-1 & COAST Trust

Image and reputation are tightly linked to *legitimacy*, which were rather highlighted as drivers by NGO-1 and COAT Trust, the two smallest organisations interviewed. These two explained that they were or still are in a highly competitive environment and needed to prove their competence, increase their image and reputation through certification in order to gain legitimacy for their activities. For instance, the interviewee from NGO-1 explained that the organisations decided to be certified in a particular and difficult context, in which there was a multiplication of humanitarian actors in their country and that certification was a way to demonstrate the uniqueness of the organisation and a mean to distinguish itself from other actors, considered by the interviewee as being less competent:

*“Too many new NGOs were established not understanding what they were doing [...] We understand the need of help that should be delivered to needy people. However, we cannot understand the not-enough capacity of NGOs established every other month [...]. That’s why with the belief of power and the importance of accountability, [NGO-1] decided to be a certified NGO [...] It was the motivation point: to be unique.”*

(Anonymous, NGO-1)

NGO-1 wanted to be certified to distinguish itself from the other new and inexperienced organisations and *“to raise more resources, more funds”*. A similar motivation was also presented by Mr. Uddin, who explained that there is a form of competition between multiple local actors, IONGs and UN Agencies in Bangladesh. Through certification COAST Trust wanted to show they are able to commit and comply to an international humanitarian standard and even meet minimum requirements for certification in spite of being both a local NGO and smaller than its competitors. This was one of the principal motivations that led the national NGO to apply for certification:

*“[...] our second objective was to demonstrate to other NGOs that COAST, even if it is a small organisation, can go to certification and maintain that global humanitarian standard. So, it is a demonstration to others, so that other international organisation or UN agencies cannot challenge COAST [...]. So, we can say: ‘yes, we met a global standard and we are the only certified local organisation in Asia. So, we became an example with our own resources and subsidy from HQAI and our own capacity to show to the rest of the World that a small organisation with own fund can meet the international standard and be an example for others.’”*

(I. Uddin, COAST Trust)

This is a motivation that was often highlighted during the interview with COAST Trust’s representative. Certification becomes a mechanism of legitimisation and defence against possible external criticism and as a competitive advantage tool:

*“So, when we are leading localisation campaign, many organisations, INGOs, and UN might ask us: ‘What is your capacity? What is your good governance system? What is your expertise so that you can claim that local leadership will go with the local organisation?’ [...] So, we can say that*

*many international organisations are trying to achieve the CHS certification, but due to the lack of their capacity and government systems many of them are struggling, but COAST even being a small organisation, already achieved the certification. So: “don’t you dare ask what is my capacity, we have completed a four years certification cycle with our own income and desire”.*

(I. Uddin, COAST Trust)

Finally, enhanced image and reputation was mentioned by all the organisations interviewed as a driver for certification. However, it was particularly stressed and more widely explained by the two smallest organisations interviewed, NGO-1 and COAST Trust, in relation to seeking legitimacy in highly competitive contexts in regards to funds and leadership. This specific need of smaller organisations to gain image, reputation and legitimacy through certification was further confirmed by Mr. Uddin, who expressed his opinion by stating:

*“If HQ [Headquarters] of COAST was based in Geneva or New York, maybe the UN and IONGs might not dare ask question.”*

### Donors’ requirement

Two organisations, IRW and Mission East, mentioned that demands from at least one of their major donors was one of their motivations to apply for HQAI’s certification. Moreover, Ms. Nevill, from DRC, explained that being certified against the CHS was an important element during the establishment of a recent partnership with Sida (the Swedish International Development Cooperation Agency).

Although these three organisations expressed the importance of being assessed against the CHS for their donors, some of NGOs interviewed mentioned that HQAI’s certification against the CHS is not yet recognised, valued or introduced as a due diligence criterion by most of their donors and partners. This incongruence will be addressed and discussed in chapter 5.4.1 *HQAI’s certification is not well known.*

Overall, what emerges from the drivers associated to ‘accountability as a mechanism’ and in particular, the attempt to improve image, reputation, legitimacy and donor’s recognition, is the need for survival of the organisations, which have to respond to external, environmental and context-specific pressures. This is an important drive for organisations to decide to be certified. Indeed, “the external and internal environments of organizations always change. It is therefore an imperative that organizations must recognize, plan for, and adapt to change in order to survive and be effective” (Akingbola et al., 2019, p.2).

Finally, chapter 4 presented the drivers for humanitarian and development organisations to apply for HQAI’s certification scheme against the CHS. However, it was considered valuable to also give voice to those NGOs that, although adopting the CHS, are not certified. Their reasons and motivations for deciding to not be certified are presented in the following chapter.

## **4.3 WHY DO SOME ORGANISATIONS ARE NOT CERTIFIED?**

The previous chapters presented the motivations that lead NGOs to be certified. In contrast, this section presents reasons for organisations for not being certified. Indeed, three NGOs, being CHS Alliance members and adopting the CHS were interviewed about their opinion regarding certification against the Standard.

Non-certified organisations’ mentioned reasons to adopt and comply to the CHS similar to the above-presented motivations that led NGOs to apply for certification. In particular, the three non-certified surveyed organisations mentioned to have adopted the CHS to share best-

practices and be aligned with other humanitarian actors and peers, because of the compatibility between the CHS and the organisational principles and goals to increase accountability or because of external donors' requests:

*"We needed the standard in order to be transparent within the association, to be accountable within the association, then with donors and people as well."*

(U. D. Baycılı, Mavi Kalem)

*"The CHS self-assessment process allows us to insert ourselves into the sector with other organisations. It allows us to position ourselves as an NGO within the humanitarian ecosystem."*<sup>3</sup>

(Anonymous, NGO-2)

*"[...] It's twofold. One, we find them important, and they make sense to us and we would like to comply to them. And the other one is donors ask for it. But if they would ask us to comply to something that we don't support we wouldn't do it."*

(Anonymous, NGO-3)

While the motivations to adopt the CHS and those to apply for HQAI's certification seem to be similar, non-certified organisations presented heterogeneous and different reasons to explain why they are not certified against the Standard.

NGO-2's interviewee explained that the organisation had not considered being certified since the organisation has already applied for ECHO's audit in order to be eligible for its emergency fund and already possess a label which ensures that donations are directed towards the projects for which the donors gave their money. The interviewee explained that these audits and the CHS self-assessment are considered being sufficient to prove their accountability and trustworthiness:

*"In principle, we are not interested because we find the self-evaluation process really interesting in itself to help us progress."*<sup>4</sup>

*"We consider that becoming a DG ECHO partner is already a quality commitment in itself. Plus, the CHS self-certification [...]. The two together were a lot of work for this year, but it positions us as a quality organisation."*<sup>5</sup>

(Anonymous, NGO-2)

On the other hand, NGO-3's and Mavi Kalem's interviewees provided a remarkably different answer. Not only have these two organisation considered being certified, but they are working towards it:

*"We are working towards it. We definitely would like to, but I am of the opinion that you have to be prepared for it, so it might take a little bit. [...] You should prepare, prepare, prepare, maybe it takes 5 years and then you get your reward, your certificate."*

(Anonymous, NGO-3)

*"We have decided to start with the self-assessment and then we will continue for certification as well, because we learnt that we can apply for a subsidy fund."*

(U. D. Baycılı, Mavi Kalem)

In other words, these two organisation are not yet certified because before registering for HQAI's certification they want to improve their commitment and performance against the CHS. In addition, Mavi Kalem's interviewee mentioned that the organisation has started the self-assessment, which is a step required for the certification scheme and it already requires a lot

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<sup>3</sup> Translated from French.

<sup>4</sup> Translated from French.

<sup>5</sup> Translated from French.



of work and time. Moreover, the organisation has also not yet applied to HQAI's certification due to the important costs and fear of possible language barriers.

The motivations for these two last organisation to decide to be certified are similar to the ones presented by the already certified NGOs interviewed and which were discussed in the previous sections of chapters 4.1 and 4.2. In particular, NGO-3's interviewee explained that the organisations wants to pass the audits and obtain the certification, which is perceived by the organisation as a proof of their real commitment to the CHS and accountability. Moreover, as the CHS is recognised and adopted by other actors in the humanitarian field, they can share best practices and align to the broader sector.

*"It's kind of a proof that you use: you can tell it yourself but if someone else audits you and says "yes they comply", it has a value. [...] It is an international standard that others comply to as well, [...] you can learn from each other, you can be part of the community, you can motivate your partners to go there [...]. In the end, we want that people who need aid are well. So, it serves our values and purposes."*

(Anonymous, NGO-3)

Mavi Kalem's interviewee clarified that the CHS is an international standard broadly adopted in the humanitarian field and recognised by some donors, therefore adopting the Standard and being certified allows to "talk the same language" and maybe ease reporting procedures.

*"The motivation is the international standard. Mavi Kalem has been working with international donors for almost 10 years and there has to be some standards applied by the humanitarian sector and donors. This will ease our processes, our reporting, our language - we need to talk a common language. [...] We need to be accountable, we need to be transparent."*

(U. D. Baycılı, Mavi Kalem)

To summarise, the motivations for humanitarian NGOs not to be certified are very diverse and vary from the existence of and competition between different accountability tools, to strategic decisions within organisations - such as waiting and improving before being certified in order to succeed the audit.

While chapter 4 has responded to the first guiding question of this study by presenting the reasons and motivations for NGOs to be certified, the following chapter responds to the second guiding question of this study, by exploring the impacts and changes on accountability due to the certification scheme as perceived by the interviewed audited NGOs.

## 5. THE IMPACTS OF CERTIFICATION ON ACCOUNTABILITY

This chapter presents the impacts of HQAI's certification scheme on the accountability of certified organisations and specifically, on three of the dimensions of the conceptual framework presented in the second chapter and summarised in Figure 3: the impacts on the *fundamental constituents of accountability* (chapter 5.1), *“for what”* (chapter 5.2) and *“to whom”* (chapter 5.3) are organisations more accountable. Interviewees were also asked about challenges encountered throughout their certification experience (chapter 5.4). Throughout the chapter case study boxes are presented, offering practical examples of changes and improvements accomplished by certified organisations and disclosed by HQAI's audit reports (Table 5).

### 5.1 IMPACTS ON THE FUNDAMENTAL CONSTITUENTS OF ACCOUNTABILITY

The literature review presented as fundamental constituents of accountability the following elements: *responsibility, transparency and answerability, repercussions and sanctions, participation and responsiveness*. The interviewees of this study, as well as those interviewed by HQAI, reported positive impacts for all these constituents as a result of their certification experience. The following sections will present concrete examples and further explanations. However, note that the fundamental constituent *‘repercussions and sanctions’* are not addressed in this chapter, but will be discussed in chapter 6.1.

#### 5.1.1 Impacts on participation & responsiveness

All the organisations reported a positive impact of certification on stakeholders' *participation* and, in particular, that of affected communities through improved complaint mechanisms, consultation and higher involvement in decision making, planning and evaluation.

*“Before the CHS certification, around 65-75% of the programme participants knew how to complain and since the implementation of changes, it increased to 90%. We certainly pay more attention to how we share information and set-up complaint channels since the audit.”*

(M. Ezeldeen, Takaful Alsham, interview held by HQAI)

These participation mechanisms were often referred to in conjunction with increased *responsiveness*. Indeed, with the exception of two organisations, all those that reported enhanced and new participation mechanisms also mentioned having made improvements in regards to their responsiveness capacity. This means that the participation, the feedbacks, the complaints and in general the opinion of affected communities are not an end in itself, but those, if taken into consideration, are inputs for change, improvement, adjustments. A concrete example was presented by E. Nygren (Mission East) during the interview held by HQAI:

*“[...] the audit showed that we had a few gaps in the set-up of our mechanisms. We have since tweaked our process to ensure we consult the affected communities in the set up and monitoring of the complaint handling mechanism. These consultations have helped Mission East and its partners in getting clarification on which channels are preferred and actually used by people we work with.”*

These findings are confirmed by the reports of the audits analysed. In fact, apart from one, all the reports of the six organisations interviewed report improvements with regard to CHS Commitments 4. *Communities and people affected by crisis know their rights and entitlements, have access to information and participate in decisions that affect them* and 5. *Communities and people affected by crisis have access to safe and responsible mechanisms to handle complaints*. In particular, the two smallest NGOs, COAST Trust and NGO-1 saw their scores for these commitments significantly increase. However, it has to be explained that, besides ZOA, all the organisations mentioned improvements in participation and responsiveness only in regards to affected populations, but

not to other stakeholders. ZOA is the only organisation that explicitly mentioned having improved participation mechanisms for its beneficiaries as well as for its internal staff and other stakeholder groups through the development of:

*“standards for how staff, affected communities and other key stakeholders can report a grievance or complaint with reference to the ZOA Code of Conduct or any aspect of our work.”*

(E. Nygren, ZOA, interview held by HQAI)

#### **CASE STUDY: IRW’s improvements against CHS Commitment 4**

Following IRW’s initial and mid-term audit reports, the greatest improvements undergone by IRW are on Commitment 5 (on complaint mechanisms), followed by Commitment 4. Indeed, even though the initial audit report from 2017 highlighted the existence of policies and guidelines promoting participation, communities were aware of their rights and were participating in project decisions, a minor CAR was attributed to IRW due to the fact that systems to monitor information provision to community members were not in place in all IRW’s project sites. In relation to this CAR, auditor’s interviews to beneficiaries highlighted that among affected communities, some vulnerable members were not informed about IRW, their principles, activities, feedback mechanisms and principles. In 2019, the report of the mid-term audit reported that wide improvements had been accomplished by the organisation and added: “IR actively shares and socialises all necessary information with communities through a variety of appropriate and accessible methods.” (p.13). The report presents that, among these methods, Islamic Relief introduced Communication and Participation Plans at country office level to ensure timely and transparent information to their beneficiaries, better promote inclusive representation, encourage community members to provide satisfaction feedbacks, ensure participation and so on. Therefore, according to HQAI’s reports, IRW more strongly ensures enhanced communication with, participation of and feedback from the people and communities they serve.

#### **CASE STUDY: COAST Trust’s improvements against CHS Commitment 5**

COAST Trust, after NGO 1, is the organisations with the highest score improvement with respect to Commitment 5 between the initial audit and the mid-term audit, which doubled from 1.5 to 3. Indeed, HQAI’s report of COAST’s initial audit (2017) highlighted that even though, the organisation had a complaint handling policy and system, on the practical side, these were incomplete, were not systematically and consistently put in place and monitored. In contrast, HQAI’s mid-term report in 2019, presented several improvements undergone by COAST. Indeed, the organisation has created new job positions for complaints management and developed new policies, procedures and tools to collect and address complaints. The report also explains that the organisation more consistently considers affected communities opinions about preferred complaint mechanisms. COAST better informs its beneficiaries about the staff conduct and behaviour that they can expect and about the procedures of how complaints are managed. Finally, the report presents the opinions of the affected people who were interviewed during the audit and who report that COAST has consulted them and were confident that their complaints would have been timely considered.

### **5.1.2 Contributions to organisation’s responsibility, answerability and transparency**

The fundamental constituent *responsibility* has never been directly mentioned by any of the interviewees. Nevertheless, as presented in chapter 2, *responsibility* is directly linked to *answerability* and *transparency*, which were mentioned by the majority of NGOs as having been positively impacted by certification. Indeed, since being certified, organisations have been noticing improved communication and information sharing with different stakeholders about their work, activities, responsibilities and more.

In contrast to what was reported above for participation and responsiveness, organisations report an enhanced responsibility, answerability and transparency not only towards affected communities, but to a wider variety of stakeholders. For instance, three organisations - NGO-1, DRC and EFICOR - presented a reinforced communication with their internal staff, regional or country-level working groups or country offices. For example, COAST Trust upheld the policy “Right to know for all” to inform external stakeholders about the organisation composition and activities. Takaful Alsham uses its social media to share their CHS certification experience with peers.

Finally, most of the impacts of HQAI certification on accountability fundamental constituents are related to accountability towards affected populations (AAP): the majority of information, participation and responsiveness mechanisms mentioned are aimed at the beneficiaries of the services offered by the surveyed organisations and not so much at other stakeholders. This information is important as AAP is not only the main goal of the CHS, but also of HQAI’s work, which aim at putting people at the centre of humanitarian and development activities.

It is important to note that no differences in the impact of certification on conceptual foundations were observed between organisations of different sizes and geographical origins. They all report similar developments in this respect.

## **5.2 WHAT ARE ORGANISATIONS MORE ACCOUNTABLE FOR?**

What certified NGOs are more accountable for has already been partially answered in the previous chapter: they are more accountable in regards to the fundamental constituents of accountability. Thanks to the CHS certification, organisations have better communication, and have been increasing their information, answerability, responsibility to different stakeholders. Indeed, they take more into account the opinion of their stakeholders and in particular that of their beneficiaries. The latter are more involved in planning, decision-making, monitoring and evaluation activities. Thus organisations change, respond and adapt better to their expectations and requests.

Besides these positive improvements, the specific analysis of the coding for *what* are organisations more accountable for (Appendix 4.3), has found that HQAI’s certification scheme against the CHS contributes to both, *practical* and *strategic* forms of accountability as presented in the following sections.

### **5.2.1 Certification contributions to NGOs’ practical accountability**

In regards to practical accountability, the most often mentioned changes and impacts of the certification scheme was on organisational guidelines, policies and procedures. All respondents mentioned that their NGO has adopted, developed, implemented, changed, updated or improved policies or other organisational documentation. These policies cover different aspects, but once again the majority of them are about AAP and more specifically information, communication, complaint and feedback mechanisms and procedures. Organisations also mentioned being more accountable for their policies and procedures about learning and training, data protection and protection from sexual exploitation and sexual harassment (PSEAH).

Indeed, another important impact area mentioned by about half of the organisations is related to risk assessment and preventive measures concerning recurring topics and issues: PSEAH, environmental and context analysis as well as financial risks. Regarding preventive measures, IBC (interviewed by HQAI) and COAST specifically mention improvements in staff safety and security.

Staff conduct is another topic which some organisations claim has been positively influenced by the certification scheme. In particular, organisations report that they have modified and improved their Code of Conduct (CoC) or even implemented specific trainings for their staff about the CoC.

A further contribution of the certification experience mentioned by a few organisations was on some planning, monitoring, evaluation and control activities (see FCA and COAST Trust's case study boxes). Even though only three organisations explicitly presented changes in this regard, as previously mentioned, almost all of them presented improved complaint mechanisms, which are also forms of control and evaluation activities.

A few organisations also mentioned improvements in organisational and staff capacity, which allowed some of them to develop new positions aimed at enhancing accountability as well as better team work and staff collaboration.

#### **CASE STUDY: FCA' improvements in monitoring and evaluation (M&E)**

Finn Church Aid's initial audit report from 2017 presented, among other things, margins for improvement in monitoring and evaluation activities. In particular the weaknesses identified were that staff members who were implementing projects at the field level were also doing M&E, which might lead to information being biased. In 2019 the mid-term audit report showed important improvements. In particular, the report mentioned that FCA developed M&E guidelines tools, increased M&E budget and staff capacity. The results of M&E are used by the organisation for learning, improvement, change and to inform innovation.

#### **CASE STUDY: COAST Trust's improvements in monitoring and evaluation (M&E)**

Among the several improvements undergone by COAST Trust, which is one of the organisations with the highest score improvements between the initial and mid-term audit, the major area of improvement was in relation to M&E activities. The 2020 mid-term audit report, highlights the changes undergone by COAST: the development of a new policy on Monitoring, Evaluation, Accountability and Learning (MEAL), the strengthening of the MEAL team by the appointment of a Head of MEAL and Social Development, the adoption of standardised monitoring and reporting mechanisms and tools, among which also affected communities' feedback mechanisms are considered.

### **5.2.2 Certification contributions to NGOs' strategic accountability**

Not only has HQAI's certification scheme had a positive impact on practical accountability, but also on the strategic form of accountability. All the organisations interviewed mentioned better complying to and being more accountable to their own values, principles, culture, ethics. and goals. This is particularly important: recall that, as explained in chapter 4.1, half of the organisations mentioned that their internal principles and beliefs were key drivers and motivations to apply for certification. In other words, due to their core organisational internal values and beliefs, organisations can decide to be certified, and in turn they are by default forced to be compliant and accountable to them. For example, accountability is not just a value but also embedded as a key organisational principle underpinning DRC's way of working as part of their new internal 2025 strategy:

*"There are elements of our organisational values around inclusion, participation and others that touch on accountability, but now, it is a very specific and dedicated principle as part of our organisational strategy for 2025. This includes very specific KPI's and initiatives for us to work towards over the next five years."*

(J. Nevill, DRC)

*“Many of the guiding principles and approaches were there already in the organisation. [...] Thanks to the regular certification audits, we have now an external “mirror” to help us systematically assess if we really comply with these principles.”*

(A. Lahtinen, FCA)

Similarly, three respondents mentioned that the certification had modified or created a new organisational culture of openness, communication and has set new priorities:

*“The biggest biggest key benefit is the change of organisational culture and how now, right now, within the organisation, accountability is one of the top priorities and CHS becomes the top priority.”*

(M. Fuchi, IRW)

This impact is particularly important since, as organisational management theories explain, what enables change and improvement is “a culture of change readiness, adaptive system, and behavior” (Akingbola et al., 2019, p.5).

Chapter 5.2 highlighted what organisations become more accountable for through their HQAI's certification experience: not only certified NGOs become more accountable for policies and different practices associated with practical accountability, but they also become more accountable for their own values and principles (i.e. strategic accountability). However, when an actor is accountable, it is accountable for something, but also to someone. The next chapter presents *to whom* certified NGOs have become more accountable to due to HQAI's certification scheme.

## **5.3 TO WHOM ARE ORGANISATIONS MORE ACCOUNTABLE?**

A defining dimension of humanitarian accountability is *to whom* accountability is directed. When respondents were asked about the impact of certification on the accountability of their organisations to different stakeholders, an answer was not always provided easily and some respondents admitted that they did not know whether or not certain groups benefit from increased accountability from their organisations as a result of certification.

Although answers were not always easily provided, it was still possible to identify to whom organisations became more accountable. As shown by the interviews analysis (Appendix 4.4), organisations perceive that the certification scheme helps them to be more accountable to four main stakeholder groups presented in the next sections of this chapter.

It is important to clarify that these findings about to whom organisations became more accountable due to certification were obtained through the opinions and perceptions of the interviewees of this study. It would be worthwhile to verify through interviews with beneficiaries and other stakeholders whether they also perceive that organisations have become more accountable to them as a result of certification. This was not possible in the context and with the resources available for this study.

### **5.3.1 Certification contribution to accountability to affected populations**

The most frequently mentioned form of accountability which benefited from certification is accountability to affected populations (AAP), otherwise called downward or forward accountability.

As mentioned in chapter 5.1, the positive impacts of certification most often mentioned by NGOs relate to their improved transparency, answerability and responsiveness to their stakeholders and in particular to their beneficiaries through improved communication and participation mechanisms. Thus, thanks to mechanisms for participation, complaints,

consultation and feedback, communities are no longer just passive agents, but become active players of change and improvement and are more involved in planning, monitoring and evaluating the services they receive, which can then be adjusted. It is therefore clear that certification has positively contributed to improving and increasing AAP.

The contribution to this particular group was explicit through all the interviews and, from the interview's analysis and findings, it clearly is the group that benefits most from the certification scheme.

### 5.3.2 Certification contribution to backward accountability

What emerged from all the interviews conducted for this study, was that HQAI's certification scheme also contributes to *backward/upward accountability*. This form of accountability includes donors, authorities but also other stakeholders.

In chapter 4.2, it was mentioned that two organisations reported that one of their reasons to apply for HQAI's certification was an external pressure from some of their donors. Even though this driver was not mentioned by other organisations, five out of six surveyed NGOs still report having become more accountable towards their donors and/or having better met their requirements and thus having had better access to partnerships with them.

*“CHS certification helped us in providing our robust quality and accountability system while going through two new partnerships with donors. [...] We have recently gone through several donor assessments [...] and they showed confidence in our CHS certification.”*

(M. Ezeldeen, Takaful Alsham, interview held by HQAI)

*“The CHS extensively underpins the key requirements of most of our donors. When we assess and develop our organisation based on the CHS, it helps us to become better aligned with these requirements. And as a bonus, we have the certificate to demonstrate our compliance.”*

(A. Lahtinen, FCA)

However, Medair's interviewee however clarified:

*“I don't think it makes us directly more accountable to our donors, but it gives them the confidence that we are an organisation that is accountable. Most importantly, it strengthens our accountability to beneficiaries, and I think that's ultimately what the donor is after.”*

(A. Parris, Medair)

Backward accountability includes also local, national or regional authorities as stakeholders. However, these were mentioned only by the two smallest organisations interviewed: NGO-1 and COAST Trust. This finding appears to be related to one of the key drivers that led these two organisations to decide to undertake HQAI's certification scheme, namely the search for legitimacy (see chapter 4.2). This driver was in fact mentioned only by these two NGOs and COAST in particular seems to take up the same rationale and arguments:

*“[...] if we have that type of certification - and this is one of the objectives - we can say: “don't ask about our governance! Don't ask about our capacity! We are certified by HQAI and we meet at least the minimum standard requirements.”*

(I. Uddin, COAST Trust)

In other words, the two small organisations used certification in order to signal their competence, to distinguish themselves from other actors and/or to show that they are equal or even better than well-known players (e.g. UN agencies and INGOs). Certification contributes to it and this seems to be particularly important in order to succeed in a competitive environment.

Among the benefits, NGO-1 and COAST Trust repeatedly shown self-pride in achieving the obtention of certification. In particular, Mr. Uddin, when asked why he would recommend certification to other local or national organisations and what he would say he answered:

*“If COAST can do it, then you can do it! [...] It will give you satisfaction! [...] Forget funding from others, recognition from others, it is about your own satisfaction!”*

(I. Uddin, COST Trust)

### 5.3.3 Certification contribution to internal accountability

Albeit not always explicitly mentioned by the interviewees, a majority of organisations interviewed for this research show a better *internal accountability* to their own staff and own internal values and principles.

As already reported, the two smallest NGOs, IBC (interviewed by HQAI) and COAST Trust, have improved the safety of their staff. The two largest organisations interviewed, IRW and DRC, but also the ACT Alliance group (interviewed by HQAI), explained that thanks to the certification experience they now have better communication with their staff and country level offices. Therefore, they are now more involved and there is greater collaboration for the common accountability effort.

*“We are always sharing updates about the audit process, outcomes, corrective actions to be taken etc. [...] We share our progress reports, action plans and HQAI report summaries and annexes. We are transparent about where DRC’s weaknesses are and staff definitely appreciate it.”*

(J. Nevill, DRC)

#### **CASE STUDY: Medair’s improvements regarding internal accountability**

While the Medair interviewee did not mention improvements towards internal accountability associated to the certification experience, HQAI’s initial and mid-term audit reports show some positive developments in CHS Commitment 8, whose quality criterion states that “*staff are supported to do their job effectively, and are treated fairly and equitably.*” In particular, in 2018, the initial audit report presented a minor CAR related to Commitment 8 and which reported that Medair was not providing ongoing staff training on the Code of Conduct, which resulted in lack of knowledge about its content. The organisation not only addressed this CAR, but even put in place further improvements. Indeed, the mid-term audit report (2021) mentions that Medair has reorganised its Human Resources (HR) team considering roles dedicated to staff learning, well-being and talent development. Moreover, the report explains that the organisation is working on a software that can be used by the HR personnel to analyse and track staff capacity gaps and retention rates. HQAI’s mid-term audit report also presents further improvement regarding internal accountability made by Medair such as for example mandatory trainings for staff on different topics (e.g. accountability, PSEA, etc.). When the audit team interviewed staff members, those mentioned being satisfied about the organisation’s policies regarding HR.



### **CASE STUDY: DRC's improvements in supporting and communicating with country offices**

DRC's 2019 HQAI mid-term report presents the improvements undergone by the organisation in respect to the support provided to its country offices (COs). In particular, the report highlights greater support from the head office (HO) team to COs in designing and implementing programs, progress in communication through annual meetings, better information-sharing between COs regarding lessons learned and enhanced support to COs in implementing their Risk Management Framework. Further, in 2021, DRC has launched a Regional Accountability Working Group to serve as the conduit between the HO, regions and country offices directly. The idea is that for future audit processes, the responsibility and actions required to address weaknesses can be shared at a more operational level and not just the HO. This will help in reducing the gap between HO global frameworks and actual implementation on the ground.

### **5.3.4 Certification contribution to accountability to peers**

Finally *horizontal accountability* was the least mentioned form of accountability benefitting from certification. However, some respondents said that certification had enabled their organisations to become an example, raised their image and/or allowed them to establish themselves within the humanitarian field, provided confidence to stakeholders:

*“You don't have to be a certified NGO to apply all the rules, codes and standards. But, to be a certified NGO approves your status within the humanitarian environment. [...] It's a kind of approval mechanism[...].”*

(Anonymous, NGO-1)

As NGO-1, Mission East's representative, when interviewed by HQAI explained that certification has been useful to signal trust and confidence to their partners. Finn Church Aid's interviewee also explained that certification has helped the organisation to harmonise their systems to other peers, partners and local organisations, which was particularly important for the organisation as they collaborate with several stakeholders and partners at different levels.

Other forms of enhanced communication towards peers or partners have been presented also by Takaful Alsham, which mentioned using social media to share their experience with certification. COAST Trust also reported on this type of accountability, by presenting a document that the organisation developed regarding their experience with HQAI's certification scheme and which is addressed to local or national peers who might consider applying. It presents COAST's interest and motivation in CHS certification, the certification process, resources needed, benefits, impacts and challenges as well as recommendations.

## **5.4 CERTIFICATION CHALLENGES**

The previous three sections of this chapter (i.e. 5.1, 5.2 and 5.3) have presented how HQAI's certification scheme is able to positively contribute to different forms and dimensions of humanitarian accountability. Interviewees reported positive impacts to the core constituents of humanitarian accountability - i.e. participation, responsiveness, answerability, transparency, responsibility -, to practical and strategic forms of accountability (i.e. 'for what' dimension), and four different stakeholder groups to which certified NGOs have become more accountable to (i.e. 'to whom' dimension).

Beyond the questions that were asked during the interviews about the impacts and contributions of HQAI's certification scheme to humanitarian accountability, a question about the challenges of the process was also asked. These are presented hereafter.

### 5.4.1 HQAI's certification is not well known

Several organisations reported that their experience with certification has made them more accountable to certain stakeholders, including donors, peers and partners. However, this finding is in contrast with another one. In fact, 3 organisations interviewed in this study and 2 interviewed by HQAI reported that one of the disadvantages of HQAI's certification is that many of their donors, but also partners or other humanitarian actors did not know about the scheme.

*"[...] certification is not well promoted even within the humanitarian environment. Many donors did not have any idea of what HQAI independent audits and independent certification are. It was a bit of a disappointment for [NGO-1] because one of our expectations was to be also able to be known within our donors and the humanitarian environment."*

(Anonymous, NGO-1)

*"Everybody will praise you, but nobody will be with you in terms of funding."*

*"No donor recognise it and give fund for the certification process."*

(I. Uddin, COAST Trust)

*"We had hoped that other donors would recognise the CHS and our certification as a form of due diligence, and hence reduce the duplication in due diligence processes. However, this has not progressed as fast as we wished."*

(E. Nygren, Mission East, interview held by HQAI)

*"Many humanitarian workers and local humanitarian organisations know about SPHERE standards but do not know the CHS well."*

(M. Ezeldeen, Takaful Alsham, interview held by HQAI)

This has practical consequences as organisations have several different reports and audits to undergo, as presented by FCA's interviewee, who explained that the organisation in 2020 had three different audits covering very much the same areas.

To summarise the donor-related findings: two organisations partly justified their decision to be certified due to a request from their donors (chapter 4.2), all respondents report increased accountability to this stakeholder group, improved trust, image and reputation, and some testify to having had easier access to partnerships with them (chapter 5.3.2). Nevertheless, some organisations continue to experience low awareness of the HQAI's certification scheme, not only among donors, but also among other different actors of the humanitarian sector. Hence, what stands out is that some donors and actors in the sector value CHS certification, while some others do not know, recognise, require or value it. This finding is confirmed by HQAI in their Strategy 2020-2023, in which the organisation points out that "donors in particular and host governments increasingly recognise independent audits as a tool that completely or in part satisfies their due diligence requirements. This recognition is however progressing slower than initially expected" (HQAI, 2019b, p.3). Therefore, one of HQAI's Strategic goals is "promoting the value of independent quality assurance for humanitarian and development organisations including local and national responders by encouraging donors and governments of countries affected by disasters and crises to recognise HQAI's quality assurance." (HQAI, 2019b, p.4).

### 5.4.2 HQAI's certification requires many resources from organisations

The most frequently mentioned challenge relates to the resources needed and invested for the certification audits. In particular, certification requires a high level of engagement from

NGOs and their staff, a lot of work, time and since audits have a cost, it requires also financial resources. Almost all the interviewees reported at least one of these disadvantages. This finding is relevant to contemporary debates on certification. In fact, many of the opponents of certification systems in the non-profit sector use this argument: NGOs must invest their resources, time and efforts in the activities related to their mission and audits would be activities that divert organisations from their core missions and goals. IBC's interviewee, during its interview with HQAI, reported on this specific issue:

*"The biggest challenge was to undergo this institutional development while being operational and serving the people in need."*

(N. Üker, IBC, interviewed by HQAI)

### **5.4.3 Challenges inherent to the certification methodology**

Four organisations interviewed perceive some disadvantages linked to the methodology and characteristics of audits per-se. In particular, some organisations complained about the number of documents and quantity of evidence required by the auditors for their documentary review. Medair's interviewee explained:

*"There were a couple of areas where we were doing quite well, but we did not have evidence and it was a bit frustrating."*

(A. Parris, Medair)

Medair and DRC also explained that a major disadvantage is related to how the results are presented:

*"[...] they visit only one country (sometimes it is not even a physical visit, but a virtual one) and what they say is good or bad is on going on one country [...] and if we are doing something in another country, they can't just give you credit for that."*

(A. Parris, Medair)

*"I think sometimes with country offices which have been engaged in this process, they get a bit annoyed that they don't have access to any disaggregated results."*

(J. Nevill, DRC)

In fact, during the audit, the auditor not only reviews the organisation's documentation, but also selects a sampling of country programmes and project sites to be visited. In part, the results of the audit are based on these. Therefore, if a non-conformity is present in only one site, it will influence the final result of the audit of the whole organisation even though that specific weakness might not be present in other project sites. Although this has been identified as a disadvantage, most organisations recognise it as benefit as it represents a motivation for country offices to participate in the common accountability effort (see chapter 6.1).

It is relevant to highlight that no major differences in challenges were identified between organisations of different sizes or geographical origins.

Finally, during the interviews more positive benefits and impacts of HQAI's certification scheme were mentioned than challenges. This result is in contrast with the findings of A.M. Crack's study (2014) concerning the Sphere Project and HAP certification, for which many more perceived challenges were reported. Future research could study and compare HQAI and HAP certification schemes to understand the differences between the two and why HQAI seems to be more successful so far, although still in the early years of its activities.

Chapter 5 presented the impacts of HQAI's certification on different forms and dimensions of accountability of humanitarian and development NGOs. It remains to be elucidated how these impacts are produced by certification, which is presented in the following chapter of this study.

## 6. CERTIFICATION AS A DRIVER OF CHANGE?

The previous chapter presented several benefits, impacts, improvements and changes towards a better accountability attributed to the HQAI's certification scheme by the certified NGOs interviewed. However, two questions emerge at this point in the research:

- a) Are the benefits, impacts and improvements identified by certified NGOs and presented in the previous chapters attributable to certification alone or would they have also been achieved through the 'simple' adoption of the standard?
- b) How does certification produces the presented impacts and changes on certified NGOs' accountability?

This chapter responds to both questions by presenting the benefits attributed to the 'simple' adoption of the CHS by non-certified NGOs and by discussing the certification scheme's mechanisms that work as catalyst for change and improved accountability (Appendix 4.6).

### 6.1 ARE BENEFITS DUE TO CERTIFICATION OR THE STANDARD?

In order to understand whether the benefits and impacts of certification presented in chapter 5 are attributable to the HQAI's certification scheme or the CHS, three organisations non-certified were interviewed about the benefits and impacts of the CHS on their accountability. The benefits mentioned were fewer than those provided by certified organisations and attributed to the certification scheme. However, even if fewer, they were similar to those identified by certified NGOs as result of their certification experience. In particular, the CHS was presented as a tool that creates a common language among humanitarian actors, but also as a reference and learning tool to understand which areas of their activities could have been improved and how in particular, in relation to AAP.

*"The standard helped us to focus and it gave us things that we could do and improve, which we didn't have in place, we are now implementing it and rolling it out next year. [...]"*

(Anonymous, NGO-3)

NGO-2 is the only organisation which mentioned a relevant number of impacts and improvements very similar to those reported by the certified organisations and attributed to the certification scheme. However, the interviewee explained that these are also potentially attributable to ECHO's audits - through which the organisations is going in order to be eligible for its emergency fund - and not solely and exclusively to the Standard and the self-assessment. Indeed, the interviewee also explained that the CHS self-assessment was temporarily suspended while NGO-2 was focusing on ECHO's audits and when they re-started the self-assessment, several topics had already been addressed during the audit of ECHO:

*"We strengthened all our processes, we did a lot of work and in fact, as luck would have it, when I came back to my CHS document review, I was adding almost one point to everything because I had strengthened almost everything."*

(Anonymous, NGO-2)

Interviewees from certified NGOs were also asked about the difference between the impacts and benefits resulting from the CHS and those from HQAI's certification scheme. Some interviewees had difficulties in identifying them:

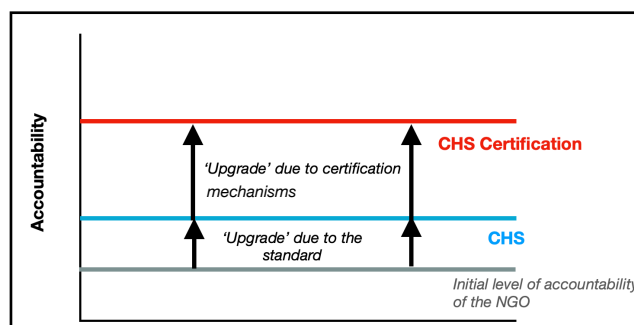
*"I guess I am still confused about what certification benefits us rather than the standard itself."*

However, despite initial hesitation, all respondents reported similar and consistent information: many of the impacts mentioned and presented in Chapter 5 are neither directly and fully

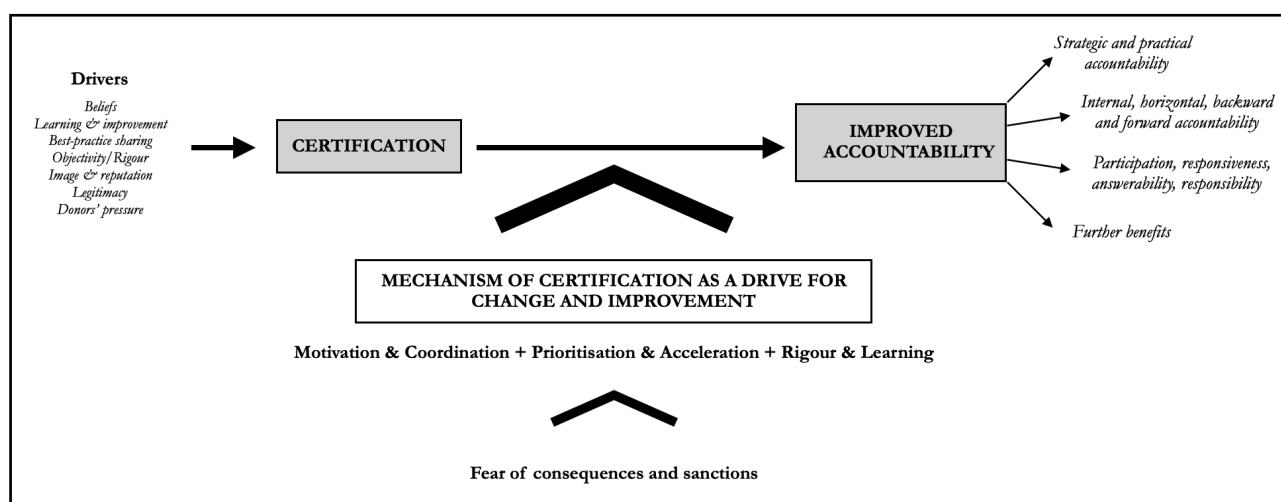
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<sup>6</sup> Translated from French.

attributed to the CHS nor to the HQAI's certification scheme. The impacts and benefits appear to be a combination of the two (Figure 4): certification is able to boost the benefits of the standard and thus to improve certified NGOs accountability. In particular, respondents presented five interrelated mechanisms for which certification brings major benefits to the 'simple' adoption of the CHS and is a driver for change and improvement for the organisations being certified. Those are summarised in Figure 5 and discussed in the following sections of this chapter.



**Figure 4:** Illustration of the impacts of the standard and certification on NGO accountability



**Figure 5:** Certification mechanisms as a drive for change and improvement

## 6.2 CERTIFICATION MOTIVATES IMPROVEMENTS THROUGH SANCTIONS

The first characteristics of the certification scheme that leads to improved accountability of certified NGOs is the motivation that comes with it: all the interviewees mentioned that certification is a motivation for learning, change and improvement of their accountability activities. How?

The reason lies in a fundamental constituent of accountability that has not yet been explained: *sanctions & consequences*. Indeed, HQAI's certification scheme foresees that if at the end of an audit, the organisation has not reached a certain degree of compliance with the standard, the certificate can be denied (in the case of an initial audit) or suspended until the CARs are closed within the given time limit. After this timeframe, certification is withdrawn. Therefore, as reported by interviewees, the key motivation to comply to the CHS, improve weaknesses and thus enhance accountability is the fear of failing the audit and lose certification, which is likely to bring reputational and image risk and lose stakeholders' trust. This was reported by IRW's interviewee and experienced by COAST Trust:

*“[There] wouldn’t have been that internal pressure and that strong drive within the organisation to improve complaint mechanism because there would not be consequence that comes with it. When it comes to certification you are given clear timeframes and if you don’t demonstrate the improvements in this area your certification will be withdrawn and that is a big reputational risk that comes with it. That’s a huge, huge, huge risk! [...] Because of that pressure, or because of that drive, the organisation really moved towards that organisational culture change on complaint mechanism and accountability.”*

(M. Fuchi, IRW)

*“Many of them thought that COAST had done something wrong. [...] Some of them asked questions. [...] So it brought stigmatisation to our organisation [...].”*

(I. Uddin, COAST Trust)

To summarise, certification has positive impacts on the accountability of certified NGOs as they are motivated to learn, comply with the CHS requirements and improve their accountability due to the fear of losing certification and thus reputation and stakeholders' trust.

For the same reason, certification is not only a motivator for the organisation’s central management and Head Office, but also for its staff and for country and regional offices. Indeed, the final audit decision on certification is in part also based on the performance of the country programmes and project sites sampled and visited during the audit. Therefore, the performance of the sampled sites impacts the overall result of the organisation. Since prior to an audit the organisation does not know which sites will be sampled and visited, it is important that all country offices and staff in the field comply with the CHS and participate in the joint effort for better accountability.

This was particularly mentioned and explained by the two largest organisations interviewed, DRC and IRW. Mrs. Nevill from DRC explained:

*“I think a positive development has been that we further understand how in a decentralised organisation there will always be a gap between HQ [Headquarters] and the field and we’ve certainly realised that through this process [...]. And in order to address that, we have put in place a regional accountability working group, where we have people who have CHS roles and responsibilities. [...] And with recertification we really have to engage the regions more and also make them more accountable as well, as they have a particular responsibility to proactively address different commitments, where there’s weaknesses.”*

Certification audits are such a motivator for the staff at different levels that one of the interviewees of this research mentioned:

*“Sometimes when we finish our audit and we are reviewing the report and the auditors identified one particular commitment as a CAR, and we think we are doing ok and we could appeal, [...] we realise the organisation needs to be on top of it more than before so we keep it as a CAR. We know that when it becomes a CAR we will grab the attention and we know that we will get them. It became our internal drive to change. [...].”*

*“If we had just gone for the CHS without certification, you would have just had to rely on individuals’ drive and individual motivation to follow it through.”*

*“Without the certification we would not be able to motivate our country teams, all the country teams to adhere to the CHS.”*

ACT Alliance, interviewed by HQAI, also reported:

*“One change from the audit was that the collaboration between the different teams at the Secretariat improved. The audit report and our subsequent work on the plan to improve on*

*outlined areas led to good discussions between the different teams. It leads to better collaboration and mutual agreement on what to improve and how. It really enhanced the teamwork and brainstorming.”*

(R. Iqbal, ACT Alliance, interview by HQAI)

Finally, certification ‘gets everyone on board’ as the motivation coming from it allows better commitment also from different offices and staff within an organisation. Indeed, as Crack (2014) states, “the debate [about accountability norms] will remain relatively superficial until the norms permeate the organisational culture, become embedded in daily practice and are fully absorbed by those that manage and deliver humanitarian aid” (p.52).

### **6.3 CERTIFICATION ACCELERATES AND PRIORITISE ACCOUNTABILITY ISSUES**

Certification is not only a motivation for organisations to improve, but also an acceleration and prioritisation mechanism. Indeed, when non-conformities are identified, organisations have a limited period of time to solve them, otherwise they might lose their certification. This limited time forces organisations to prioritise those weaknesses and to quickly improve them:

*“With the audit we have a timeframe and framework that we have to work towards. It really pushed us to really look into this area.”*

*“The biggest biggest key benefit is the change of organisational culture and how now, right now, within the organisation, accountability is one of the top priorities and CHS becomes the top priority.”*

(M. Fuchi, IRW)

This does not mean that without certification and with the ‘simple’ adoption of the CHS some weaknesses would have not been addressed; however, entering the certification scheme allows organisations to respond and improve them more quickly. For example, Medair’s interviewee reported that his organisation was aware of some areas that had to be improved, but the pressure of the audit made Medair prioritise them and accelerate the effort to improve them:

*“For each of those [CARs], there were things that we wanted to do or we were already doing, but [certification] really accelerated them and gave a greater force [...]”*

*“The certification was more rigorous than we were. We did have an action plan [...] in response to the self-assessment, but when you have the pressure of the audit, things move faster. That is one of the benefits that we got from it.”*

(A. Parris, Medair)

### **6.4 THE RIGOUR OF CERTIFICATION LEADS TO LEARNING & IMPROVEMENT**

A third certification characteristic that leads to improved and enhanced accountability is the rigour and expertise of certification audits. Indeed, the rigour of the certification scheme is tightly related to learning and improvement: audits are done annually, so each year the audited NGOs get a feedback on the progress made from the previous audit and the steps that remain to be taken. Thus, certification is not just a learning experience in one point in time, but a systematic and continuous acquisition, there is always room for improvement from one audit to the another. Indeed, the majority of the interviewees stated that certification was a learning experience that helped them understand what their needs were, what had to be prioritised, how to achieve AAP, what areas needed improvement and so on.



*“It’s a continuous learning and improvement exercise. It helps us to identify strengths and weaknesses. As I said, it’s about systematic improvement and address areas of non-conformity over time. So it really forces us to do that.”*

*“[...] every single year we learn more and more about where we are at, what we need to improve, how we actually made progress.”*

(J. Nevill, DRV)

*“We were accountable to the people in some ways, but we understood properly what accountability to the people is when we went under the certification process.”*

(I. Uddin, COAST Trust)

*“The audit reports and findings have been very useful. The areas for improvement are explained well and we get both a general overview and an in-depth analysis of strengths and weaknesses. This is the basis for our action plan that is implemented throughout the organisation.”*

(E. Nygren, Mission East, interview held by HQAI)

A question that was asked to interviewees was whether or not the learning and improvement coming from those indicators could not have been achieved through the ‘simple’ adoption of the CHS and/or self-assessment. Respondents explained that the deep understanding of the weaknesses and areas that should be improved would be more difficult to achieve. In particular, DRC interviewee’s explained that self-assessment alone does not have the robustness, objectivity, rigour and expertise that HQAI’s auditors have.

*“It’s hard to be objective. [...] When you conduct the CHS self-assessments you are so part of the organisation that there is little independence or neutrality; and this is perhaps a limitation in conducting CHS self-assessments as well: you have your biases and you bring them into the process.”*

(J. Nevill, DRC)

*“The certification was an eye-opening experience for EFICOR because the way the independent auditors looked at the standard was different to how we did during the self-assessment. Although our self-assessment had revealed indications on areas to improve, the auditors applied a rigorous process that went much further. The initial HQAI report on our strengths and weaknesses gave a comprehensive overview of where we stood as an organisation.”*

(P. L. Navaneethar & R. K. Dhanabalan, EFICOR, interview held by HQAI)

Therefore, learning and improvement are directly linked to the objectivity, meticulousness, rigour and methodology of HQAI’s certification scheme:

*“We are now doing more rigorously that we would have done if we had not gone through this CHS certification, which has identified some weaknesses.”*

(A.Parris, Medair)

Finally, Chapter 5 of this study introduced the impacts of HQAI's certification scheme on different forms and dimensions of humanitarian accountability. Chapter 6 presented how these impacts and benefits occur and showed that certification can motivate organisations to improve and prioritise accountability issues, to speed up changes and improvements and finally, that through its expertise and rigour organisations can learn what their areas of weakness are and how to improve them. These are the mechanisms that enable certification to increase and improve the accountability of certified NGOs.

## 7. CONCLUSION & RECOMMENDATIONS

### 7.1 THE FINDINGS

The literature review showed several shortcomings in the academic literature regarding the effectiveness of humanitarian accountability operationalisation tools in enhancing accountability. The aim of this research was to understand how certification can contribute to the accountability of humanitarian and development NGOs. In particular, on the one hand, this study aimed to understand the motivations and expectations that drive humanitarian and development NGOs to decide to be certified. On the other hand, it also intended to comprehend how NGOs perceive the contributions of certification on different dimensions and forms of humanitarian accountability. To do so, this paper studied the particular case of the Humanitarian Quality Assurance Initiative (HQAI) certification scheme against the Core Humanitarian Standard on Quality and Accountability (CHS). The findings were presented in chapters 4 to 6 and are listed in Appendix 5.

Regarding the motivations and expectations in being certified, data analysis showed that humanitarian and development organisations are motivated to apply for the certification scheme for reasons associated to the concept of accountability as a virtue and as a mechanism. Indeed, on one hand organisations are motivated by their own values and goals, which were often considered as aligned to the CHS and the certification practice. Organisations also wish to improve, learn and share best-practices with their peers. In particular, small organisations seek to improve their governance and organisational capacity. On the other hand, NGOs hope, through certification, to externally signal a better image, reputation and build more trust among stakeholders. Finally, small organisations also see certification as a chance to gain legitimacy in competitive contexts.

In contrast, even if the non-certified organisations interviewed were not enough in number to generalise the results of the interviews held with them, what emerged is that some NGOs are not certified as they prefer to firstly improve their performance against the CHS before being certified and risk failing the audit. Others might hesitate due to some certification challenges such as costs, language barriers. Finally, some might not be interested in HQAI's certification at all as already satisfied with other accountability tools or other forms of audit (e.g. ECHO).

Concerning the impacts of certification on accountability, almost all the organisations reported a positive contribution of the certification scheme to their answerability, transparency and responsibility towards their stakeholders through improved communication and information sharing. Respondents witnessed an increased participation of affected communities and better consideration and responsiveness to their needs through the introduction or improvement of complaint and consultation mechanism.

Due to certification, organisations also mentioned becoming more accountable for their policies, procedure and guidelines on different matters such as PSEAH, AAP, information and communication and complaint mechanisms. Some mentioned better accountability for risks through better risk assessment and the adoption of preventive and protection measures such as staff safety and security, data protection, financial risk and environmental assessments. Other interviewees reported enhanced accountability for their staff conduct through for example, improved Codes of Conduct. Accountability improvements due to certification were also mentioned in relation to planning and monitoring activities by improving control mechanisms, involving and consulting affected populations, staff at country offices and other measures. Some organisations acknowledged enhanced organisational and staff capacity thanks to

certification by creating new job positions, staff training, increasing communication and collaboration and much more.

Overall, through the certification experience, interviewed NGOs stated becoming more accountable to different stakeholders, such as donors (even though some of them still do not recognise or value the CHS certification), national or local authorities, peers, partners, etc. For some surveyed NGOs this translated in easier partnerships. Organisations showed even increased internal accountability. In particular, large organisations noticed improved communication with country offices, better coordination, cooperation and support. Small NGOs report better staff safety and security. Moreover, organisations also remarked enhanced accountability towards their own internal values and principles: interviewees mentioned being more committed to their values, principles and ethics.

Finally, from the interviews, the stakeholder's group that seems to be better addressed and considered by NGOs due to the certification process is affected populations, mainly through participation and responsiveness mechanisms. Recall, that this is one of the main goals of HQAI and the CHS: increase accountability to affected populations (AAP).

To conclude, changes undergone by organisations are defined by change management theories as first-order changes, namely "incremental modifications in aspects of the existing structures, systems, or processes" (Akingbola et al., 2019, p.9) and not organisation-wide and radical transformations. First-order changes, as the ones presented in this research due to HQAI's certification scheme, are made primarily at small scale, they are incremental and do not disrupt the overall organisational system (Akingbola et al., 2019).

While major impacts and benefits have been presented, some challenges related to HQAI's certification scheme were also identified. The most mentioned being the amount of resources needed (i.e. dedicated personnel, financial costs, work and time). Some respondents also reported the still little recognition and valorisation of CHS certification among some donors and even humanitarian actors. Although less mentioned, some organisations presented challenges related to possible misunderstandings with auditors, language barriers, the amount of documentation and evidence required to carry out audits and the fact that audit results are presented on the basis of country programmes and project sites samples which not always represent the organisation's overall performance.

It has to be highlighted that many more positive than negative impacts of HQAI's certification scheme were identified.

The aim of this research was not only to list the impacts of certification on accountability, but also to understand how those contributions take place (Figure 5). Firstly, certification was introduced as a learning experience, as external experts show to organisations their strengths and weaknesses to be improved. The certification scheme also motivates audited organisations to change, improve and correct non-conformities, otherwise they risk failing the audit, losing the certification and thus having image damages. Since closing CARs has to be done in a limited timeframe, certification is also an accelerator of change and improvement as it puts accountability high in the agenda. For these same reasons the central management of the audited organisations are more able to motivate and coordinate also the contribution of country offices and field level staff to the general accountability and improvement effort.

Finally, no major differences in drivers, impacts and challenges have been identified between NGOs of different sizes and geographical origins.

## 7.2 LIMITATIONS, CONTRIBUTIONS & RECOMMENDATIONS FOR FUTURE RESEARCH

This study is not without limitations. The primary challenge was the difficulty in measuring accountability, and thus the impact of certification on humanitarian accountability, as to date there is no commonly recognised and accepted methodology or indicators in the humanitarian sector. It is important that in the future an agreement is reached and a framework and indicators are developed as reference to measure accountability. This would allow for comparison of the performance of different actors and accountability mechanisms.

The difficulty in measuring accountability is not limited to the lack of agreed indicators and methodologies. It is also due to the fact that accountability is not only the result of a specific tool, but the combination of different mechanisms and strategies adopted by NGOs. In other words, as Harvey (2006) explains, it is almost impossible to isolate the impact of quality assurance and thus the certification scheme from other potentially influential variables. The same rational applies to the attempt to identify the impacts of certification alone on accountability: isolating the contributions of certification is not possible, since certification schemes always go with a standard, against which audits are carried out. This implies that the impact of a certification scheme will always be related to the ones of the standard against which the certification audits are carried out. For this same reason, the findings of this research should be generalised to other certification schemes with caution. Moreover, future research could carry out a comparative work between NGOs that ‘only’ adopt the standard and those that are also certified. This could thus highlight possible differences in the impact these two have on accountability. This type of research may confirm (or not) the results of this thesis.

Beyond its limitations, with its findings this thesis has contributed to the broad research about the effectiveness of accountability operationalisation mechanisms and tools by presenting the impacts of HQAI’s certification scheme on different dimensions and forms of accountability. Furthermore, the approach adopted by this study is a relatively new one in humanitarian accountability research. Indeed, the existing literature has been focusing on accountability as a relational concept, but has hardly ever considered it through the lenses of the NGOs perceptions (Abouassi & Trent, 2016). By explaining in detail to which forms of accountability (e.g. forward, strategic, practical, etc.) certification contributes through the eyes of certified organisations, this research can also be a reference for other NGOs that may want to achieve certain accountability goals and might consider certification to achieve them.

It is relevant to mention that different stakeholders could have different perceptions and opinions about the impacts of certification on NGOs’ accountability, but due to time, resources and contextual constraints, only NGO narratives were considered in this research. Therefore, it might be relevant for future research not only to consider organisation’s opinions about the effectiveness of certification in contributing to humanitarian accountability, but also that of other stakeholders (e.g. donors, affected populations, partners, authorities): how do they perceive NGOs accountability changes after being certified? This would make it possible to ascertain whether the impacts and benefits mentioned by the organisations in this interview are also confirmed and perceived by these actors. This remains to be answered.

Beyond studying the impacts of the certification scheme on accountability, this study has also explored the motivations and expectations of NGOs to decide to be certified. This might be relevant for quality assurance providers, such as HQAI, which might be willing to address some of those expectations with their services. However, the other side of the coin might also be worth to explore and understand: what are the reasons that push some organisations to adopt the CHS, but decide to not be certified against it? This study has in part explored this question, however future research should develop it further. Knowing the criteria that push NGOs to be or not certified is key for certification providers as HQAI to expand their services and work, and thus the recognition of their schemes.

Finally, this research hopes to be a basis for future more in-depth studies on certification in the humanitarian and development sector as a tool for better and enhanced accountability.

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## APPENDICES

### APPENDIX 1: HQAI's tweet in response to Lowcock



(HQAI, 2021)

## APPENDIX 2: CHS verification options

CHS VERIFICATION OPTIONS			
PRIMARY PURPOSE	<i>Learning and improvement</i>	<i>Demonstrate commitment and documents level of compliance</i>	<i>Confirm compliance</i>
OPTION	<b>Validated CHS self-assessment</b>	<b>CHS independent verification</b>	<b>CHS certification</b>
TOOLS	<ul style="list-style-type: none"> <li>• CHS Verification framework and guide</li> <li>• Self-assessment manual, online questionnaires and dashboards</li> <li>🔗 CHS scoring grid</li> </ul>	<ul style="list-style-type: none"> <li>• CHS verification framework and guide</li> <li>• Audit tools developed by the conformity assessment body (CAB)</li> <li>🔗 CHS scoring grid</li> </ul>	<ul style="list-style-type: none"> <li>• CHS verification framework and guide</li> <li>• Audit tools developed by the CAB</li> <li>🔗 CHS scoring grid</li> </ul>
LIFE CYCLE	<b>2 years</b> Year 0: Self-assessment Year 1: Improvement plan implementation	<b>4 years</b> Year 0: Initial audit Year 1: Year 2: Mid-term audit Year 3:	<b>4 years</b> Year 0: Initial audit Year 1: Maintenance audit Year 2: Mid-term audit Year 3: Maintenance audit
WHO IMPLEMENTS THE ASSESSMENT / AUDIT	The organisation itself, supported by CHS Alliance	Trained CHS auditors	Trained CHS auditors
CONTROL OF THE ASSESSMENT / AUDIT	CHS Alliance	Accredited and independent CAB	Accredited and independent CAB
OVERSIGHT OF THE CONTROLLER	CHS Verification Advisory Panel	Accreditation body	Accreditation body
OUTPUT OF THE ASSESSMENT / AUDIT	<ul style="list-style-type: none"> <li>• <b>Self-assessment report</b> including dashboards illustrating results scale 0-4 and improvement plan</li> <li>• <b>CHS Alliance stamp and certificate</b> recognising the completion of a validated self-assessment. <i>For CHS Alliance members only</i></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Independent verification report</b> including results scale 0-4</li> <li>• <b>CHS Alliance stamp and certificate</b> recognising the completion of an independent verification. <i>For CHS Alliance members only</i></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Certification report</b> including results scale 0-4</li> <li>• Certification stamp by the CAB</li> <li>• <b>CHS Alliance stamp and certificate</b> recognising the completion of a certification audit. <i>For CHS Alliance members only</i></li> </ul>
OUTCOME OF THE ASSESSMENT / AUDIT	<ul style="list-style-type: none"> <li>• Self-improvement, with CHS Alliance support to its members</li> <li>• Comparable data in the sector</li> <li>• First step towards external verification options</li> </ul>	<ul style="list-style-type: none"> <li>• Self-improvement, with CHS Alliance support to its members</li> <li>• Comparable data in the sector</li> <li>• Potential step towards the certification option</li> </ul>	<ul style="list-style-type: none"> <li>• Self-improvement, with CHS Alliance support to its members and annual surveillance audits by the CAB to assure on-going compliance with the CHS</li> <li>• Comparable data in the sector</li> </ul>

(CHS Alliance, 2020)

## APPENDIX 3: HQAI's certified NGOs until the mids of May 2021

Organisation Certified *	HO Country	Continent	Size **	Foundation year	Type	1st cycle	2nd cycle	Status
Diakonia	Sweden	Europe	25 CP	1966	International	2020		Active
Zoa	Netherlands	Europe	15 CP	1973	International	2020		Active
Tearfund	UK	Europe	42 CP	1968	International	2016	2020	Active
Takaful Alsham	Turkey	Europe/Asia (Middle East) <sup>1</sup>	2 CP	2012	International <sup>2</sup>	2020		Active
Okfam International	Kenya	Africa (Europe) <sup>3</sup>	40 CP	1995	International (Federated)	2018		Active
Norwegian Church Aid	Norway	Europe	24 CP	1947	International	2017		Active
Naba'a	Lebanon	Asia	15 PS	2011	National	2016	2020	Active
Mission East	Denmark & Begium	Europe	8 CP	1991	International	2017		Active
Medair	Switzerland	Europe	13 CP	1989	International	2019		Active
Islamic Relief Worldwide	UK	Europe	32 CP	1984	International	2017		Active
IBC	Turkey	Europe/Asia	N/A	1999	National/International <sup>4</sup>	2020		Withdrawn
Finn Church Aid	Finland	Europe	11 CP	1947	International	2017		Active
EFICOR	India	Asia	38 PS	1967	National	2019		Active
Danish Refugee Council	Denmark	Europe	39 CP	1956	International	2017		Active
Danish Red Cross	Denmark	Europe	20 CP	1876	International (Federated)	2018		Active
Dan Church Aid	Denmark	Europe	18 CP	1922	International	2017	2021	Active
Concern Worldwide	Ireland	Europe	22 CP	1968	International	2017		Active
COAST Trust	Bangladesh	Asia	15 PS	1998	National	2017		Active
Christian Aid	UK	Europe	26 CP	1945	International	2016	2020	Active
Caritas Denmark	Denmark	Europe	4 CP	1947	International	2018		Active
CAFOD	UK	Europe	40 CP	1960	International	2016	2020	Active
Act Alliance	Switzerland	Europe	135 members	2009	Network	2017		Active
ACT Church of Sweden	Sweden	Europe	25 CP	1974	International	2016	2020	Active
		<sup>5</sup> Europe = 18 - 20 <sup>6</sup> Asia = 3 - 5				<sup>7</sup> Naional = 3 - 4 <sup>8</sup> International = 18 - 19 Network = 1		

1. Turkey is situated in both the European and Asian continents. However, since Takaful Alsham mainly operates in Syria, it was considered as being appropriate, to clearly mention "Middle East", as culturally, historically and politically it is different from many Asian and European countries.
2. Takaful Alsham not only operates in Syria, but it has two projects in Turkey as well (as their initial audit reports states).
3. Even though Oxfam International has its HO in Kenya (Africa), its origins are British (Oxfam International, 2021) and is therefore considered as being an European organisation.
4. HQAI's publicly available reports of the certification audits of IBC report different information based on the evolution of the organisation's activities through the years. For the initial audit of 2018, the report describes IBC as an international organisation, while the following report as a national organisation and finally the mid-term audit report explains that the number of country programmes could not be verified, but two programmes in Yemen and Syria were identified. As two reports showed programmes beyond the Turkish borders, IBC is considered as a small international organisation.
5. They are 20 if IBC and Takaful Alsham, which have their HO in Turkey are included, otherwise they are 18.
6. They are 5 if IBC and Takaful Alsham, which have their HO in Turkey are included, otherwise they are 3.
7. 4 if IBC is also included as a national organisation.
8. 19 if IBC is also included as international.

\* Note that these are the organisations that already completed at least the initial audit for certification and for which the summary report was published on HQAI's website. Therefore, there might be many more NGOs in the process at the current moment, but for which a final decision has not been taken and the summary report not published yet.

\*\* CP = Country Programmes ; PS = Project Sites

All the information about the organisations were collected through the HQAI's official website. In particular from the last available publicly available audit reports of each organisation, available at the following link: <https://www.hqai.org/en/network/audited-partners/> (HQAI's official website > Network > Audited partners > Certified partners).

# APPENDIX 4: Data analysis

## Appendix 4.1: Key drivers that lead NGOs to decide to be certified

Theme	Category	Code	NGO-I	COAST Trust*	Medair	Flon Church Aid	IRW	DRG	ACT Alliance**	EFIGOR**	Mission East**	Takaful Alham**	ZOA**	IBC**				
Drivers	Accountability as mechanism	Reputation Image	"This was the main motivation point. To be unique" "He knows within (it) shows and the humanitarian environment"	"To demonstrate to other NGOs that COAST, even if it is a small organisation, can go to certification and maintain that global humanitarian standard" "demonstrate to others so that other international organisation or UN agencies cannot challenge COAST" "To show off the rest of the World that a small organisation with very fund can meet the international standard and be an example for others"	"It's a public recognition" "we want to be seen as a frontrunner in humanitarian work. The public recognition from IZQA that we are CHS certified is valuable testimony to that." "to have that public recognition again"		"By becoming certified we felt we were able to signal stronger commitment on our accountability to the public, to the donors, to the people that we are accountable to."								"Trust alone is not enough [...]. More is required, namely a system of checks and balances and robust mechanisms of collecting evidence and proof to demonstrate your commitment to accountability towards affected communities."			
		Legitimacy	"make a difference between those NGOs"															
		Performance				"we can also go on and see what our average rating is" "our strategy is to increase our overall rating in the CHS"												
		Expected increase in donations	"to raise more resources, more funds" "he knows within (it) shows and the humanitarian environment"															
		Donor pressure						"It was[...] mentioned by DEC" "DEC has requested to all the member agencies to either become certified or renounced against the CHS" "external demand from DEC, as other institutional donors"										
	Accountability as virtue	Beliefs Values Goals	"belief of power and the importance of the accountability" "we really wanted to be an NGO to act in accordance to CHS"	"we want for certification because we care about the standard" "we wanted to comply with the CHS"	"We are committed to excellence"	"Because we were saying that we are a human rights based organisation and the standard is about the rights of the people. We thought that if we want to be that sort of organisation, that was something we had to follow, to put in practice what it means to be a human rights organisation."		"We felt that there was a genuine desire and genuine demand for greater accountability"		"where that CHS certification is important to uphold a high standard in protecting the rights and dignity of the communities we serve." "We see it as part of our duty-of-care"	"It has always been important for EFIGOR to be accountable to the people we serve and to continuously improve the way we work"	"Going for certification in 2017 built up on the work that we had been doing on accountability and quality."		"putting people at the heart of humanitarian action is reflected in our vision and mission" "ZOA has a long tradition of investing in accountability"	"to stay true to its values of alleviating the suffering of people responsibly"			
		Learning & Improvement	"we wanted to improve our accountability"	"we wanted to [...] extend our existing capacity" "we wanted to see organisational excellence, institutional capacity" "The first intention was to make our organisational excellence and institutional building" "enhance COAST's internal mechanisms and strengthen existing organisational capacity for excellence and compliance with the CHS"		"To assess where we are as an organisation, what are our strengths and weaknesses."		"greater accountability" "accountability to affected populations and that is the main reason why we went for certification"	"To improve, to learn" "important to uphold a high standard in protecting the rights and dignity of the communities we serve"		"we were the quality of our programmes" "continuously improve the way we work"	"was also seen as an opportunity for learning" "to receive an external insight on areas of strengths and areas of improvement" "It also holds us accountable in making progress in those areas"	"to learn from the CHS certification" "we wanted to learn where we already apply the CHS correctly and where we can improve" "we aimed to enhance our accountability system overall and be more accountable to donors, partners, and members of the affected communities"	"institutional improvement" "to explore the weaknesses of IBC" "improve our institutional capacity" "good governance" " endeavor to work with good governance, accountable and continuously learn as an organisation"				
		Best-practice sharing	"jointly acting for a shared goal" "the certification process was a shared goal" "to work more for our beneficiaries and other stakeholders, with a true and shared goal"			"Some of our peer organisations with which we cooperate [...] had earlier adopted the standard or even been certified"		"make that external alignment"		"to encourage other members to undergo one of the CHS verification options, and to exchange knowledge on the process" "rather first-hand experience on the certification process to then encourage our 135 members to get CHS certified or independently verified"								
		Objectivity & Expertise				"the insight that they give based on the audits that they do, that we might not see ourselves" "the insight that we get from an outside set of eyes." " [...] was the time when we realised that we had to assess where we were, we needed a comprehensive way to look at our procedures and practices." "we would have liked this mirror to show us where we were as an organisation"			"we wanted to be certified by an external accountability standard"	"to receive an objective and independent view on our performance"		"to receive an external insight"	"to receive an external review of the weaknesses and strengths of Takaful Alham's systems and policies concerning the CHS"	"to get an external view on how well we are applying the CHS"	"to see the reality through and independent audits"			

\* Organisations interviewed for this research but for which an interview held by IRQA was also analysed and thus the coding is a combination of both.  
 \*\* Interviews held by IRQA and published on its website (see methodology for the specific links).

Theme	Category	Code	NGO1	COAST Trust*	Mediac	Finnc.Church.Aid	IRW	DRC	ACT Alliance**	EFICOR**	Mission East**	Takaful Alham**	ZOA**	IBC**	
Fundamental constituents of accountability	Responsibility	Perform a services as requested	"it improved our communication with staff"	"we have a "just right to leave" policy for all external stakeholders"	"informed them who we are, what we are about, how we work, our ethical commitments" "we are doing more of telling beneficiaries about our commitments, what they should expect from us."	"We openly also tell out stakeholders that we are certified, that they can assess the audit reports."	"if you don't demonstrate the improvements in this area your certification will be withdrawn and that is a big reputational risk that comes with it" "we did not want to fail!" "certification increased our impact and our drive to do well in those areas because we did not want to risk failing"	"They regional accountability working groups) can share information, we can also share from the global level" "We are always sharing updates about the audit process, outcomes, corrective actions to be taken etc. [...] We share our progress reports, action plans and HQAI report summaries and annexes. We are transparent about where EBC's weaknesses are and staff definitely appreciate it."	"guidelines on communication with communities" "better information for affected communities on ACT Alliance itself"	"The communities have been informed on these changes and know now what they can expect from the behaviour of staff and the activities of EFICOR." "EFICOR developed - with its staff- do's and don'ts that are visible in all offices and known by staff."	N/A	"communities became more familiar with our programmes and gained more knowledge of Takaful Alham's accountability mechanisms" "One of the major learning was the issue of information sharing." "we certainly pay more attention to how we share information and set up complaint channels since the audit." "TA uses its social media and other communication channels to explain to its peers about both CHS <- CHS certification!"	N/A	"people who are part of IBC's programmes are now informed about what they can expect from IBC"	
		Duty													
		Information													
		Justification (e.g. why is done)													
	Stakeholder /Transparenc	Explanation (e.g. what is done)													
		Consequences													
	Participation	Reward / Incentive	"certification was an excitement and motivation"	"I believe the process gives a goal to local organisations for improvement"											
		Complaint mechanisms	"improve its complaints response" for complaint response mechanism"	"certification helped COAST recognise the need to improve its systems in different areas including e.g. [...] the Complaint and Revenue Management"				"the agenda around complaint mechanism just went to the top" "we have updated our complaint policies" "culture change on complaint mechanism and accountability"	"they created my position dedicated to commitments 4 and 5 of the CHS"	"concerns on [...] complaint handling mechanisms" "Guidelines about complaint handling mechanisms"	"We changed the policies around complaints and feedback and created the mechanisms together with committees from the community."	"We have since tweaked our process to ensure we consult the affected communities in the set up and monitoring of the complaint handling mechanism."	"Programme participants now know how to reach us if there are concerns." "we certainly pay more attention to how we share information and set up complaint channels since the audit." "standards for how staff, affected communities and other key stakeholders can report a grievance or complaint"	"learn about our lack of documented evidence on complaint handling [...] we had not developed a robust global system to properly handle our complaints [...] but led us to invest significantly in formalising these mechanisms" "standards for how staff, affected communities and other key stakeholders can report a grievance or complaint"	"people who are part of IBC's programmes are now informed about what they can expect from IBC, and how to file complaints"
		Participation mechanisms							"increase of CO who are deliberately addressing participation, improving how they engage with communities"			"working with them (members of the affected community) to complete handlogs mechanism"	"engagement of programme participants"		
		Consultation		"we also take participation of communities and affected communities in our project planning and monitoring"				"We realised that we must much more take into consideration and listen to people"		"guidelines on communication with communities"		"we changed our reporting template to include [...] how communities are involved in the process"			
		Involvement in decision making and planning						"involvement of the people we work with"							
		Feedback							"more proper feedback mechanisms in place" "increase on the number of CO that actually have feedback mechanisms in place" "I've written a global feedback and response mechanism guidance"	"feedback mechanisms have changed as well"	"We also learned a lot on developing complaint and feedback mechanism"	"Mission East has thoroughly worked on is the referrals of unmet needs"		"although we received feedback and complaints orally, and implemented them directly in the field, we had not developed a robust global system [...] that led us to invest significantly in formalising these mechanisms"	"quicker responses" "internal change and improvement"
		Change													
	Repercussions	Response	"improve its complaints response" "complaint response mechanism"							"concerns on [...] complaint handling mechanisms" "Guidelines about complaint handling mechanisms" "ensure that feedback from communities is incorporated in the programmes"		"consultation have helped Mission East and its partners in getting clarification on which channels are preferred and actually used by people we work with."			"allows IBC to adjust projects according to the feedback of affected communities"
		Adjust		"recognise the need to improve its systems in different areas including e.g. [...] the Complaint and Revenue Management"											

\* Organisations interviewed for this research but for which an interview held by HQAI was also analysed and thus the coding is a combination of both.  
 \*\* Interviews held by HQAI and published on its website (see methodology for the specific links).

Appendix 4.3: For what are organisations more accountable due to certification

Theme	Category	Code	NGO-I	COAST Trust*	Meclair	Emm Church Aid	IRX	DRG	ACT Alliance**	EFICOR**	Mission East**	Takaful Alham**	ZOA**	IRC**		
For what	Distance accountability	Policies	"we improved our policies" "Development and improvement of NGO-I information and communication policies, all the institutional policies" "build its institutional policies about prevention of sexual, exploitation, abuse"	"now COAST has a number of policies, guidelines" "now our policies are aligned with the commitments described in the CHS" "PAE-I policies"	"we now have organisational learning policy" "changed our environmental position paper into an environmental policy" "updated our accountability to affected populations policy"		"we have updated our complaint policies" "updating starting with the policies and process" "mapping out all the standards and incorporate them into our quality management system"	"now, it is a very specific and dedicated principle as part of our organisational strategy for 2025" "it has forced people to put in place policies" "I've been developing, improving and updating our accountability policies"	"identification of gaps in our policies and practices" "we recently developed a guideline on communication with communities"	"We changed the policies around complaints and feedback and created the mechanisms together with committees from the community."	N/A (Not addressed during the interview between HQAI and Mission East)		"we had not developed a coherent global system to properly handle our complaints [...] that led us to invest significantly in formalizing these mechanisms" "procedures for addressing complaints received and who is responsible for coordinating and handling complaints"	"development of new policies and mechanism" "new policy and mechanism on the Prevention of Sexual Abuse and Exploitation (PSE-I) that was standard"		
		Documentation collection / organisation						"in terms of moving, fast tracking policies, CHS has been useful for that"			"creation of processes for documentation and collection of evidence" "Now we know how to document, collect and structure evidence to demonstrate improvement." "learned how to formalize processes and apply them systematically"			"lack of documented evidence and compliance handling [...] led us to invest significantly in formalizing these mechanisms"		
		Decision-making processes	See conceptual foundation: involvement of stakeholders in decisionmaking and planning, monitor and evaluation, consultation, participation, responsiveness, feedbacks, etc.													
		Risk assessment		"certification helped COAST realize the need to improve its systems in different areas including e.g. [...] risk assessment"	"more rigorous in conducting environmental assessments"		"We realized that we are assessing the risks in our work, but we were assessing the risks from the perspective of our own organization and our own staff and not the people we are working with."					"we practice the show-then-do principle by assessing risks and mitigating potential negative effects of EFICOR's work continuously"		"Development of a risk matrix in the financial department to better anticipate and react to changes"		"introduction of an in-depth context analysis before starting a new project" "Financial, geographical and other risks are now assessed continuously to adapt programmes accordingly"
		Anticipatory / Preventive measures		"PAE-I policies" "improve its systems in different areas including e.g. [...] staff safety" "personal information protection"	"data protection is also an area that we have strengthened"						"prevention of sexual exploitation, abuse, and harassment"				"we also learned so much on operationalizing protection against sexual exploitation abuse and harassment (PAE-IH)"	"prevention of sexual abuse and exploitation" "adapt programme accordingly and guarantee for the safety and security of its staff"
		Planning, control, evaluation ***	"improvement of internal control mechanisms" ***	***	***	***	***	***	***	"this relevant KPI that every country office, every single year, will have to report to on accountability" "Previously there was only 1 colleague doing monitoring and evaluation and now we are a big team, the 6 of us"	***	"we put a rigorous process in place for all the different project phases"			***	"monitoring and evaluation became an inherent part of project cycle"
		Organisations and staff capacity	"we improved our [...] staff capacities" "intensive process for NGO-I to train its staff" "creation of a decision committee"						"Previously there was only 1 colleague doing monitoring and evaluation and now we are a big team, the 6 of us"	"designated position for quality and accountability in the Secretariat" "factor support our members in the area of quality and accountability" "collaboration between the different teams at the Secretariat improved" "It leads to better collaboration and mutual agreement on what to improve and how" "It really enhanced the teamwork and brainstorming" "capacity building" "building the capacity of both our core members' staff" "evolution of ACT4Learn Platform (Learning at Jobs.org) accessible for all members to learn and strengthen capacity"		N/A (Not addressed during the interview between HQAI and Mission East)	N/A (Not addressed during the interview between HQAI and Takaful Alham)		"we had to build capacities throughout the organization on the implementation of the CHS"	
Staff conduct			"improves its systems in different areas including e.g. the Code of Conduct (CoC)"				"We have included within country directors job description [...] This is to ensure that country office directors are prioritizing accountability and pushing it through their country office operations."		"we changed our reporting template to include the Code of Conduct, staff behaviour" "The online platform provides e-sources on [...] the Code of Conduct"	"EFICOR developed - with its staff - de- and don't"			"revised ZOA Code of Conduct outlining the standard of behaviour ZOA expects from staff and volunteers. This includes our firm commitment to PSE-IH and Child Protection."			
Sense of accountability	Values, Principles, Ethics, Culture	"It develops a team based and institutional based culture" "It became a culture"	"all these means we are trying to create a "open organisation culture"	"we are more rigorous in our ethical, our ethics training" "more rigorous in looking at some potential areas of "do no harm" as we plan our work"	"Thanks to the regular certification audits, we have now an external "mirror" to help us systematically assess if we really comply with these principles." "Gradually it has become more and more a culture and someone properly and now people understand why we are doing this."	"change of organisational culture" "we saw the actual transformation of culture and cultural change" "the organisation really moved towards that organizational culture change" "now, within the organisation, accountability is one of the top priority and CHS became the top priority"	"There are elements of our organisational values around inclusion, participation and others that touch on accountability, but now, it is a very specific and dedicated principle as part of our organisational strategy for 2025. This includes every specific KPIs and initiatives for us to work towards over the next five years."							"institutional improvement was necessary to stay true to its values of alleviating the suffering of people responsibly"		
		<p>* Organisations interviewed for this research but for which an interview held by HQAI was also analysed and thus the coding is a combination of both.</p> <p>** Interviews held by HQAI and published on its website (see methodology for the specific links).</p> <p>*** See also the conceptual foundations "participation" and "responsiveness"</p>														

Theme	Category	Code	NGO:1	COAST Trust*	McAid	Finn Church Aid	JRW	DRC	ACT Alliance**	EFICOR**	Mission East**	Takaful Alsham**	ZOA**	IBC**		
To whom	Internal accountability	Internal staff	"guarantee for the safety and security of its staff" "is improved-out communication with staff"	"improves its systems in different areas including e.g. [...] staff safety"		"we have helped our staff to reflect about their own work, to reflect about the standard and to learn. The experience here has been very encouraging"	"all the country offices know about it, although it took us a long time to raise awareness about the CHS"	"it helps us to be accountable to our staff as well" "It shows our staff at the regional and country level that we are serious about this." "We are always sharing updates about the audit process, outcomes, corrective actions to be taken etc. [...] We share our progress reports, action plans and HQAI report summaries and annexes. We are transparent about where DRC's weaknesses are and staff definitely appreciate it."	"better support our members in the area of quality and accountability" "collaboration between the different teams at the Secretariat improved" "It leads to better collaboration and mutual agreement on what to improve and how" "It really enhanced the teamwork and brainstorming"	"EFICOR developed - with its staff - do's and don'ts that are visible in all offices and known by staff."	N/A (Not addressed during the interview between HQAI and Mission East or not enough information)	N/A (Not addressed during the interview between HQAI and Takaful Alsham or not enough information)	"standards for how staff [...] use reports a grievance or complaints with reference to the ZOA Code of Conduct or any aspect of our work"	Not only staff has been trained on the new mechanism		
		Organisation's values, culture, mission, vision, beliefs, norms	See analysis "For what" and in particular, "values, beliefs, ethics, culture"													
	Internal accountability	Peers	"to be certified approves your status within the humanitarian environment" "it's a very much respected brand" "you prove your accountability"	"demonstrate to other NGOs (INGOs and UN agencies) that COAST even if it is a small organization, can go to certification and maintain that global humanitarian standard" "we are also trying to be an example for other organizations" [see document "Experience sharing"] "we became an example"			"Also it has in a way harmonised our systems with some other peer organizations and also with some of the local organizations."	"Look because we are certified, we are compliant in the external wide accountability, that's how it's been used" [...]"						"TA uses its social media and other communication channels to relate to its peers about both (CHS & CHS certification)"		
		Partners						"builds trust among donors and partners and stakeholders."		N/A (Not addressed during the interview between HQAI and ACT Alliance or not enough information)	N/A (Not addressed during the interview between HQAI and EFICOR or not enough information)	"the external audit confirmed our partnership approach and gave a seal of confidence that the approach we have worked very hard on is working very well. This is especially important for us as we have a partner-led approach in a number of countries where we have chosen not to do direct implementation"		"standards for how staff, affected communities and other key stakeholders use report a grievance or complaint"	N/A	
	Backward/ External accountability	Donors / Money-lender	"after certification, it made our incomes coming from the project, increase around 6.7%" "accountability is a high issue for program director and NGO's board in accordance to our donors, because our agreements require this condition"	"we are more accountable to [...] donor, then the government, then the other stakeholders" "since the beginning we maintain accountable relation with legal government and we also very much proactive in inclusive coordination with all other actor"	"I don't think it makes us more accountable to our donors, but it gives them the confidence that we are an organization that is accountable. Most importantly, it strengthens our accountability to beneficiaries, and I think that ultimately what the donor is after."	"The CHS extensively underpins the key requirements of most of our donors. When we assess and develop our organization based on the CHS, it helps us to become better aligned with these requirements."	"to signal or send a sort of stronger commitment on our accountability to the public, to the donors, to the people that we are accountable to"	"definitely among donors, it builds trust" "new partnership with CIDA and it was very highly looked upon that we were continuing to be part of this certification scheme"								"CHS certification helped us in proving our robust quality and accountability system while going through two new partnerships with donors. We always present the certification in donor meetings and we incorporate the certification mark and certificate in our external communication."
		National or local authorities/Governments	"we became more accountable [...] as well as our local stakeholders (municipalities, governments, national authorities, ministries, etc.)"													
	Forward/ Downward accountability	Recipients/Beneficiaries/Affected people/communities ***	"we became more accountable firstly to our beneficiaries, to our communities" ***	"we became more accountable to the people" ***	"it has boosted our existing average to be accountable to the people that we serve" "we are more accountable to our beneficiaries" "we have updated our accountability to affected populations policy" ***	"We realized that we must much more take into consideration and listen to people. And this relates to the involvement of the people we work with. I would say that if there is something that we had realized before, that was the thing." ***	"accountability to affected populations and that is the main reason why went for CHS certification" ***	"because of that first audit process they actually created a all new global position dedicated to accountability to affected populations" ***	"we now put people affected by crises even more at the centre of our work" ***	"now the communities play a central role not only in our activities but also in our politics and processes" ***	"working together on these issues has also further built the trust between Mission East and the affected communities" ***	***	***	***		
	<p>* Organisations interviewed for this research but for which an interview held by HQAI was also analysed and thus the coding is a combination of both.</p> <p>** Interviews held by HQAI and published on its website (see methodology for the specific links).</p> <p>*** See "conceptual foundations" and the particular improvements made in participation, responsiveness, answerability, communication to the benefit of affected populations.</p>															

Theme	Category	Code	NGO-I	COAST Trust*	Medait	Finn Church Aid	IRW	DRC	ACT Alliance**	EFICOR**	Mission East**	Takaful Alsham**	ZOA**	IRC**	
Challenges	Unknown or non-recognized	Non-valorisation				"[...] so many requests, assessments and reviews. It happened last year that we had the CHS audit and three other audits"		"we have to consistently try to justify why we are part of it, what we are getting from it"							
		Unpopularity	"we had many donors that did not had any idea of what does HQAI independent audit and independent certification is"	"any impact regarding donor recognition" "none have asked for CHS certification as part of a demonstration of organisational quality or capability" "has not increased our ability to source funding for our organizational's work" "certification is like a paper that has almost 0 value in Bangladesh. No donor recognize it and give fund for it"							"however this (recognition of CHS certification) has not progressed as fast as we wished"	"some donors do not know about the existence of CHS certification nor what it means to go through the process" "many humanitarian workers and local humanitarian organisations know about SPHERE standards but do not know the CHS will."			
	Resources invested	Workload	"we payed a lot of attention, time, effort" "it was a very intensive, long, though and intensive process for NGO-I"			"it takes a lot of time, it takes a lot of work"	"Audits take some time and energy"	"there is so much work that goes with it... Unbelievably... There is a lot of work... There is a lot of work..."	"labour intensive"		"we have invested a lot of time and work"	"certification has meant a huge chunk of work for us, both during and after the audits, especially since the weaknesses have to be addressed within a given and short timeframe" "a lot to organize and coordinate fr our team" "time consuming"	"getting certified requires developing systems and procedures, applying and embedding them in working processes, as well as sustained monitoring"	"team exercise and meant to invest professional time and resources for the dissemination of knowledge in the organisation"	
		Time							"It takes a lot of time"						
		Human capital		"deploy and have staff dedicated for this"											
		Financial		"everybody will praise you but nobody will be with you in terms of funding" "No donor recognize it and give fund for it"				"I wish that the cost wasn't an issue, especially for more local organisations and I also sometimes think for how long can it go for [...] how long can you keep doing this and is there more sustainable way without that cost"		"for national or local organisations such as EFICOR, the cost of an audit is a barrier"					
	Limits of the audit scheme	Documentation & evidences requirements		"a lot of internal and external coordination and documentation is required"	"there were a couple areas where we were doing quite well, but we did not have evidence and it was a bit frustrating" "there is a lot of documentation to demonstrate things" "there are hundreds of documents that we gave to HQAI to that review"							N/A (Not addressed during the interview between HQAI and Takaful Alsham or not enough information)	N/A (Not addressed during the interview between HQAI and ZOA )	N/A (Not addressed during the interview between HQAI and ZOA )	
		Sampling													
		Results & Conclusions			"what they say is good or bad is on going on one country" "if we are doing something in another country, they can't just give you credit for that"			"they don't have access in any disaggregated results" "generalised statements without considering context"							
		Language		"the meaning could change" "the majority of the organisational documentation is in national languages"			"linguistic diversity"								
		Subjectivity					"there were issues, there were a lot of judgements and observations made that did not consider the contextual complexities and that was a challenge" "subjective sometimes"								
		Relationship with auditor(s)	"miscommunication between NGO-I and HQAI's independent auditor"					"DRC Crews were frustrated with an auditor"							
	<p>* Organisations interviewed for this research but for which an interview held by HQAI was also analysed and thus the coding is a combination of both.</p> <p>** Interviews held by HQAI and published on its website (see methodology for the specific links).</p>														



Theme	Category	NGO-1	COAST Trust*	Medair	Finn Church Aid	IRW	DRC
Mechanisms of certification as driver for change	<u>Learning &amp; Improvement</u>	"experience and learning that we benefited from the certification process" "it makes you learn all the time" "to learn about this from the experts"	"we understood it [accountability to affected communities] when we went under the certification process" "the indicators, the audit questions helped us to become more accountable to affected people" "internal learning and development"	"improve your performance as an organisation over time" "internal learning and development"	"One very important thing in being accountable is continuous learning; that you or somebody else assess yourself, then you make conclusions and you improve and learn."  "Better understanding of the CHS"		"It's a continuous learning and improvement exercise" "every single year we learn more and more about where we are at, what we need to improve, how we actually made progress" "It helps us to identify strengths and weaknesses. As I said, it's about systematic improvement and address areas of non-conformity over time" "each and every single year becomes more and more challenging" "it's about systematic improvement and address areas of non-conformity over time" "It forces us to systematically address weaknesses"
	<u>Motivator</u>	"certification motivation made us to think jointly [...] and then jointly acting for a shared goal" "motivation for NGO-1 to become a more accountable NGO" "excitement about the certification" "certification was an excitement and motivation for NGO-1 to become more accountable"	"we became more accountable to the people, otherwise we could fail and we did not want to fail in this process" "I believe the process gives a goal to local organisations for improvement"	"it gives us a greater leverage to promote the good thing that we want and are doing" "it has boosted our existing leverage to be accountable to the people we serve" "it is a great motivator internally" "it gives us the motivation otherwise we will fail the audit" "it gives a boost in the organisation" "certification increased our impetus and our drive to do well"	"When we had our first certification audit as result we had 14 CARs [...] That also motivated us and pushed us forwards."	"internal drive for change"	"enforcing the organisation to be accountable" "it forces our organisation to be accountable"
	<u>Coordination &amp; Collaboration</u>	"certification motivation made us to think jointly and then jointly acting for a shared goal" "it improved our communication with staff" "it develops a team based and institutional based culture"			"country programmes conduct a self-assessment based on the CHS to review their own situation and help them the strengths but also the weakness and to incorporate improvements in their regular plans." "This has been the process that has pushed us forward and putting us more to discuss together as colleagues and different units from the organisation."	"all the country offices know about it, although it took us a long time to raise awareness about the CHS" "for all the different country offices to be on the same page" "we have to use that external pressure to make sure that everybody across the world, all country directors are on board on this CHS ship" "Without the certification we would not be able to motivate our country teams, all the country teams to adhere to the CHS"	"I think a positive development has been that we further understand how in a decentralised organisation there will always be a gap between HQ [Headquarters] and the field and we've certainly realized that through this process [...] we have put in place a regional accountability working group, where we have people who have CHS roles and responsibilities." "there is more ownership, also at the regional level, the regions take ownership" "When I started, I did a review of the number of country offices that had a self-assessment in place and I got like 8 country offices. Now we have almost 25 or 26 because they have the support." "increase of CO doing CHS self-assessment" "And with recertification we really have to engage the regions more and also make them more accountable as well, as they have a particular responsibility to proactively address different commitments, where there's weaknesses."
	<u>Prioritisation &amp; Acceleration</u>			"to prioritise among all the other important things" "there were things that we wanted to do or we were already doing, but they really accelerated them and gave a greater force to those things" "when you have the pressure of the audits, things move faster"		"now, within the organisation, accountability is one of the top priority and CHS becomes the top priority" "If it becomes a major or minor CAR then that becomes a top priority." "the agenda around complain mechanism just went to the top" "with the initial audit we have a timeframe and framework that we have to work towards. It really pushed us to really look into this area"	"The audit report mentioned areas to improve and this helped us to set priorities"
	<u>Objectivity &amp; Rigour</u>	"it's a discipline"	"we had it [accountability, transparency, participation, etc.] so some degree, but now we also have to undergo through all the indicators"	"it's the insight that they give based on the audit that they do, that we might not see ourselves" "certification was maybe more rigorous than we were" "rigorous discipline" "nothing carries the ways of certification"			"more consistency" "highest level of compliance, is more challenge" "holistic nature: they are looking at paper, the awareness of the staff and then the practice on the ground." "it's that triangulation of sources of information and data that I find very rich and useful"

\* Organisations interviewed for this research but for which an interview held by HQAI was also analysed and thus the coding is a combination of both.

## APPENDIX 5: Summary of the findings

### Drivers

**Accountability as a virtue** - NGOs decide to be certified because:

- there is an alignment of the CHS and the certification practice to the organisation's principles and goals;
- they are willing to learn and improve and, and in particular, small NGOs wish to enhance their institutional capacity and governance;
- they want to have objective, external and expert assessment of their performance and activities;
- they want to share best-practices with other humanitarian actors.

**Accountability as a mechanism**

- The majority of NGOs decide to be certified to increase their image, reputation and stakeholders' trust.
- Small organisations see on certification the possibility to gain legitimacy in competitive environments.
- Some organisations are driven by external pressures from donors.

### Impacts and contribution to humanitarian accountability

**Conceptual foundations:**

- All the organisations report positive impact of certification on affected populations *participation*.
- Almost all the organisations report improved organisation's *responsiveness* to affected populations.
- The majority of NGOs report enhanced *answerability, transparency and responsibility* towards different stakeholders.
- Most of the contributions of certification to humanitarian accountability's conceptual foundations relate to accountability to affected populations (AAP).
- Consequences and sanctions are the key mechanism driving change and improvement, otherwise there could be reputational damage.

**For what** - Organisations are more accountable for:

- Conceptual foundations (see above)
- **Practical accountability:** for their policies, guidelines and procedures, for staff conduct and staff accountability, for planning, monitoring and evaluation activities, for organisational and staff capacity.
- **Strategic accountability:** for ethics, principles, values and culture.
- More contributions were identified to practical accountability than to the strategic form.

**To whom:**

- **Forwards or downward accountability:** affected populations / beneficiaries (mentioned by all the organisations)
- **Internal accountability:** small organisations are more accountable to internal staff through improved staff safety and security and large organisations through better communication, training and support.
- **Backward or upward accountability:** organisations are more accountable to donors, and small organisations are more accountable also to national or local authorities.
- **Horizontal accountability:** small organisations are accountable to peers and become an example.
- Horizontal accountability is the least addressed, while AAP is the most reported.

### Benefits & challenges

**Benefits**

- All the positive impacts on accountability mentioned: conceptual foundations, "to whom" and "for what"
- Self-pride of small NGOs
- Increased image and reputation
- Almost all certified organisations report improved donors' trust

**Challenges**

- Unpopularity of HQAI's certification scheme
- Resources invested: workload, time, financial resources and staff involved
- Characteristics of the certification scheme: organisations with several country programmes are challenged by the presentation of the results, which is not disaggregated

### Certification mechanisms

- **Rigour, learning & improvement:** certification is a rigorous and objective scheme that shows to NGOs their weaknesses that otherwise would have not been identified, thus leading to learning and improvement.
- **Motivation:** if NGOs do not want to lose the certification and thus have reputational consequences, they have to improve.
- **Coordination & collaboration:** as the results of the audit depend on all country offices effort, certification is able to motivate the staff at country and field level as well, leading to better collaboration and coordination of large NGOs
- **Prioritisation & Acceleration:** given the limited timeframe to close non-conformities, organisations learn to prioritise accountability topics and accelerate change and improvement.