



AUDIT PREPARATION QUESTIONNAIRE (APQ) ENGLISH VERSION

AUDIT OBJECTIVES

The objectives of a NGO Benchmarking audit are:

- To assess the extent of a non-profit organization's compliance with the Best Management Practices outlined in the SGS "NGO Benchmarking Standard"
- To quantify the organization's performance against these Best Management Practices;
- To provide the organization with specific recommendations for continuous improvement purposes.

An outline of the Standard (NGO Benchmarking Standard Outline - English) is attached in Annex. Full version will be provided at least 2 weeks prior to the audit, for preparation purposes, together with a detailed working procedure.

To finalize contractual, scheduling and logistics arrangements, we would be grateful if you could kindly reply to the following questionnaire and send it back to your SGS contact. Thank you in advance for your cooperation!

Official Name of Organization

Acronym, if any

Address

Zip Code

City

Country

Organization's Representative

Title

Telephone

Fax

E-mail

Website

Date (year only) the organization was founded

Headquarters' Location

Number of branches/affiliates in-country

Membership/Volunteer-based Organization



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INTERNATIONAL CLASSIFICATION (ICNPO)

ICNPO Code (Main Sector Only)
(view the guide here)

Profile of Beneficiaries: _____

Operational Style
(view the guide here)

Operational Status

Number of Years of Field Experience _____

Affiliate or Parent Organization (if any): _____

Main Country of Operation _____

TOTAL STAFF, MANAGERS INCLUDED (FULL-TIME EQUIVALENT):

TOTAL STAFF (FTE) MANAGERS INCLUDED	PAID	VOLUNTARY (NON-PAID)
Head Office		
Branches		

FINANCIAL RESOURCES ALLOCATION:

The funds managed by your Organization can be distributed between those "allocated" [i.e. donor(s) require(s) their financing to be earmarked for specific purposes] and those "unallocated" [i.e. those funds on which your Organization retains full authority in terms of use]. Kindly provide such breakdown (rough pattern over the recent years), in percent (%) only.

PROPORTION OF FUNDS	%
Allocated	
Unallocated	

NAME OF THE ORGANIZATION'S THREE (3) MAIN FUNDING SOURCES, VOLUME-WISE:

This question is optional. If no information provided, please indicate "Not Available".

FUNDING SOURCES

Remarks: _____

What made you decide/agree to go for this audit? _____

Preference date
for Audit: _____

- Audit Scope:
- Scope 1(a): Headquarters Only
 - Scope 1(b): Headquarters with a limited but not representative number of operational sites
 - Scope 2: Multisite certification, based on a representative sample, headquarters included



AUDIT PREPARATION QUESTIONNAIRE (APQ) NGO BM STANDARD OUTLINE

NGO BENCHMARKING

(VERSION 2 – OCTOBER 2009)

A SERVICE CERTIFICATION STANDARD AIMED AT ASSESSING THE ACCOUNTABILITY AND PERFORMANCE OF NON-PROFIT INSTITUTIONS

Outline of the Criteria addressed in the NGO Benchmarking Standard
(The complete Standard is provided to the client upon contract signature.)

DIMENSION I: GOVERNING BODY (14 CRITERIA)

The Governing Body [in some cases referred as "Board", "Board of Directors", "Board of Trustees", etc.], is the highest policy-making body of a non-profit organization. It exercises a leadership role and provides the strategic direction of the organization. This body ensures that the long term vision-mission, goals, and objectives of the organization are carried out by the management and staff.

Key Criteria:

1. Governing Body: Independence and Voluntarism.
2. Governing Body: Fixed length of Terms of Office.
3. Formal Commitment from the Board Members to avoid Conflict of Interests.
4. Rotation of Board Members.
5. Attendance to the Board Meeting.
6. Selection of Board Members.
7. Conformity to the Organization's Election Procedure.
8. Board Effectiveness.
9. Effective implementation of the General Assembly's assigned functions.

DIMENSION II: STRATEGIC FRAMEWORK (9 CRITERIA)

This dimension deals with the organization's reason for being: its vision-mission statement, its existence, its consistency throughout the organization's operations, structure and processes, and how it projects itself to its beneficiaries and the public.

It investigates and assesses the extent to which these governing principles are documented, adopted, embedded, and made consistent with the organization's governing documents, structure, and processes, and how clearly these are communicated to its stakeholders and publics.

Key Criteria:

1. Vision/Mission.
2. Strategic Review.
3. Planning: Coherence between Vision/Mission and specific objectives and targets

4. Implementation: Coherence between Vision/Mission and specific objectives and targets
5. Phasing out (sustainability) Policy
6. Risk Management : Identification and Evaluation of Management Risks

DIMENSION III: INTEGRITY MANAGEMENT (10 CRITERIA)

This dimension addresses the organization's ethical standards and practices, checks and balances, behavioral policies, and non-conformance processes and systems.

Organizational policies, systems and procedures shall be pre-defined and documented so that staff from the top management down to the rank and file will be guided not only in the performance of their respective duties and responsibilities but more importantly in their conduct and behavior.

Key Criteria:

1. Declared adherence to Ethical Principles
2. Training of Staff and Volunteers on the Code of Conduct/Ethical principles
3. Handling and Communication of Internal Ethical Issues
4. Handling and Communication of Project Related Ethical Issues
5. Code of Conduct/Ethical Principles: Major non-conformity reported to the Governing Body
6. Potential Conflicts of Interest and formal commitment of Key Management Staff
7. Evaluation of Partners involved in Fundraising

DIMENSION IV: COMMUNICATION, ADVOCACY AND PUBLIC IMAGE (6 CRITERIA)

This dimension revolves around the communication policy of the organization to its various stakeholders, its donors or contributors, its publics, and within the organization, particularly in relation to its operational undertakings, finances, stewardship, and the overall image it wishes to build and project. The overall purpose is here to assess the policy of transparency and how the organization

keeps the public and its stakeholders apprised of its operations.

Key Criteria:

1. Annual Reports
2. Promotional Material(s)
3. Scope of information available to Stakeholders
4. External Communication on Key Meetings
5. Traceability of information flows

DIMENSION V: HUMAN RESOURCES (9 CRITERIA)

The dimension deals with how the organization handles human resources related matters such as recruitment, hiring, training, performance management, compensation and benefits, security, and employee relations. No matter how well-crafted the organization's policies, procedures, and programs may be these cannot be implemented without the right people.

Key Criteria:

1. Recruitment and Hiring Process
2. Job Description for paid staff and volunteers
3. Induction Programs
4. Evaluation of Staff and Management
5. Monitoring of Competencies and Skills versus Project Requirements
6. Consistency Check between HR Policy and Operational Realities

DIMENSION VI: FUNDRAISING, RESOURCES ALLOCATION AND FINANCIAL CONTROLS (21 CRITERIA)

This dimension focuses on financial policies, resource generation and allocation, and financial controls.

The objective is to determine the organization's levels of financial accountability and transparency.

Key Criteria:

1. Resource Generation Policy
2. Resource Generation Planning
3. External Financial Audit
4. Allocation of Administrative Expenses
5. Monitoring of Expenses as Inputs for Budget Adjustment
6. Prevention of Financial Misuse

7. Yearly Budget approved by the Board
8. Fundraising Efficiency

DIMENSION VII: OPERATIONS (18 CRITERIA)

This dimension deals with the organization's operations: from planning its major thrusts and objectives to detailing its mode of operations in the program, project, and field levels.

Organizations need to operate on certain planning, implementation, monitoring, evaluation and feedback adjustment systems. Each of these systems is essential in carrying out the organization's objectives and key performance indicators from the planning stage (at the "drawing table") to the program/project or field level activities.

Key Criteria:

1. Planning of Projects' Outputs, Outcomes and possibly Impacts
2. Impact Assessment Prior to Project's Implementation
3. Project's Phasing Out
4. Identification of Project Stakeholders
5. Stakeholders' Involvement
6. On-going communication of Field Activities to the targeted communities
7. Issuance of Regular Reports from Project Units
8. Definition of Procurement Procedures

DIMENSION VIII: OUTCOMES (7 CRITERIA)

This dimension investigates how programs' / projects' outcomes are measured, evaluated and communicated across the concerned parties. These outcomes need to be assessed after each planning and implementation cycle. This enables the organization to measure its performance.

For assessing these outcomes, the organization needs to get feedback from its stakeholders, measure their satisfaction, ascertain and verify unintended impacts, then distil and analyze the information for determining overall performance. The results are

then communicated back to the entire organization as well as its clientele and other stakeholders.

Key Criteria:

1. Unintended Project Consequences identified and included in the Project Reporting System
2. Monitoring System to ensure Timely and Appropriate Response to the Field
3. Assessment of Beneficiaries' Response
4. Feedbacks from Stakeholders included in the Periodic Reviews

DIMENSION IX: CONTINUOUS IMPROVEMENT (7 CRITERIA)

This dimension concentrates on the organization's continuous and sustained improvement. An organization needs to undergo an audit of its management system, making its findings known to all concerned parties, implement corrective or preventive actions and ultimately take stock of the lessons learned, towards the organization's continuous improvement.

Key Criteria:

1. Internal Management Audit
2. Consolidation of monitoring and auditing results into a Continuous Improvement Process
3. Discrepancies between Skills and Project Requirements are adjusted in the next Planning Cycle
4. Handling of Corrective /Preventive Actions
5. Safeguarding the Memory and Experience

NGO BENCHMARKING

(VERSION 2 – OCTOBER 2009)

NOTES ON THE ICNPO CLASSIFICATION

Source: Working Papers of the Johns Hopkins Comparative Nonprofit Sector Project Lester M. Salamon, Director and Helmut K. Anheier, Associate Director THE INTERNATIONAL CLASSIFICATION OF NONPROFIT ORGANIZATIONS: ICNPO-REVISION 1, 1996 (The Johns Hopkins University Institute for Policy Studies, 1996)

Extracts:

- Non-governmental organizations (NGOs) are classified according to their major activities. For example, NGOs offering basic health care services in rural areas would be classified in Group 3 400, "Other Health Services"; local NGOs providing development assistance by building local infrastructure would be classified in Group 6 100 "Economic, Social, and Community Development;" and organizations providing international humanitarian relief would be grouped in 9 100 "International Activities."
- Following national accounting principles, we would classify NGOs working internationally under Major Group 9 in their home country, and under their principal economic activity in their host country. For example, OXFAM would be classified in 9 100 "International," in the United Kingdom, but its local operations in Peru would be classified under Group 6 "Development and Housing," Group 5 "Environment," Group 4 "Social Services" or some other major group as applicable.
- Treatment of foreign establishments. Frequently, international organizations establish national affiliates or offices in different countries. Following national accounting conventions, local affiliates and subsidiaries of international nonprofit organizations are to be treated as "resident establishments," and therefore as part of the host countries nonprofit sector, if they maintain a presence for more than one fiscal year. For example, the Ford Foundation office in Rio de Janeiro would form part of the Brazilian nonprofit sector. Likewise, the local office of Save the Children in Moscow would be part of the Russian nonprofit sector, even though the headquarters of the organization is in Connecticut. By contrast, short term projects by foreign nonprofit organizations would not be treated as part of the host country's nonprofit sector.

Once you have read this NOTES on the ICNPO Classification, please select first by Group (1 to 12), then by Sub-Group (4 to 5 digits).

Select ONE ONLY among the ICNPO codes defined below.

GROUP 1: CULTURE AND RECREATION

Organizations and activities in general and specialized fields of culture and recreation.

1 100 Culture and Arts

Media and communications production and dissemination of information and communication; includes radio and TV stations; publishing of books, journals, newspapers, and newsletters; film production; libraries. Visual arts, architecture, ceramic art production, dissemination and display of visual arts and architecture; includes sculpture, photographic societies, Painting, drawing, design centers and architectural associations. Performing arts performing arts centers, companies, and associations; includes theatres, dance, ballet, opera, orchestras, and chorals and music ensembles. Historical, literary and humanistic societies promotion and appreciation of the humanities, preservation of historical and cultural artifacts, commemoration of historical events; includes historical societies, poetry and literary societies, language associations, reading promotion, war memorials, commemorative funds and associations. Museums general and specialized museums covering art, history, sciences, technology, culture. Zoos and aquariums

1 200 Sports

Provision of amateur sport, training, physical fitness, and sport competition services and events; includes fitness and wellness centers.

1300 Other Recreation and Social Clubs

Recreation and social clubs provision of recreational facilities and services to individuals and communities; includes playground associations, country clubs, men's and women's clubs, touring clubs and leisure clubs. Service clubs. Membership organizations providing services to members and local communities, for example: Lions, Zonta International, Rotary Club, Kiwanis.

GROUP 2: EDUCATION AND RESEARCH

Organizations and activities administering, providing, promoting, conducting, supporting and servicing education and research.

2 100 Primary and Secondary Education

Elementary, primary and secondary education at elementary, primary and secondary levels; includes pre-school organizations other than day care.

2 200 Higher Education

Higher education (university level) higher learning, providing academic degrees; includes universities, business management schools; law schools; medical schools.

2 300 Other Education

Vocational/technical schools technical and vocational training specifically geared towards gaining employment; includes trade schools; paralegal training, secretarial schools. Adult/continuing education institutions engaged in providing education and training in addition to the formal educational system; include schools of continuing studies, correspondence schools, night schools, sponsored literacy and reading programs.

2 400 Research

Medical research in the medical field includes research on specific diseases, disorders, or medical disciplines. Science and technology research in the physical and life sciences, engineering and technology. Social sciences, policy studies research and analysis in the social sciences and policy area.

GROUP 3: HEALTH

Organizations that engage in health related activities, providing health care, both general and specialized services, administration of health care services, and health support services.

3 100 Hospitals and Rehabilitation

Hospitals primarily inpatient medical care and treatment. rehabilitation inpatient health care and rehabilitative therapy to individuals suffering from physical impairments due to injury, genetic

defect or disease and requiring extensive physiotherapy or similar forms of care.

3 200 Nursing Homes

Nursing homes inpatient convalescent care, residential care as well as primary health care services; includes homes for the frail elderly, nursing homes for the severely handicapped.

3 300 Mental Health and Crisis Intervention

Psychiatric hospitals inpatient care and treatment for the mentally ill. Mental health treatment outpatient treatment for mentally ill patients; includes community mental health centers, and halfway homes. Crisis intervention outpatient services and counsel in acute mental health situations; includes suicide prevention and support to victims of assault and abuse.

3 400 Other Health Services

Public health and wellness education public health promoting and health education; includes sanitation screening for potential health hazards, first aid training and services and family planning services. Health treatment, primarily outpatient organizations that provide primarily outpatient health services—e.g., health clinics, vaccination centers. Rehabilitative medical services outpatient therapeutic care; includes nature cure centers, yoga clinics, and physical therapy centers. Emergency medical services to persons in need of immediate care, includes ambulatory services and paramedical emergency care, shock/trauma programs and lifeline programs; ambulance services.

GROUP 4: SOCIAL SERVICES

Organizations and institutions providing human and social services to a community or target population.

4 100 Social Services

Child welfare, child services, day care services to children, adoption services, child development centers, foster care; includes infant care centers and nurseries. youth services and youth welfare services to youth; includes delinquency prevention services, teen pregnancy prevention, drop-out

prevention, youth centers and clubs, job programs for youth; includes YMCA, YWCA, Boy Scouts, Girl Scouts, Big Brothers/Big Sisters. Family services to families, includes family life/parent education, single parent agencies and services, family violence shelters and services. services for the handicapped services for the handicapped; includes homes, other than nursing homes; transport facilities, recreation and other specialized services. Services for the elderly organizations providing geriatric care; includes in-home services, homemaker services, transport facilities, recreation, meal programs and other services geared towards senior citizens. (Does not include residential nursing homes.) self-help and other personal social services programs and services for self-help and development; includes support groups, personal counseling, credit counseling/money management services.

4 200 Emergency and Relief

Disaster/emergency prevention and control organizations that work to prevent, predict, control, and alleviate the effects of disasters, to educate or otherwise prepare individuals to cope with the effects of disasters, or provide relief to disaster victims; includes volunteer fire departments, life boat services, etc. temporary shelters organizations providing temporary shelters to the homeless; includes travelers aid, and temporary housing. refugee assistance organizations providing food, clothing, shelter and services to refugees and immigrants.

4 300 Income Support and Maintenance

Income support and maintenance organizations providing cash assistance and other forms of direct services to persons unable to maintain a livelihood. Material assistance organizations providing food, clothing, transport and other forms of assistance; includes food banks and clothing distribution centers.

GROUP 5: ENVIRONMENT

Organizations promoting and providing services in environmental conservation, pollution control and prevention,

environmental education and health, and animal protection.

5 100 Environment

Pollution abatement and control organizations that promote clean air, clean water, reducing and preventing noise pollution, radiation control, hazardous wastes and toxic substances, solid waste management, recycling programs, and global warming. natural resources conservation and protection conservation and preservation of natural resources, including land, water, energy and plant resources for the general use and enjoyment of the public. environmental beautification and open spaces botanical gardens, arboreta, horticultural programs and landscape services; includes organizations promoting anti-litter campaigns, programs to preserve the parks, green spaces and open spaces in urban or rural areas, and city and highway beautification programs.

5 200 Animal Protection

Animal protection and welfare animal protection and welfare services; includes animal shelters and humane societies. wildlife preservation and protection wildlife preservation and protection; includes sanctuaries and refuges. Veterinary services animal hospitals and services providing care to farm and household animals and pets.

GROUP 6: DEVELOPMENT AND HOUSING

Organizations promoting programs and providing services to help improve communities and the economic and social well being of society.

6 100 Economic, Social and Community Development

Community and neighborhood organizations working towards improving the quality of life within communities or neighborhoods—e.g., squatters' associations, local development organizations, poor people's cooperatives. Economic development programs and services to improve economic infrastructure and capacity; includes building of infrastructure like roads, and financial services such as credit and savings

associations, entrepreneurial programs, and technical and managerial consulting, and rural development assistance. Social development organizations working towards improving the institutional infrastructure and capacity to alleviate social problems and to improve general public well being.

6 200 Housing

Housing association development, construction, management, leasing, financing and rehabilitation of housing. housing assistance organizations providing housing search, legal services and related assistance.

6 300 Employment and Training

Job training programs organizations providing and supporting apprenticeship programs, internships, on-the-job training, and other training programs. Vocational counseling and guidance vocational training and guidance, career counseling, testing, and related services. vocational rehabilitation and sheltered workshops organizations that promote self sufficiency and income generation through job training and employment.

GROUP 7: LAW, ADVOCACY, AND POLITICS

Organizations and groups that work to protect and promote civil and other rights, or advocate the social and political interests of general or special constituencies, offer legal services and promote public safety.

7 100 Civic and Advocacy Organizations

Advocacy organizations that protect the rights and promote the interest of specific groups of people—e.g., the physically handicapped, the elderly, children, and women. civil rights associations' organizations that work to protect or preserve individual civil liberties and human rights. ethnic association's organizations that promote the interests of, or provide services to, members belonging to a specific ethnic heritage. civic associations programs and services to encourage and spread civic mindedness.

7 200 Law and Legal Services

Legal services legal services, advice and assistance in dispute resolution and

court related matters. crime prevention and public safety crime prevention to promote safety and precautionary measures among citizens. rehabilitation of offenders programs and services to reintegrate offenders; includes half way houses, probation and parole programs, and prison alternatives. victim support services, counsel and advice to victims of crime. consumer protection association's protection of consumer rights, and the improvement of product control and quality.

7 300 Political Organizations

Political parties and organizations activities and services to support the placing of particular candidates into political office; includes dissemination of information, public relations and political fundraising.

GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION

Philanthropic organizations and organizations promoting charity and charitable activities.

8 100 Philanthropic Intermediaries and Voluntarism Promotion

Grant making foundations private foundations; including corporate foundations, community foundations and independent public-law foundations. voluntarism promotion and support organizations that recruit, train, and place volunteers, and promote volunteering. fund-raising organizations federated, collective fund-raising organizations; includes lotteries.

GROUP 9: INTERNATIONAL

Organizations promoting greater intercultural understanding between peoples of different countries and historical backgrounds and also those providing relief during emergencies and promoting development and welfare abroad.

9 100 International Activities

Exchange/friendship/cultural programs and services designed to encourage

mutual respect and friendship internationally. Development assistance associations programs and projects that promote social and economic development abroad. International disaster and relief organizations that collect channel and provide aid to other countries during times of disaster or emergency. international human rights and peace organizations which promote and monitor human rights and peace internationally.

GROUP 10: RELIGION

Organizations promoting religious beliefs and administering religious services and rituals; includes churches, mosques, synagogues, temples, shrines, seminaries, monasteries, and similar religious institutions, in addition to related associations and auxiliaries of such organizations.

10 100 Religious Congregations and Associations

Congregations churches, synagogues, temples, mosques, shrines, monasteries, seminaries and similar organizations promoting religious beliefs and administering religious services and rituals. associations of congregations associations and auxiliaries of religious congregations and organizations supporting and promoting religious beliefs, services and rituals.

GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS

Organizations promoting, regulating and safeguarding business, professional and labor interests.

11 100 Business and Professional Associations, Unions

Business association's organizations that work to promote, regulate and safeguard the interests of special branches of business—e.g., manufacturers' association, farmers' association, bankers' association. professional associations organizations promoting, regulating, and protecting professional

interests—e.g., bar association, medical association.

Labor union's organizations that promote protect and regulate the rights and interests of employees.

GROUP 12: [NOT ELSEWHERE CLASSIFIED]

12 100 N.E.C.

NGO BENCHMARKING

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OPERATIONAL STYLE

Please select ONE ONLY, the most PREVALENT among the definitions provided below.

- Direct Implementation - The organization implements projects using its own resources, including staff, equipment, logistics, and it manages all aspects of a program.
- Subcontracting - An operational method increasingly used by donor agencies. An NGO is subcontracted to carry out particular, usually large scale type of tasks.
- Working Through Partners - An organization goes to the target population through a third party organization that is their partner in project. These partner organizations are usually local NGOs. The funding organization does not take a role in the implementation of the projects, but may take the role of adviser, or monitor.
- Staff Secondment - A more experienced or technical NGO is sent to another operational organization as specialists and advisers.