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Gender Links

PPA Pre-grant Due Diligence Assessment Report

Site visit date: 23-25 March 2011
Report completion date: 30 March 2011

Prepared by KPMG for the Department for
International Development

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1. Executive Summary

1.1. Purpose and use of this report

The Department for International Development (“DFID”) has engaged KPMG to conduct a Pre-Grant Due Diligence Assessments on the specified Civil Society Organisation (“Grantee”). The purpose of the Pre-Grant Due Diligence Assessment (“Assessment”) is to assist DFID in determining whether or not the Grantee is suitable to receive **Programme Partnership Arrangement (“PPA”)** funding. KPMG has provided observations on certain fiduciary and reputational matters to assist DFID in making its decision. We are not providing an opinion as to whether DFID should provide funding to the Grantee.


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1.2. Overview of the Grant and Grantee

Name of Grantee	Gender Links
Site visit address	9 Derrick Avenue, Corner Marcia Avenue, Cyrildene, 2198, Johannesburg, Gauteng, South Africa
Description of Grantee	The Grantee is a South African Non Government Organisation (NGO) founded in 2001. It envisions a region in which women and men are able to participate equally in all aspects of public and private life.
Grant Type	General PPA
Provisional Grant Amount	£ 624,867 (Approximate South African Rand equivalent ZAR 7,232,465)
Purpose of the Grant	The Grantee’s policy priority for the PPA is to ensure sustained momentum towards the implementation of the Southern African Development Community (SADC) Gender Protocol that provides a specific, time bound framework subscribed to at the highest levels of government.

1.3. Critical and High Priority Findings

Based on the scope of our Assessment set out in our Engagement Letter dated **6 June 2011**, and the definitions of Critical and High priority findings, outlined in Section 2:

	No Critical financial or operating weaknesses were observed during our assessment. However, high priority financial and/or operating weaknesses were observed. These have been outlined in the table below.
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Our **High** priority findings and recommendations relating to the organisation are noted below:

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No.	Priority level	Area	Key Findings & Recommendations
1	●	Governance	<p><u>Conflict of Interests policy and contracting of Board Members</u></p> <p>There is no Conflicts of Interests policy, although KPMG noted that the Policies and Regulations, clause 139 makes reference to conflict of interest.</p> <p>The Grantee employs the services of certain Board Members as consultants because of their skills, experience and relationships. This could create a conflict of interest, as the board member has an interest in the contract.</p> <p>In the instance identified by KPMG, the transaction was recorded in the consultants contracts register, the amount appeared to be at arm's length in relation to other third party consultants and it was disclosed in the Register of Directors Interest. Therefore there does not appear to be a conflict of interest.</p> <p><i><u>Recommendation</u></i></p> <p><i>DFID should require the Grantee to introduce a Conflicts of Interest policy with clear guidelines for dealing with contracting of Board Members, including non-voting clauses, etc. within three months of the commencement of the grant. The Grantee should also ensure that the register of director's interest in contracts is up to date and that any potential conflicts of interest are identified and reported as appropriate.</i></p>
2	●	Systems, processes and procedures	<p><u>Foreign exchange risk management</u></p> <p>Foreign grants are converted at the spot exchange rate on the date of receipt. This is done in order to manage certainty of the South African Rand equivalent. Certainty is important as the bulk of the Grantee's expenditure is in South Africa Rand.</p> <p>The concern is that the "spending power" of new PPA grant will be impacted negatively if the South African Rand is to grow firmer against the British Pound in the foreseeable future. The Grantee does not have a formal foreign currency risk management policy and financial instrument to manage this risk.</p> <p><i><u>Recommendation</u></i></p> <p><i>DFID should require the Grantee to investigate appropriate actions to mitigate its increased foreign exchange risk and prepare and implement a foreign exchange policy in order to hedge its risk within three months of the commencement of the grant.</i></p>
3	●	Financial	<p><u>Reliance on DFID</u></p> <p>DFID is the Grantee's largest donor, contributing approximately 40% towards the Grantee's total donor fund revenues.</p> <p>The Grantee's income dropped from ZAR 31 million in the 2009/10 financial year to approximately ZAR 25 million in the currently unaudited 2010/11 figures, although some of this is due</p>

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No.	Priority level	Area	Key Findings & Recommendations
			<p>to the impact of grants being received around the year end. In addition, one of the other key donors, MDG, is up for renewal in 2011. MDG contributes approximately 20% of total donor revenues.</p> <p><i>Recommendation:</i> DFID should require the Grantee to provide cash flow information and confirmation of confirmed funding for the 2011/12 financial year, and comment on the reliance on DFID, within three months of the commencement of the grant.</p>

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2. Background

2.1. Approach

Our Assessment consisted of reading grant proposal documentation, financial records and information relating to the Grantee, and interviews with Grantee personnel and other individuals where relevant. This included a two-day site visit at the main offices of the Grantee. Appendix A includes a list of the documentation referred to and the people interviewed.





Our assessment focused on eight areas:

- 1) **Governance:** Assessment of the integrity of the organisation's operational status, structure, purpose and objectives.
- 2) **Financial:** Review of the financial status, viability, and capacity to manage the provisionally agreed grant.
- 3) **Programmatic:** Evaluation of the capacity, technical skills and relevant experience to manage activities funded by the provisionally agreed grant.
- 4) **Human Resources:** Analysis of the use and application of best practise Human resource management policies and procedures.
- 5) **Systems, processes and procedures:** Analysis of the robustness of the organisation's operational and commercial systems, processes and procedures, including compliance with any policies, laws and regulations.
- 6) **Environmental risk management:** Assessment of the organisation's procedures for managing environmental risks.
- 7) **Value for money:** Review of how the organisation considers value for money and opportunities for improving efficiency while protecting the objectives of the grant.
- 8) **Results and impact:** Review of how the organisation intends to measure and report results and impact.

Each of our findings relates to one of these areas.

2.2. Definitions

The findings and recommendations in this report have a priority associated with them. The table below indicates the definition of each level of priority.

Priority	Definition
Critical 	Financial or operating weaknesses that pose unacceptable negative fiduciary and/or reputational risk to DFID and where necessary mitigating actions are either not possible or highly challenging for the Grantee to implement.
High 	Financial or operating weaknesses that pose unacceptable negative fiduciary and/or reputational risk to DFID but where mitigating actions could be put in place to suitably reduce the risk to acceptable levels.
Medium 	Findings that do not pose unacceptable negative fiduciary and/or reputational risk to DFID but which would be advisable for the Grantee to address to improve their systems, processes or procedures.
Low 	Findings that do not pose unacceptable negative fiduciary and/or reputational risk to DFID but which the Grantee may wish to consider.

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3. High level findings

3.1. Overview

Based on the information with which we were provided, it appears that the:

- 1) Grantee **is** a registered Charity under the laws of its country of formation.
- 2) Grantee **has** a history of conducting activities similar to those in the proposed grant.
- 3) Grantee's managers **have** experience conducting activities similar to those in the proposed grant.
- 4) Grantee **has** previously received grants or other funding, from public or private sources including DFID GAF, in an amount comparable to the amount of the proposed grant.
- 5) Grantee **has** previously received grants from international governmental bodies.

3.2. Overall objectives and impact

The Grantee described the following as the primary measures used to assess the Grantee's performance in relation to its overall objectives:

Description of Primary Objectives	Key Performance Indicators	Baseline at start of the proposed grant	Targets and dates
Contribute to strengthened capacity of civil society to demand government accountability against the targets of the SADC Gender Protocol.	Memoranda of understanding (MOUs) with networks; addendum to Protocol on Gender and Climate Change.	8 countries have ratified the SADC Protocol on Gender and Development, thus far.	The target is to have 13 countries ratify the Protocol by 2015.
Contribute to SADC Gender Protocol target of gender responsive governance at the local level through gender action plans featuring GBV, Local Economic Development and climate change.	The number of case studies of how the SADC Gender Protocol is being used to effect change, e.g. the incorporation of gender equality provisions in new constitutions of fragile states.	The 10 case studies in the 2010 SADC Progress Barometer.	The target is to perform 28 case studies in 15 countries (i.e. 420 case studies) and the analysis thereof.
Contribute to target of women's equal participation in and through the media.	Increase in the proportion of women media sources.	125 media houses have so far expressed their interest towards this objective. In general, the average proportion of resource material sourced from women in media houses is 19%.	The target is to get 100 media houses to adopt and implement gender policies. The adoption should result in women contributing at least 30% of the resource material to these 100 media

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Description of Primary Objectives	Key Performance Indicators	Baseline at start of the proposed grant	Targets and dates
			houses.
	Strengthening of the service in Lusophone countries through 60 articles written and disseminated linked to the media COEs.	Focus has begun in Mozambique and the plan is to roll it out to Angola.	Not specified.
Contribute to the SADC Gender Protocol target of halving gender violence by 2015 through developing a comprehensive set of indicators tested in three countries, illustrated through personal accounts.	Extent to which the three governments adopt this methodology as an ongoing tracking tool; how indicators are used to strengthen national action plans; interest shown by other countries in the region.	No baseline data.	<i>Qualitative Measure:</i> testimonial evidence of how these strengthen advocacy campaigns and contribute to individual healing.

The Grantee coordinates the work of the Southern African Gender Protocol Alliance (the Alliance) which brings together key African and global interests for achieving gender equality. The annual barometer produced by the Alliance measures progress by governments against twenty-eight targets for the attainment of gender equality by 2015. The Grantee has integrated these targets into its three core, closely linked programme areas: the media, governance and gender justice. Working with partners at local, national, regional and international level, the Grantee aims to:

- Promote gender equality in and through the media and in all areas of governance.
- Develop policies and conduct effective campaigns for ending gender violence, HIV and AIDS.
- Build the capacity of women and men to engage critically in democratic processes that advance equality and justice.

These objectives and KPIs are outlined in more detail in the table above and combine qualitative and quantitative measures and link outputs to outcomes and impacts.

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3.3. Financial summary and objectives

The Grantee's financial situation is summarised below.

Year ending end of February (in South African Rand - ZAR '000)	2008	2009	2010
Total revenue			
- Restricted funds (Donor funds)	8,833	23,321	27,664
- Unrestricted funds (Other revenue)	1,231	3,324	3,333
Total	10,064	26,645	30,997
Net assets (excluding donor funds received in advance)	6,632	15,568	21,474
Cash Flow			
- Operating activities	91	122	1,471
- Investing activities	(1,337)	(2,480)	(489)
- Capital expenditure	(423)	(505)	(3,050)
- Cash flows from financing activities (non-debt financing)	2,046	8,936	5,836
Net cash flow	377	6,073	3,768
Main funding sources			
Grants from official bodies			27,664
Other revenue			1,431
Investment income			1,086
Extraordinary item (Tax recovery)			816
Total revenue			30,997

Applicable exchange rates:

For period ended 29 February 2008: 1 GBP = ZAR 15.13

For period ended 28 February 2009: 1 GBP = ZAR 14.18

For period ended 28 February 2010: 1 GBP = ZAR 11.84

For period ended 28 February 2011: 1 GBP = ZAR 11.26

The Grantee described the following as the primary measures used to assess the success of the Grantee in relation to its key financial objectives:

Description of Primary Objectives	Key Performance Indicators	Baseline at start of the proposed grant	Targets and dates
Ensure that internally generated revenue constitutes at least 10% of total revenue, per	Internally generated revenue as a percentage of total revenue.	For audited period ending 28 February 2010, the percentage of internally generated	The target of internally generated revenue for periods ending 28 February 2012,

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Description of Primary Objectives	Key Performance Indicators	Baseline at start of the proposed grant	Targets and dates
annum.		revenue over total revenue was 10.75%	would be at least 10% of total revenue for each year.
Ensure that there is a diverse portfolio of donors that provide significant multi-year funding to the organisation.	Maintain a minimum of four significant multi-year donors.	The existing four significant donors: Department for International Development (DFID), the Danish Ministry of Foreign Affairs (DANIDA), MDG and HIVOS Stichting.	The target for period ending 28 February 2012 is to maintain a minimum of four significant multi-year donors.
To develop new streams (sources) of income.	The number of new streams (sources) of income.	The setup of the Amalungelo Trust. The Gender Links Training Institute The acquisition of a conference / training facility which will be hired out to clients. Investment in an Endowment Fund.	The target is to achieve two new sources of income streams by 28 February 2012
To secure the PPA grant and to perform well enough to be able to increase the annual allocation of this grant.	Efficient, effective and compliant delivery of charitable programmes.	The Grantee is in the final stage of negotiating for the PPA grant.	The target is to secure the PPA grant during the period ending 28 February 2012. For periods thereafter, the target is to increase the annual allocation of the PPA grant.

The Grantee has experienced ongoing income growth over the last three audited financial years. However, for the unaudited period ended 28 February 2011, the total revenue dropped to approximately ZAR 25 million. This was largely attributable to a reduction in total donor grants from 2010 (ZAR 27,664,623) to 2011 (ZAR 22,972,290). This reduction was caused by timing differences between the financial year ends of certain key donors and the Grantee causing apparent year end fluctuations. Certain other grants were reduced due to the negative effects of the global recession on donors.

DFID is the Grantee's largest donor, contributing approximately 40% towards the Grantee's total donor fund revenues. One of the key grants, from MDG, is up for renewal in 2011. MDG contributes approximately 20% of total donor revenues.

The Grantee appears to be in a good solvency and liquidity position. The 2010 external audit management letter (audit findings report), did not indicate any material weaknesses. Policy manuals have been formulated and the finance team have the necessary capacity to carry out their duties. The Grantee appears to have adequate controls and systems in place to safe guard assets and ensure segregation of duties. No material concerns were raised by internal audit either.

As part of long term sustainability, the Grantee has pursued various initiatives to grow its internally generated revenue. These initiatives are:

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- In line with its strategy, the Grantee is on a drive to get registered as a non-government organisation in other SADC countries, hence the recent registration of a satellite office in Lesotho. The Grantee believes this will enable it to apply for funding more easily at a local level, in the countries in which it operates. The Grantee hopes that local funding will help fund the back office activities of satellite offices and thus reduce the strain on the funds available to cover the head office administration department.
- The Amalungelo Trust has been established as a “vehicle” to benefit from private sector Corporate Social Responsibility (CSR) initiatives.
- The Grantee recently acquired a conference/training facility with its own internally generated funds. The Grantee intends to hire out this facility to customers for conferencing purposes. The funds generated from letting this conference facility will be used to further the Grantee’s charitable programmes.
- The Grantee is looking to take advantage of opportunities in consulting, where appropriate, in order to increase its internally generated revenues.
- The Grantee has recently registered the Gender Links Training Institute. The aim of this fee-based training institute will be to train female politicians around gender issues. A new Board Member was appointed in the last 12 months to assist with this initiative.
- The Grantee established an Endowment Fund worth approximately ZAR 2.4 million from its own reserves. The Fund is managed by two professional fund management companies. The Endowment fund is intended to be a low risk fund designed to grow capital ahead of inflation and it has been growing steadily in value.

3.4. Value for money and procurement capacity and effectiveness

The Grantee described the following as its primary measures of value for money and its baseline procurement capacity in relation to its organisation:

Description of Primary Objectives	Key Performance Indicators	Baseline at start of the proposed grant	Targets and dates
Administrative costs are to be kept at 7% or less of the total budgeted costs, through monthly monitoring.	Actual administrative costs as a percentage of total budgeted costs.	As at 28 February 2011: actual administrative costs (including support staff) as a percentage of total budgeted costs was 16%	The target is to keep actual administrative cost at 7% of total budgets costs for the period ending 28 February 2012.

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Description of Primary Objectives	Key Performance Indicators	Baseline at start of the proposed grant	Targets and dates
To ensure economy in the purchase of programme outputs.	Adherence to the procurement policy. The realisation of quantity discounts. Utilising “in-kind” resources. Identification and capitalisation of synergies. “Smart” Partnerships with local authorities.	The Grantee estimates that it saves some GBP 200,000 annually through in-kind logistical support. The budget for the period ending 28 February 2012 will also be used as a baseline.	The target is to generate savings, across the board, for period ending 28 February 2012.
To ensure robust financial accountability and auditing arrangements.	Adherence to finance policies. Whether there are breakdowns in internal controls. The number and nature of external and internal audit findings.	An unqualified set of annual financial statements for period ended 28 February 2010. A 2010 external audit management letter that did not raise any weaknesses. An internal audit discussion that did not raise any material weaknesses in internal controls.	The target is to achieve an unqualified audit report for periods ending 28 February 2011 and 2012. The target also includes a 2011 and 2012 external audit and internal audit management letter that does not raise any material weaknesses.

The Grantee informed KPMG that it optimises its resources by actively seeking synergy opportunities. One of these opportunities is the establishment of SMART partnerships with local authorities, whereby in-kind logistical support is provided to the Grantee to carry out its community programmes at a reduced cost. Other synergy opportunities exist around the planning of events and meetings to reduce travel costs and maintaining a lean infrastructure.



The Grantee has a procurement officer who is responsible for the procurement function and there is a comprehensive procurement policy in place that adequately covers goods and services, quotes and tenders, monitoring procedures and ethics. For procurement below ZAR 20,000 a price comparison is performed. Where the deal is above ZAR 20,000 but below ZAR 250,000 three written quotes are obtained. A formal tendering process is followed for procurement deals over ZAR 250,000. In all cases the preferred supplier list, quality and timelines are considered.

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4. Detailed findings

4.1. Findings and recommendations

Our findings and recommendations in relation to the eight focus areas described in Section 2 are set out below.

No.	Priority level	Area	Key Findings & Recommendations
1		Governance	<p><u>Conflict of Interests policy and contracting of Board Members</u></p> <p>There is no Conflicts of Interests policy, although KPMG noted that the Policies and Regulations, clause 139 makes reference to conflict of interest.</p> <p>The Grantee employs the services of certain Board Members as consultants because of their skills, experience and relationships. This could create a conflict of interest, as the board member has an interest in the contract.</p> <p>In the instance identified by KPMG, the transaction was recorded in the consultants contracts register, the amount appeared to be at arm's length in relation to other third party consultants and it was disclosed in the Register of Directors Interest. Therefore there does not appear to be a conflict of interest.</p> <p><i><u>Recommendation</u></i></p> <p><i>DFID should require the Grantee to introduce a Conflicts of Interest policy with clear guidelines for dealing with contracting of Board Members, including non-voting clauses, etc. within three months of the commencement of the grant. The Grantee should also ensure that the register of director's interest in contracts is up to date and that any potential conflicts of interest are identified and reported as appropriate.</i></p>
2		Systems, processes and procedures	<p><u>Foreign exchange risk management</u></p> <p>Foreign grants are converted at the spot exchange rate on the date of receipt. This is done in order to manage certainty of the South African Rand equivalent. Certainty is important as the bulk of the Grantee's expenditure is in South Africa Rand.</p> <p>The concern is that the "spending power" of new PPA grant will be impacted negatively if the South African Rand is to grow firmer against the British Pound in the foreseeable future. The Grantee does not have a formal foreign currency risk management policy and financial instrument to manage this risk.</p> <p><i><u>Recommendation</u></i></p> <p><i>DFID should require the Grantee to investigate appropriate actions to mitigate its increased foreign exchange risk and prepare and implement a foreign exchange policy in order to hedge its risk within three months of the commencement of the grant.</i></p>


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No.	Priority level	Area	Key Findings & Recommendations
3		Financial	<p><u>Reliance on DFID</u> DFID is the Grantee's largest donor, contributing approximately 40% towards the Grantee's total donor fund revenues.</p> <p>The Grantee's income dropped from ZAR 31 million in the 2009/10 financial year to approximately ZAR 25 million in the currently unaudited 2010/11 figures, although some of this is due to the impact of grants being received around the year end. In addition, one of the other key donors, MDG, is up for renewal in 2011. MDG contributes approximately 20% of total donor revenues.</p> <p><i><u>Recommendation:</u></i> DFID should require the Grantee to provide cash flow information and confirmation of confirmed funding for the 2011/12 financial year, and comment on the reliance on DFID, within three months of the commencement of the grant.</p>
4		Systems, processes and procedures	<p><u>IT security</u> Although the Grantee has an Information Technology (IT) policy, it does not provide adequate guidelines on user profile creation and password controls.</p> <p>The Financial and IT Coordinator (one individual) administers the system password access and IT profile creation. Profiles are created based on e-mail instruction from the Executive Director. There is no system generated report or independently prepared report which the Executive Director can review to ensure that no unauthorised IT profiles have been created and/or deleted.</p> <p><i><u>Recommendation</u></i> The Grantee should review its IT policy and update it appropriately to address user profile creation procedures and password controls.</p>
5		Financial	<p><u>Financial training</u> One of the junior finance employees is an internal transfer that was brought in to assist the finance team. From the evidence observed, this staff member appears not to have the required financial skills to perform this job to a satisfactory level. As a result, senior finance staff members have to sometimes re-perform the work done by this junior. Apart from this one person, the remaining finance team appears to be competent.</p> <p><i><u>Recommendation</u></i> The Grantee should consider the skills required for the role in question and either provide training or replace the individual with someone with more experience.</p>
6		Governance	<p><u>Risk management</u> The Grantee has a risk register, however it does not maintain an organisation-wide risk management tool, whereby all risks are identified, documented, classified, measured and mitigated. The value of such a tool lies in its regular maintenance, as it "forces" the Grantee to actively consider risks and how they should be addressed. At present, such a risk</p>

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No.	Priority level	Area	Key Findings & Recommendations
			<p>management tool is only being maintained for programmes.</p> <p>Although risks are addressed through policies and their implementation, the policies are largely being revised on a reactive basis.</p> <p><i>Recommendation</i> <i>The Grantee should develop a mechanism or tool to proactively identify and prioritise risks, rather than relying on a reactive approach. Risk registers should be reviewed and challenges by the Board at least annually.</i></p>
7	●	Programmatic	<p><u>Succession planning</u></p> <p>The Grantee appears highly dependent on the Executive Director who is also the founder of the organisation. This could pose a risk to the sustainability of the Grantee going forward. To address this risk, the Grantee is planning to introduce an 'under-study' programme to nurture a suitable candidate for the future position of Executive Director.</p> <p><i>Recommendation:</i> <i>The Grantee should continue with its plans to identify an under-study, and develop and implement a succession plan, ensuring there is adequate knowledge sharing and transfer between key employees.</i></p>
8	●	Environment Risk management	<p><u>Environmental risk management procedures</u></p> <p>Although the Grantee demonstrates a degree of commitment to environmental risk management, this is a fairly new initiative. As a result, there are bespoke policies which are not yet matured and basic in nature.</p> <p><i>Recommendation</i> <i>The Grantee should formalise its environmental risk management programmes.</i></p>
9	●	Systems, processes and procedures	<p><u>Bank reconciliation process</u></p> <p>Functional Satellite offices (at present only in Botswana and Mauritius) maintain cash books and bank reconciliations in Excel. Original supporting documents are filed. The supporting documents are scanned and emailed together with the cash books and bank reconciliations to the South African finance team for capturing into Pastel. Only one set of consolidated books are kept in Pastel as regional reporting has not been configured in the system.</p> <p>Due to the further expansion of satellite offices in other SADC countries, the Financial Manager is concerned that manual capturing at Head Office will become cumbersome. Therefore, the Financial Manager is planning to change or upgrade the system to cater for integrated back office processing in each satellite office. This is still at a consideration stage and no service provider has been engaged as yet.</p>

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No.	Priority level	Area	Key Findings & Recommendations
			<p><u>Recommendation</u></p> <p><i>The Grantee should ensure an appropriate balance between efficiency and maintaining an appropriate audit trail as this change is implemented</i></p>
10		Results and impact	<p>Reporting burden</p> <p>The Grantee appears overburdened with donor reporting. The Grantee has to produce multiple donor reports in multiple formats for each donor (approximately 20 reports per annum). There is an opportunity for the standardisation of these donor reports amongst the major donors.</p> <p><u>Recommendation</u></p> <p><i>The Grantee should engage with DFID and its other major donors with the aim of achieving more standardisation in reporting format and timing. This would also be aligned with a value for money approach as it would reduce the time and expense of administration.</i></p>

4.2. Good Practice

We noted the following examples of good practice at the Grantee.

No.	Area	Good Practice Example
1	Value for Money	<p>Synergies in partnerships</p> <p>The Grantee optimises its resources by actively seeking synergy opportunities. One of these opportunities is the establishment of SMART partnerships with local authorities, whereby in-kind logistical support is provided to the Grantee to carry out its community programmes at a reduced cost. Other synergy opportunities identified exist around the planning of events and meetings to reduce travel costs and maintaining a lean infrastructure.</p>
2	Value for money	<p>Pro-bono support</p> <p>As well as seeking to diversify its portfolio in terms of sources of funding, the organisation has also secured pro-bono services including consultancy services, interest earned, claiming tax credits, letting out conference facilities, profits from endowment funds and sales of publications.</p>
3	Environmental and Risk management	<p>Environmental initiatives</p> <p>The Grantee portrays its environmental sensitivity by integrating environmental awareness into its programmes and its day-to-day office work. At programme level, the Grantee has introduced the Gender and Climate Change Alliance program that seeks to achieve active involvement of women in climate change issues. At office level, the use of best practice processes and procedures such as recycling of paper, plastic, glass and print cartridges is actively enforced.</p>
4	Results and impact	<p>Use of social networking media</p> <p>The latest accessible information technology, including online chats in the form of cyber dialogues, Face Book and Twitter, are used to ensure that all stakeholders remain linked up across geographical boundaries.</p>

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5. Appendix A: Sources of Information

In performing this assessment:

1. We communicated with the following individuals:

- *Colleen Lowe Morna - Executive Director*
- *Bridget Marango – Financial Manager*
- *Vivian Bakainaga – Human Resources Manager*
- *Danny Glenwright - Communications Manager*
- *Mpumelelo Mlilo - Finance and IT Coordinator*
- *Adrian Dowie – Internal Audit Consultant*
- *Kubi Rama – Programmes Director*
- *Robinah Sanyangore – Procurement Officer*

2. We referred to the following documents, books and records:

- *Mid –Term review report*
- *Organisational evaluation report*
- *Policies and regulations 2011/2012*
- *PPA log frame work*
- *PPA value for money questionnaire*
- *PPA proposal form*
- *Annual reports for 2010, 2009 and 2008*
- *KRC background report*
- *Internal audit quarterly reports – final 2011 quarter*
- *Three year strategic budget*
- *Diakonia assessment*
- *Company registration forms*
- *Curriculum vitae For key employees*
- *Board profiles*
- *February 2011 payroll report*
- *Bank account listing*
- *February 2011 bank statements and bank reconciliations*
- *2010 board pack*

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- *Organisational charts*
- *Consultants contracts register*
- *Register of directors interest in contracts*
- *Preferred supplier listing*
- *List of access controls and users for key IT systems*
- *2010 External audit management letter*
- *Planning, monitoring and evaluation manual*
- *Case studies*
- *Organisation's Web site: www.genderlinks.org.za*

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