



Foreign, Commonwealth
& Development Office



Gender Links NPC

Due Diligence Assessment

Gender and Equalities Department

Site visit date (if applicable): N/A

Report completion date: 16 May 2023

Prepared by: Claire Ambrose, Social Development
Adviser

PRO and SRO: Claire Ambrose

Date: 16 May 2023



Partner Summary

Particular	Detail	Source verification
Name of Partner * (registered legal name) ¹ Registered address of partner*	Gender Links NPC (GL) 9 Derrick Avenue Cyrildene Johannesburg 2198 South Africa	GL Website
Name(s) of other beneficial owner(s) ² (if applicable) Registered address of beneficial owner(s)	N/A	N/A
Company/Trust Registration Number of Partner (if applicable)	Registered as a non-profit company and public benefit organisation Company number: 2001-005850-08 PBO number: 130004091	Open Corporates, GL Website
Brief description of the partner*	GL is a leading Southern African women's rights organisation committed to an "inclusive, equal and just society in the public and private space." Formally launched in March 2001, GL is headquartered in Johannesburg, South Africa, with offices in ten Southern Africa countries.	GL website
Linked HQA/CAA/previous DDA review	N/A	

¹ This should be the exact entity or country office you are providing funding to **deliver** the programme. This could be a subsidiary company or a reportable business unit (i.e. the country office in Generica). In the case of "pass-through" (i.e. where the recipient is **only receiving funds to pass on to a delivery partner**), please use the appropriate box to denote the entity "passing through" funds.

² Broadly this is any person (natural or legal) who has some form of effective "control" over the organisation. This could be through, for example, voting rights (typically more than 25%), being a partner, shareholding (typically more than 25%), key funding donor or acting as a trustee.

Particulars of The Funding Arrangement

This section should summarise key information regarding the funding arrangement.

Project component code	300890 - 102
Purpose of the funding arrangement (outline key objectives)	Support grassroots women's attendance and meaningful participation in national, regional and international fora ('Advocacy' component); and Support the production and dissemination of policy-relevant products that reflect the priorities and knowledge of women and girls at the grassroots ('Knowledge' component).
Funding arrangement type	Accountable Grant
Funding amounts. Please break down the original or provisional funding and specify uplifts.	Component B (Advocacy): £1.15m Component C (Knowledge): £3.53m
Agreement duration. In cases of a refresh, split out original date and revised end date.	Financial Years: 2023-28
Commissioning department	Gender and Equalities Department, FCDO
FCDO Programme Responsible Owner (PRO) FCDO Senior Responsible Owner (SRO)	Claire Ambrose, SRO and PRO
Fund disbursement profile	Advance
Fund disbursement frequency	Quarterly
Business Appointment Rules – Is the partner or programme team aware of any appointments of any staff who previously worked for the FCDO in the previous two years. If yes, please check if business appointment rules have been followed.	No

Other information (capture any other information that may relevant to the funding arrangement not captured above)	-
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Assessment Summary

Overall Opinion

*Based on the due diligence assessment performed, and information obtained, we have assessed that the proposed partner **represents the following risks to the FCDO, in respect of this funding arrangement:***

Pillar	Current net risk	Risk appetite considerations
Governance and Internal Control	Moderate	Cautious
Ability to deliver	Moderate	Receptive
Financial management and stability	Minor	Receptive
Downstream Delivery	Minor	Receptive
Safeguarding	Moderate	Cautious

Due Diligence Approach

The due diligence was performed by:

Staff / Contractor	Job title	Area of review/responsibility
<i>Claire Ambrose</i>	<i>Senior Response Officer</i>	<i>All</i>
<i>Laura Raphel</i>	<i>Due Diligence Hub Adviser</i>	<i>Financial Stability</i>

A questionnaire was completed and returned, key documents listed in Appendix A were reviewed, interviews of key staff listed in Appendix B were conducted alongside the Global Affairs Canada Women, Voice and Leadership lead, and an analysis of financial statements was carried out by the Due Diligence Hub.

Objectives of The Programme and Risk Appetite

The overall delivery risk of the WRO programme is major given: (a) the ambition to work with grassroots organisations and activists who are generally seeking to change existing attitudes and practices on sensitive topics (e.g. end violence, promote sexual and reproductive health and rights); (b) organisations in all ODA eligible countries can apply for grants so there is a large geographical scope; and (c) the amount of funding. However the programme is within FCDO's 'receptive' risk appetite.

Good Practices Identified

If applicable; set out key areas of key risk that the partner has good controls and processes to manage.

Pillar	Good practice identified
1	Establishment of the 'bird with two wings' model to diversify income streams and build resilience to possible changes in donor funding priorities.
1	A strong governance process with Committees flowing up to an Executive Committee, Board and Association.
2	Institutional Score Card approach allows for useful organisational development, drawing out lessons from due diligence exercises.

4	Strong consortium approach facilitating cross-organisational learning, e.g. on safeguarding and upskilling on managing terrorist financing risks.
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Summary of Key Identified Risks/Issues and Actions

Pillar	Finding	Net risk rating	Agreed actions	Owner	Completed date
2	The safeguarding policy needs to be broadened out to include reference to children and adolescents	Moderate	<p>FCDO requires that these improvements be made during the co-creation phase and confirmation provided to FCDO. Specifically that:</p> <ul style="list-style-type: none"> -The safeguarding policy currently only targets vulnerable “adult” (people over 18 years old) but needs to be broadened out to cover children and adolescents. This is particularly important as this programme will also support youth advocates. - The designated named person paragraph does not contain enough details (no name, no email address, nor instruction 	[GL to confirm]	By the end of the co-creation phase.

Pillar	Finding	Net risk rating	Agreed actions	Owner	Completed date
			<p>on how to report a case anonymously. These should be added.</p> <p>- The policy does not include a paragraph relating to training and explain what the organisation is doing to ensure that staff, Board members and all downstream partners are aware of safeguarding matters. These should be set out.</p>		
1	GL currently has no anonymous method of reporting whistleblowing concerns.	Moderate	An anonymous reporting option be developed and highlighted to staff and partners.	[GL to confirm]	By October 2023
1	Due to the type of organisations supported to date and the geographies in which they have worked GL has not had to consider terrorist financing risks. Mannion Daniels will	Moderate	Details of upskilling be shared and it confirmed when this has taken place.	[GL to confirm]	By end of co-creation phase

Pillar	Finding	Net risk rating	Agreed actions	Owner	Completed date
	be upskilling GL as they have experience in this area.				
1	GL currently does not have a way of ensuring staff understanding of policies. They are developing quizzes to test understanding on an annual basis and these are due to be completed by the next Board meeting in October 2023.	Minor	GL confirm to FCDO when they have been rolled out.	[GL to confirm]	By October 2023
1	There is no clear owner for each GL policy nor when the policy is due to be reviewed or indication of when changes have been made.	Minor	The policy owner be made clear on the face of each policy and the frequency for reviewing and any changes made stated.	[GL to confirm]	By October 2023
2	There are no key vacancies but the GL programme manager role is yet to be recruited. GL hopes to start	Minor	GL to keep FCDO updated on this recruitment.	[GL to confirm]	As soon as possible once co-creation phase has commenced .

Pillar	Finding	Net risk rating	Agreed actions	Owner	Completed date
	receiving applications from mid-May.				
2	GL is in the process of making background checks mandatory for all staff through the support of Labour Net.	Minor	FCDO requires that confirmation be provided once this background check process has been put in place.	[GL to confirm]	By October 2023
2	GL is currently developing a Business Continuity Plan which they plan to have in place by mid-2023.	Minor	Given the growth of GL and new role leading an international consortium, an action from this review is to complete the development of the Business Continuity Plan by the October 2023 Board meeting given the increased risks it will face.	[GL to confirm]	By October 2023
2	GL plans to encourage (but not mandate that) all partners in the WOSSO fraternity publish on IATI, noting Mannion Daniels and ARROW already do so.	Minor	This becomes a requirement for all partners in the WOSSO fraternity as all FCDO programme spend needs to be reported into IATI.	[GL to confirm]	By end of co-creation phase

Pillar	Finding	Net risk rating	Agreed actions	Owner	Completed date
3	GL is in the process of changing auditors.	Minor	GL to confirm to FCDO when new auditors have been appointed.	[GL to confirm]	Once auditors have been appointed.
4	A harmonised travel policy for consortium partners will be developed during co-creation phase.	Minor	FCDO requires that this is shared with FCDO when completed.	[GL to confirm]	By end of co-creation phase

Risk Definitions

Risk	Definition
Severe	Net Risks that, based on likelihood impact, are assessed as severe to the programmes or FCDO's objectives. Issues are severe in nature.
Major	Net Risks that, based on likelihood impact, are assessed as major to the programmes or FCDO's objectives. Issues are major in nature.
Moderate	Net Risks that, based on likelihood impact, are assessed as moderate to the programmes or FCDO's objectives. Issues are moderate in nature.
Minor	Net Risks that, based on likelihood impact, are assessed as minor to the programmes or FCDO's objectives. Issues are minor in nature.

Background Checks

Subject	Sources/background check approach	Findings
Gender Links/ Gender Links Sustainability Hub	Google search, Open Source data, HM Sanctions list, discussion with Global Affairs Canada	No record or department or restrictions identified. No evidence of adverse media identified. Confirmation of strong performance leading Women, Voice and Leadership project.
Special Adviser	Google search, CV, discussion with Global Affairs Canada	No evidence of adverse media identified, experience reviewed through CV, affirmed by Global Affairs Canada.
CEO	Google search	No evidence of adverse media identified
Board member	Google search	No evidence of adverse media identified
Board member	Google search	No evidence of adverse media identified
Board member	Google search	No evidence of adverse media identified
Board member	Google search	No evidence of adverse media identified
Board member	Google search	No evidence of adverse media identified
Board member	Google search	No evidence of adverse media identified
Board member	Google search	No evidence of adverse media identified
Board member	Google search	No evidence of adverse media identified

Board member	Google search	No evidence of adverse media identified
Board member	Google search	No evidence of adverse media identified

Due Diligence Assessment - Detailed Findings

Pillar 1 – Governance & Internal Control	Moderate
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Overview

This pillar considers the how the partners organisation is directed and controlled. It also captures the overall control environment.

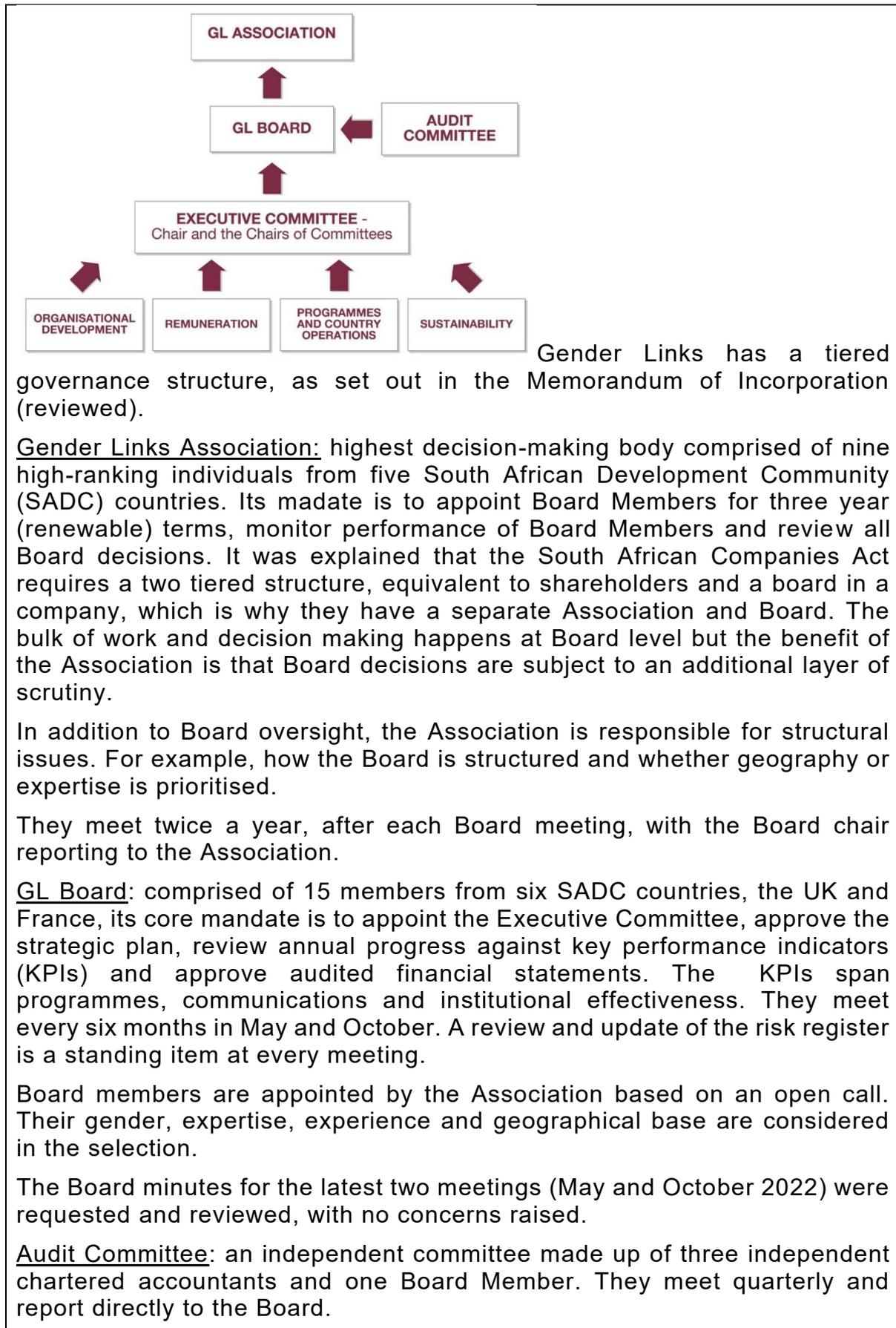
Legal structure of entity*

GL is incorporated under the Companies Act of South Africa as a company not for profit (Certificate of Incorporation reviewed). This structure was selected in preference to a Public Benefit Organisation because the requirements are more rigorous. It does not have share capital so is not beholdent to shareholders.

GL has two arms: the GL Sustainability Hub (GLSH) and the Gender Links Non-Profit Organisation (GLNPO). There are three core areas within GLSH: a grantmaking unit; advisory services; and conferencing and physical infrastructure. The NPO leads on women's rights issues with Southern Africa. Both are overseen by several committees, a Board and an Association (all detailed below).

Referred to by GL as a 'bird with two wings' model, it was explained that this structure was established in 2021, based on the need to generate untied income to allow flexibility beyond donor grantmaking. The Women of the South Speak Out (WOSSO) Initiative will be run out of GLSH as it straddles grantmaking and advisory. Overall this structure is welcomed as it makes GL less vulnerable to sudden or unpredicted changes in donor funding flows.

Corporate Governance Structure



Executive Committee: comprised of a Chair and Chairs of the Committees, this meets every six months ahead of the Board meetings.

Strategic guidance is provided by policy briefs on key strategic gender issues and a five year strategic plan. The current strategic plan runs from 2021 – 2025 but is currently being updated to reflect GL growth to a pan-African and international level.

Programme and country managers, led by the ED (an ex-officio member of the Board) fund raise and prepare work plans for the following year under the guidance of Board Sub-Committees for the October Board Meeting. The chairs of these committees present plans and budget to the Board for approval.

Organisation structure

GL is a relatively small organisation (41 staff), split between staff for satellite offices across southern Africa which an average of two employees per office, core functions under the Executive Director and the GL Sustainability Hub. Finance sits under the ED and there are HR staff within that team. WOSSO will be led by the GL Sustainability Hub, overseen by the Special Adviser and a dedicated programme manager.

Senior Management and Directors (or Trustees)

The senior management team is made up of five roles: a regional manager responsible for the GLNPO country work; an executive director overseeing the NPO; a special advisor and general manager overseeing GLSH and a finance manager. The overarching purpose of this team is to ensure the structure runs smoothly.

The Special Advisor and Executive Director are both directors of the NPO and SH. An institutional audit takes place across both and they share several systems including monitoring and evaluation and human resources.

A standard agenda for a senior management meeting would cover fundraising, finance, monitoring and evaluation, and they meet monthly.

Overall this seems like a sensible structure.

There are currently no vacant senior management positions.

Communication from leadership and embedding values

As part of the Board meeting structure every May and October the Board meets with all staff to review progress against the Strategic Plan and Action Plan. They also debate key policies and operational guidelines with staff before they are adopted. After each Board meeting the Executive Director shares and explains Board Resolutions with staff. The strategic plan and organisational annual logframe feed into staff performance objectives.

All staff participate in a formerly annual, now five yearly, Institutional Score Card assessment to evaluate the overall performance of the organisation

(score card and most recent assessment reviewed). The score card is based on due diligence processes it has undergone and the purpose is to test its institutional health and ensure it can answer any questions raised by potential funders. This seems like a useful exercise and was inspired by a BOND Institutional Health Review document.

Ensuring staff behave appropriately and ethically

Gender Links has Integrity Policies that guide staff on ethical behaviour. The Code of Conduct (reviewed) is one of these and this sets out principles of conduct and standards of behaviour that GL Board members, employees etc must comply with. Cases of inappropriate behaviour, defined as a failure to meet the Code of Conduct standards, are carefully documented and reported to the Board and sanctions apply.

Staff contracts include a requirement for staff to comply with all GL policies. Familiarisation with the policies is included in staff inductions, with additional training on safeguarding provided during the November 2022 GL Board meeting. Staff are required to refresh their knowledge of policies on an annual basis and sign to confirm understanding when they sign their employment contracts each year.

GL is developing quizzes to test understanding of policies on an annual basis and these are due to be completed by the next Board meeting in October 2023. **It is requested that GL confirms to FCDO when they have been rolled out.**

GL has a structured procedure in place for handling inappropriate behaviour, ranging from verbal warning to disciplinary hearing and possible dismissal, depending on the severity of the case. Grounds for dismissal include alcohol abuse and fraud of any kind.

Policies and procedures management

GL seeks to ensure that all matters in the organisation are enshrined in policy. The range of policies is regularly updated and the policies themselves reviewed annually to incorporate learning. The Board debates key policies before they are adopted, helping them to be understood, alongside staff training sessions. New staff are inducted on GL policies and an obligation to comply with them is included in staff contracts. The policies are available on the intranet and website.

All policies were reviewed. Note that recruitment, performance management and complaints/grievances are covered within the HR policy; asset management, fraud, gifts and hospitality and conflict of interest covered within the Finance and Administration Policy; and audit covered within Governance Policy.

To test embeddedness of policies and ensure understanding is regularly refreshed, GL is developing online quizzes to provide annual refreshers for all staff (as stated above). **It is recommended that the policy owner be made clear on the face of each policy and the frequency for reviewing and any changes made stated.**

GL noted that they do not have a Duty of Care policy. They have requested an example from Mannion Daniels and will address this at the May Board meeting.

Entity-wide and programme specific Risk management*

GL risk management:

GL has a Risk Management Policy and Risk Register in place (Risk Register Summary dated October 2022 reviewed). The Executive Committee oversees risk management with day to day responsibility held at Executive Director, Special Adviser and GL Management level. Risk is managed at four levels: programme; country; group/corporate; and GLSH. All staff have access through the GL intranet, managers are required to update any risks identified as soon as they arise, and risk is a standing agenda item at every Board meeting.

There is a clear structure to the risk registers, with risks categorised into low, medium and high, assigned thematic categories, and named risk owners.

WOSSO risk management:

An appropriate plan is in place to ensure the WOSSO consortium has effective risk management controls in place, including harmonising risk policies and procedures for consortium organisations during the co-creation phase, assigning oversight and delegated responsibility and making risk a standing item on management meeting agendas.

Assurance systems and arrangements*

Internal and external audit procedures

GL has employed an independent company, Infinity Bough, to carry out its internal audit function and has an audit firm conduct its external annual audit (external audit for year-end 2021 reviewed). The audit confirmed that the financial statements of GL for the year ended 31 December 2021 were prepared in accordance with the requirements of the Companies Act of South Africa. This is the most recent audit available as the 2022 audit is due to be completed at the end of May.

After every annual audit a meeting is held between the auditors and GL management where the management letter points raised and actions to address these are considered. The audit committee in consultation with management then make recommendations to the Board about policy changes required to address issues raised. Examples provided of this.

Establishment of effective internal controls

GL has several processes to ensure internal controls are designed and operating effectively including policies to address internal controls, verification of these through senior management meetings and internal audit function, and due diligence and monitoring processes for the Grant Management Unit.

Fraud, other fiduciary risks³ and conflicts of interest*

Processes for staff to raise concerns regarding malpractice or inappropriate activity

GL has several policies in place including a Code of Conduct and Whistleblowing Policy (all reviewed) available on the intranet and their website. (Safeguarding Policy considered in relevant section below.)

The Whistleblowing Policy applies to Board Members, officers and employees. Employees are encouraged during annual training sessions to report concerns about violations of GL Code of Conduct, suspected violations of law or regulations governing GL operations and fraudulent activities with their line manager or, if not comfortable, with a senior manager or Board Member. Supervisors and managers are required to report complaints or concerns in writing to the GL Compliance Manager, who has responsibility to investigate all reported complaints. The Compliance Manager informs the ED/Special Adviser and/or Board of any complaints and their resolution, and reports quarterly to the Audit Committee on compliance activity relating to financial/accounting improprieties.

During discussions GL confirmed they do not currently have an anonymous reporting option. They believe in transparency as an organisation but also recognise a victim may need to be protected in certain circumstances. However the lack of an anonymous option presents a risk that staff may be reluctant to report concerns either because of perceived reprisals or through lack of willingness to be part of an investigation. **It is recommended that an anonymous reporting option be developed and highlighted to staff and partners.**

To ensure the process of raising concerns is understood, the policies are available on the website and intranet and training is provided during staff and Board Member induction sessions. Staff at the appropriate levels are involved in investigations, reporting and escalating of cases, and the outcomes are communicated in staff meetings and incorporated into training on policies.

The whistleblowing channel is tested on a periodic basis. Examples of cases were provided and discussed during interviews. If allegations are found to be correct, sanctions include termination of grant contracts, blacklisting organisations so they are not eligible for further grants and repayment of funds. Based on one example GL also reviewed and tightened their due diligence process to incorporate checks with other funders on organisation performance.

ODA spend

GL had a Zero Tolerance for Corruption Policy (reviewed) that complies with ODA standards. There are several ways in which it monitors compliance, for example through its internal audit function. Several indicators of good financial health are also provided, including 15 major evaluations and due

³ This captures Bribery, Corruption, Terrorist Financing and Money Laundering.

diligence assessments with favourable ratings and unqualified audits for 20 years.

Aid diversion and fraud

To manage the risk of aid diversion, GL provides training on the Zero Tolerance for Corruption Policy for all new staff and grantees, refreshes the training annually and (as above), the policy will be subject to the online quiz being developed. Sanctions include suspending a grant or contract, requiring repayment of funds and a report to the police. GL explained aid diversion controls at a grantee level: due diligence checks include site visits to verify partners and their registration; they provide inception training where they go through budgets and logframes and provide case studies on anticorruption and safeguarding, drawing on real life examples; all contracts include provisions around anti-corruption and safeguarding which GL takes grantees through, including the termination processes and what constitutes allowable expenditure.

There are controls in place around authorisation of payments. Everything is processed through their finance tool Sage, which builds in automatic escalation if payments are over a certain threshold and relevant access controls. Everything is password protected and relevant areas have admin passwords.

There are several measures in place to prevent fraud and combat corruption beyond this, including GL staff and Board Members denouncing corruption, monitoring projects to detect and prevent corruption, provision of training to staff members on anti-corruption as part of annual financial training, and inclusion on anti-corruption in annual audits of GL offices.

On downstream partner anti-corruption policies, GL confirmed that their Anti-Corruption Policy forms part of all contracts with partners, sub-contractors and grantees. WOSSO consortium partners will harmonise their policies. GL confirmed both Mannion Daniels and ARROW have anti-corruption policies and training provisions in place and GL was made aware of the need for immediate reporting to FCDO of any suspected fraud case. The exact process for reporting from ARROW and Mannion Daniels will be agreed during co-creation phase. The major spend will be travel and several safeguards are already built in as tickets and accommodation can be paid directly rather than providing funding to a third tier partner.

GL has several anti-corruption provisions in place with grantees. These include the ability to immediately cancel contracts and require repayment of irregular expenditure and 100% testing of grantee expenses to verify compliance and adherence to the grant agreement, covering relevant areas such as allowable and reasonable expenses and invoices linked to line items.

Terrorist financing risks

GL financing to date has gone directly to poor women mostly in rural areas so they have not had the need to assess terrorist financing risks. However, as they lead a global consortium and may support work in fragile contexts, this has been highlighted as an area where upskilling is required. Mannion

Daniels has shared their protocols and it will be further considered during co-creation as Mannion Daniels and ARROW are more experienced in this area. As part of this, consideration around supporting anti-gender groups will also be considered. **It is requested that details of upskilling be shared and it confirmed when this has taken place.**

Data protection, information security and cyber security*

GL outsources its IT function to a Management Information System company, Sinebhongo Technology, who is responsible for managing and protecting GL data. A due diligence meeting was held with the IT lead who explained the data management framework. He also confirmed that staff have to complete cyberawareness training every quarter and staff are alerted as appropriate when he detects new threats, with new protections also installed.

GL has not experienced a data breach.

GL has a comprehensive range of cyber-attack control mechanisms in place, based on their Internal Cybersecurity Policy: (i) firewall protecting and screening against viruses; (ii) intrusion detection and prevention systems; (iii) anti-malware software; (iv) access controls via Micosrosoft Azure; (v) security awareness training; (vi) an incident response plan; and (vii) a regular security assessments schedule.

GL currently maintains two external-facing websites, for Gender Links and a separate one for Women, Voice and Leadership. It will soon add a separate section for WOSSO.

Legal & Insurance

In order to ensure compliance with all legal obligations, GL has a register of its legal obligations in South Africa and its country offices. The GL Finance Manager is the overall Compliance Manager, responsible for GL's integrated policies including anti-corruption and whistleblowing, and country managers are required to monitor the compliance register in their countries. There is an established process for regular review of the register, from monthly senior management meetings, with correction action taken as appropriate, up to biennial Board meetings.

GL employs external legal advice, with established relationships with different firms for specialist advice as required.

There is no current or future litigation pending.

Pillar 1 - Findings and Recommendations (*Minor to Severe*)

Add additional findings as appropriate to the table below

No.	Priority Level	Key findings and recommendations
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1.	Minor	Finding: GL currently does not have a way of ensuring staff understanding of policies. They are developing quizzes to test understanding on an annual basis and these are due to be completed by the next Board meeting in October 2023.
		Recommendation: It is requested that GL confirms to FCDO when they have been rolled out.
2.	Minor	Finding: There is no clear owner for each GL policy nor when the policy is due to be reviewed or indication of when changes have been made.
		Recommendation: The policy owner be made clear on the face of each policy and the frequency for reviewing and any changes made stated.
3.	Moderate	Finding: GL currently has no anonymous method of reporting whistleblowing concerns.
		Recommendation: An anonymous reporting option be developed and highlighted to staff and partners.
4.	Moderate	Finding: Due to the type of organisations supported to date and the geographies in which they have worked GL has not had to consider terrorist financing risks to date. Mannion Daniels will be upskilling GL as they have experience in this area.
		Recommendation: It is requested that details of upskilling be shared and it confirmed when this has taken place.

Pillar 2 – Ability to Deliver

Moderate

Overview

This pillar considers the prospective partner's ability to deliver the intervention, considering its experience, staff, ability to report on delivery, logistical capability and partner selection and management.

Experience in delivering similar projects and/or in similar areas/contexts. Feasibility assessments. *

GL is a regional organisation registered and headquartered in Johannesburg, South Africa with branch offices in Botswana, Eswantini, Lesotho, Madagascar, Mauritius, Mozambique, Namibia, Zambia and Zimbabwe. It will be delivering these components with consortium partners to enable it to work across all ODA-eligible countries.

All consortium partners have experience of working with WROs and women's funds, including in fragile and conflict affected states, programme and grant management experience and experience in evidence management and research uptake.

GL has a long relationship with DFID/FCDO, including the Governance and Transparency Fund (2008 – 12) and Programme Partnership Arrangement grantee from 2012-16. They are an Amplify Change strategic partner, leading a consortium of 15 organisations delivering the £1.5m Voice and Choice campaign in Southern Africa, and led Global Affairs Canada's Women Voice and Leadership Fund in South Africa, managing 69 grants to a value of £2.6m.

The Mannion Daniels 2022 due diligence assessment, which follows the same pillars of assessment as the FCDO process, found that the overall risk rating assigned to GL was moderate.

This is the first programme that GL will lead delivery of at a global level and the first FCDO programme it will lead (it has previously been a grantee). However, GL has experience leading consortia, the consortium organisations have all worked together before, and Mannion Daniels, who have led FCDO programmes of values over £150m, will provide initial operations support.

A weakness on the humanitarian side was identified during the bidding process. However, specific expertise will be incorporated into the Independent Advisory Committee to overcome this.

GL shared the due diligence assessments conducted by Mannion Daniels in January 2021 and February 2022 and we met with Global Affairs Canada to discuss the Women, Voice and Leadership due diligence findings.

The Mannion Daniels due diligence assessments cover similar pillars to FCDO: Governance & Internal Control, Financial Stability, Ability to Deliver, Downstream Delivery and On-Granting. The due diligence assessment was for a £1.5m three year Amplify Change grant to support local organisations (2022) and a c.£500,000 advocacy grant (2021). The 2022 overall risk rating was moderate with four points highlighted. These included that several key positions were vacant and some moderate recommendations around safeguarding and putting in place background checks. GL has confirmed there are no longer any key positions vacant and safeguarding checks are covered below. The 2021 overall risk was again moderate, with improvements to the safeguarding policy and basic checks on subcontractors recommended. The improvements to the safeguarding policy have not been made save for inclusion of a zero tolerance statement, despite reference to the policy having been updated. **FCDO recommends that these improvements be made during the co-creation phase and confirmation provided to FCDO. Specifically that:**

- The safeguarding policy only targets vulnerable "adult" (people over 18 years old) however the harassment case reported involved a group of girls aged 10-15 years old and therefore the policy should include children and adolescents as well. This is particularly important as this programme will also support youth advocates.

- The designated named person paragraph does not contain enough details (no name, no email address, or no instruction on how to report a case anonymously).

- The policy does not include a paragraph relating to trainings and explain what the organisation is doing to ensure that staff, Board members and all downstream partners are aware of safeguarding matters.

Global Affairs Canada do not share due diligence reports but in discussion with them they confirmed that the due diligence, conducted five years ago, was thorough and did not raise any concerns. The five year Woman, Voice and Leadership programme has just come an end and GL was a top performer out of the 33 organisations engaged. They particularly commended GL's adaptability and the strength of the Special Advisor's leadership and ability to problem solve.

Expertise, skills, and capacity of staff dedicated to project*

The CVs of consortium staff dedicated to the project were submitted as part of the bid process. At bid stage there was a concern that there was no one working on this full time however that was rectified following feedback. All roles are filled save for the 100% dedicated programme manager. They are hoping to start receiving applications from mid-May. **FCDO requests that GL keep FCDO updated on this recruitment.**

The three consortium leads are all very experienced in the women's rights field and beyond this there are appears to be a sufficiently skilled range of staff to deliver programme objectives. Critically the consortium have worked together before.

FCDO was impressed by the thoroughness of the due diligence responses, both written and during interview.

Recruitment of staff* (see within)

GL has an established recruitment procedure in place, from preparing job adverts with clearly defined job descriptions, requirements and qualifications, a selection process that involves screening and interviews, and an established induction programme provided to new joiners alongside on-the-job training. A sample induction programme was reviewed.

Applicants have to provide three referees and references are checked for all shortlisted candidates for a role. On background checks, GL explained that they employ a significant number of foreign staff (five in eight) and they have to have police checks to obtain a work permit. For local staff if they suspect from the references that there are criminal issues they would obtain police checks. They are in the process of making background checks mandatory for all staff through the support of Labour Net although it is noted that this was referenced in the 2022 Mannion Daniels due diligence assessment and is still being implemented. **FCDO requires that confirmation be provided once this background check process has been put in place.**

Staff performance management systems and staff learning and development

GL create staff objectives based on the five year strategy and logframes. Objectives are weighted depending on importance and the amount of time required to deliver them. Appraisal sessions take place every six months and these are scored; staff are expected to achieve 85% or above with a score below 80% triggering a performance conversation. They also conduct 360 degree feedback annually for all staff.

New staff have an initial three month probation period and their performance is reviewed at the end of this. An example of a staff member not being kept on was provided.

On learning and development, GL provides up to five days study leave in support of learning, they encourage attendance at webinars and the sharing of expertise across the organisation.

Procurement management of suppliers and/or partners

GL appears to have a clear process in place for procurement, set out in its Finance Policy. They have a core set of principles determining the approach, a Procurement Committee who oversee the selection process of suppliers, and a system for staff to report suspected non-compliance.

GL confirmed that all clauses of the GL procurement align with FCDO's standard terms and conditions.

Performance management of suppliers

In 2022 GL introduced a supplier database which provides a catalogue of services, products and materials providers. The database allows them to evaluate supplier performance by rating services received, providing feedback and discontinuing services if necessary.

Business continuity

GL is currently developing a Business Continuity Plan which they aim to have in place by mid-2023. They do have several aspects of business continuity planning in place however, including all files and information being stored on the cloud, regular backups of server information and staff based in different locations.

Given the growth of GL, new role leading an international consortium, an action from this review is to complete the development of the Business Continuity Plan by the October 2023 Board meeting given the increased risks it will face.

Monitoring, Evaluation, Accountability and Learning (MEAL) *

Gender Links appears to have a well developed and considered approach to MEAL in place, with an example provided from a programme funded by the Dutch government. A MEAL plan for the WOSSO components will be developed during the co-creation phase.

Stakeholder engagement processes

GL works through over 400 Centres for Excellence for Gender in Local Government in the ten southern Africa countries they operate in. The focus of this programme is much wider however, spanning all ODA-eligible countries. GL will lead on engagement across Africa, with ARROW and Mannion Daniels leading engagement in other regions.

On ensuring adequate stakeholder engagement with WROs across Africa, this will be considered during cocreation. GL explained that they have previous experience of engaging stakeholders across Africa and are a member of FEMNET, with whom they work closely on another programme, so this will also aid consultation.

International Aid Transparency Initiative (IATI)

GL has been a publisher on IATI since 2013 and subscribes to the IATI open data standards. Mannion Daniels is providing refresher training for staff as there has been staff turnover since the last training and the platform can be difficult to navigate.

To date GL has not encouraged partners to publish to IATI standards. Mannion Daniels and ARROW do so already.

GL will encourage all partners in the WOSSO fraternity to publish on IATI. **An action from this review is that this becomes a requirement as all FCDO programme spend needs to be reported into IATI.**

Pillar 2 - Findings and Recommendations (Minor to Severe)

Add additional findings as appropriate to the table below

No.	Priority Level	Key findings and recommendations
5.	Minor	<p>Finding: There are no key vacancies but the GL programme manager role is yet to be recruited. GL hopes to start receiving applications from mid-May.</p> <p>Recommendation: FCDO requests that GL keep FCDO updated on this recruitment.</p>
6.	Major	<p>Finding: Recommendations made by a Mannion Daniels due diligence review in 2021 regarding the GL Safeguarding policy,</p>

		<p>which FCDO supports, have not been implemented, despite reference to the Safeguarding Policy having since been reviewed.</p> <p>Recommendation: FCDO recommends that these improvements be made during the co-creation phase and confirmation provided to FCDO. Specifically that:</p> <ul style="list-style-type: none"> - The safeguarding policy only targets vulnerable “adults” (people over 18 years old) however the harassment case reported involved a group of girls aged 10-15 years old and therefore the policy should include children and adolescents as well. This is particularly important as this programme will also support youth advocates. - The designated named person paragraph does not contain enough details (no name, no email address and no instruction on how to report a case anonymously). This information should be added. - The policy does not include a paragraph relating to trainings and explain what the organisation is doing to ensure that staff, Board members and all downstream partners are aware of safeguarding matters. This should be added.
7.	Minor	<p>Finding: GL is in the process of making background checks mandatory for all staff through the support of Labour Net.</p> <p>Recommendation: FCDO requires that confirmation be provided once this background check process has been put in place.</p>
8.	Minor	<p>Finding: GL is currently developing a Business Continuity Plan which they plan to have in place by mid-2023.</p> <p>Recommendation: Given the growth of GL and new role leading an international consortium, an action from this review is to complete the development of the Business Continuity Plan by the October 2023 Board meeting given the increased risks GL will face.</p>
9.	Minor	<p>Finding: GL will encourage all partners in the WOSSO fraternity to publish on IATI, noting Mannion Daniels and ARROW already do so.</p> <p>Recommendation: This becomes a requirement for all partners in the WOSSO fraternity as all FCDO programme spend needs to be reported into IATI.</p>

Pillar 3 – Financial Stability

Minor

Overview

This pillar considers the financial stability of the partner, sustainability of the intervention where applicable, as well as the partner’s ability to manage programme or project finances effectively and efficiently.

Financial stability*

GL's audited financial statements are published on its website. Three years reports were reviewed. The most recent report is for the year ending 31 December 2021. All reports reviewed were conducted by external auditors BDO South Africa Inc. In each case the reports have been signed by a licenced auditor, as registered with the IRBA.

BDO has been the auditor since the 2016 reports were prepared. GL has advised that BDO's tenure has ended with the 2021 reports and for the 2022 financial year a new auditor will be appointed. This is in line with their policy of changing auditors every five years. **GL to confirm when a new auditor has been appointed.**

No modified opinion is indicated in the report and GL has confirmed that they have received no unqualified reports from external auditors since inception.

The **liquidity** of the organisation appears to be healthy with an Acid Ratio of 53. GL has significantly higher levels of current assets compared to levels of current liabilities, therefore there is a very low risk of GL not being able to meet their short term debt obligations. There is a surplus of c5m rand. However in 2020 there was a minor deficit (724,000 rand). GL explained that this was not technically a loss but rather how it is reflected in accounts. Donor funds are not counted and any profit and loss stem from GL Cottages and non-cash items including property devaluations.

Liabilities have increased since the last reporting period, whilst **revenue** has slightly decreased, however there is now a **net surplus** from operating activities.

Assets have increased by almost 10 million rand in comparison to the previous reporting period.

Net assets are reported at 62.8 million rand compared to liabilities of 23.2 million, indicating a positive credit risk.

The reported cash position has increased from 16.8 million rand during the last reporting period to 23.4 million for 2021 representing a positive position.

Debtor days are low which indicates the majority of the donor funds are received in the timescales expected and even in advance in some circumstances, and therefore there is a low risk in this area. However, although donor receipts appear to be regularly received for the most part, in 2021 there is amount of donor contributions outstanding of 1,164,589 rand that are past the due date, which accounts for approximately 2% of donor receipts.

GL has confirmed that they have significant funding agreements which run beyond 12 months in addition to a c.£1m endowment fund (grants tracker reviewed). In the current year GLSH has the equivalent of £5m in secured financing. In coming years GLSH has an Amplify Change grant of £1.5m over three years, the Global

Affairs Canada Women, Voice and Leadership programme is due to be renewed and they provide advisory services for Gates Foundation and WaterAid.

GLNPO current has an Embassy of Sweden grant amongst others and confirmed pipeline funding. Based on this alongside the 'bird with two wings' model designed to provide financial sustainability the financial position seems healthy and no overdependence on one grant stream.

GL outlined the process for drawing on management reserves. There are thresholds for amounts to be accessed at management, committee and Board level. The overall strategy is to maintain an emergency pot, this is sometimes drawn on to bridge funding whilst donor contracts are being signed.

On managing financial risk more generally, GL appears to have the relevant processes in place: an institutional risk register that includes financial risks which is reviewed quarterly; commercial controls set out in a Finance Policies and Procedures manual; an established Procurement Policy; appropriate controls around delegation of authority; and cash flow tracking tools to ensure a constant check on liquidity.

The financial statements show a report to a director. This was discussed and GL explained that this is a terminology question; it is not a loan to director but instead relates to their laptop policy, which is to loan staff the amount for the entire laptop when they join GL, with a proportion of this to be repaid in instalments.

There was reference to the '2017 crushing funding crisis' in some documentation shared. This was discussed during interview and GL explained that this took place when several large, longstanding donor agreements came to an end, all coinciding in 2017. As a result several offices had to be temporarily put into hibernation but it also led to GL reviewing its structure and creating the Sustainability Hub, to diversify incomes and reduce reliance on donor funding.

Financial sustainability*

These components are not seeking to build a long term service delivery function therefore this section is not relevant for this due diligence.

Budgeting and reporting

GL prepares annual plans and budgets and these are approved at the appropriate governance level, e.g. Committee, Executive Committee, Board. All budgets are captured in the procurement system based on agreed activities and expense lines in the donor approved budget. The originator of a transaction captures a request in the system and the relevant budget holder approves for payment. There are system auto checks and alerts in place when budgets are exceeded.

The procurement system allows transactions to be posted in real-time when a transaction is approved on the system. The Finance Management Team reports to the Senior Management Team monthly on expenditure and

financial management. Financial reports are presented quarterly to the oversight body through the audit committee meetings. The reports cover budget utilisation, cash flow position and organisation solvency.

GL has bank accounts for organisational funds in local and various foreign currencies. A separate cash book is maintained and updated on an ongoing basis for each bank account. The Senior Finance Officer (for HQ) and Finance Officer (Country) reconcile the cash book to the bank account at the end of each month. The Head of Finance (HQ) and Country Manager (country office) routinely check the cash book and supporting documentation and sign off the bank reconciliation each month.

The frequency and format of financial reporting to FCDO is due to be agreed during co-creation phase.

During interview it was discussed how GL's budget allocation process takes place, bottom-up, top-down or roll-forward. Understandably they explained that as an organisation primarily reliant on donor funding it is determined according to what donor funds have been secured and for what purpose.

Asset Management

Asset purchases are approved in donor specific budgets. They are all given unique numbers and specific categories and reported in an asset register which forms part of the financial report. GL has a depreciation policy in place, with some assets depreciating in a straight line and some slightly differently. All assets are insured. They record asset disposals on the register, with method of disposal either governed by donor policies or, if not, GL policy which is to donate to Orange Farm.

Value for money and usage of FCDO Fundings – Key cost drivers, sensitive costs, and output costs *

The key cost drivers for these components are: (i) staff costs; (ii) travel costs (or grants to facilitate travel); and (iii) grant-making costs, including grantee support and learning.

Staff costs are determined by a grading system, with each job graded by content. Every two years GL benchmarks salaries with Avrordider, a benchmarking company. The aim is to benchmark against other similar organisations. GL also considers inflationary costs and cost of living adjustments; they aim to provide a c.5% cost of living adjustment, to be approved by the Organisational Development Committee, providing there are sufficient funds available.

On travel costs GL has a value for money policy within their Finance Policy framed around Effectiveness, Efficiency and Economy. There are thresholds determining where three quotes are required, seniority of person approving and whether something needs to go out for tender. In the travel example, they will consider the best mode of travel – bus, road or flight – depending on distance and balance economy with efficiency (e.g. number of flight

stops). The three consortium partners will harmonise travel policies given this will be a key cost driver.

The programme will be delivered by GL alongside the consortium partners. However, additional services and goods will also be procured. GL has a central operating principle of open and effective competition across all acquisitions. This includes ensuring that: (i) adequate and timely information is provided to all registered suppliers to enable them to bid/quote; (ii) the same information is shared with all potential suppliers; (iii) three quotes are sourced; and (iv) the supplier database is regularly updated so new suppliers can bid. The record of the recent company secretary procurement was reviewed as evidence of this process.

On grantee support and learning, again the primary cost driver within this is staff costs, covered above. GL also explained that they have different modes of capacity building, developed over time, with the key thread being ongoing support. This includes experiential learning (i.e. spending time with GL) to online support and face to face training. Given the much larger geographical scope of this initiative in comparison to other GLSH programmes, the variety of approaches will be key in ensuring VfM.

Value for money – Social value

Not being considered as no unusual defined social value or value for money metrics developed beyond the four Es.

Foreign Exchange Risks

GL maintains the bulk of funds in more stable foreign currency accounts such as GBP and the US Dollar to manage the risk of currency fluctuations in the rand. Transfers to more volatile currencies are made for shorter periods of implementation to reduce the risk of exchange rate fluctuations eroding value.

FCDO funds will be kept in a dedicated FCDO sterling account. They are also developing an improved sterling database to automatically produce reports in pounds, and post purchase orders in pounds. There was some discussion about whether they could use the 'lump sum rate', i.e. converting all funds into rand at the time of the quarterly disbursement, over the 'spot rate', converting on the day of purchase, and this will be considered with Finance colleagues ahead of the accountable grant being signed.

Payment processes

The process for managing payments, including the segregation of payment inputters and authorisers and management oversight/reconciliation, is covered in the Budget and Reporting section above.

Pillar 3 - Findings and Recommendations

Add additional findings as appropriate to the table below

No.	Priority Level	Key findings and recommendations
10.	Minor	<p>Finding: GL is in the process of changing auditors.</p> <p>Recommendation: GL to confirm to FCDO when new auditors have been appointed.</p>

Pillar 4 – Downstream Delivery

Minor

Overview

This pillar considers the partner's own processes for downstream partner risk management, including due diligence.

Delivery Chain

Organisation	Role – functional	Specialisation
Gender Links	Lead agency; oversight; financial management	Women's Rights; Southern Africa; Africa; Global Advocacy
Asian-Pacific Resource & Research Center for Women (ARROW)	Components B and C for Asia Pacific	Women's rights, Sexual and Reproductive Health and Rights, Regional and Global Advocacy, Asia-Pacific.
Mannion Daniels Ltd (MannionDaniels)	Initial operations support; technical advisory input for evidence into action; MENA region	Managing civil society funds (e.g. AmplifyChange, UK Aid Direct) with a grantee-centred and movement-focused approach; gender and social development globally, and particularly in the Middle East and North Africa (MENA)

Downstream due diligence

The programme will be delivered by GL as lead supply partner, working in consortium with ARROW and Mannion Daniels. The roles of each organisation are set out above. Whilst the organisations have worked together in the past, this programme marks the start of a new collaboration. GL has therefore conducted due diligence on both organisations in the same (condensed) format as FCDO due diligence and supplied their responses.

The GL due diligence report on ARROW rates them as either 'very good' or 'good' against all pillars save for value for money which 'needs improvement'. ARROW has no value for money framework in place and the only action against this is that they are developing a system for staff timesheets. GL's

recommendation is to 'encourage' them to look at possible value for money frameworks. This was discussed during interview and ARROW will be developing a VfM policy. GL also noted the need for the consortium to have agreed principles and policies around this.

One of the key cost drivers will be travel so ensuring value for money around this is particularly important. There are requirements in the AGA around travel that will need to be filtered down to downstream partners. GL confirmed that a harmonised travel policy for consortium partners will be developed during co-creation phase. **FCDO requires that this is shared with FCDO when completed.**

The report also sets out several areas for joint collaboration, including harmonisation of specific areas within the travel and safeguarding policies, risk management, certain areas of capacity building and special conditions to be inserted into the contract.

In the ARROW due diligence responses it is noted that GL will get regular reports on suspected fraud. As covered above, the process for ensuring any suspected fraud cases from Mannion Daniels and ARROW are notified to FCDO within the 48 hour window, as required in the Accountable Grant Arrangement, will be agreed during co-creation.

MannionDaniels holds multiple contracts with FCDO of values upto £157m and as a key supplier is subject to annual compliance audits to ensure it meets UK Government standards. Part of its consortium role includes initial operations support to GL. In preparation for this bid it reviewed GL policies and procedures and an area of operations support identified was around safeguarding training. Comprehensive responses were provided against all due diligence pillars. No recommendations were made by GL and we agree with this finding.

GL has also reviewed consortium partners' processes for conducting due diligence of partners and no concerns were flagged.

Downstream risk management and reporting

GL appears to have comprehensive measures in place to ensure partners are performing to expectation. These include: cascading contract requirements in a clear and transparent way; annexing a scope of work, work plan and budget to the contract which are closely monitored; linking contracts to deliverables; requiring provision of quarterly and annual reports; setting KPIs and milestones to report against; and project check ins and timesheets to ensure accountability for staff time.

GL reviewed the MEL frameworks for both partners, in particular ARROW who will be working with GL on the ground, and found that they have a strong, effective MEL framework in place.

Risk will be a standing item on the WOSSO management meetings agenda and specific risk matrices for this project developed. Identified leads from each partner will be responsible for reporting to GL, guided by the relevant consortium partner senior lead.

In terms of cascading provisions down the delivery chain and monitoring adherence, consortium partners will review and harmonise key policies including safeguarding and anticorruption policies. GL noted that safeguarding is a relatively new area for NGOs in the global south so MD will provide support on this aspect. Building on practices ARROW already has in place, WOSSO will also agree on safeguarding principles that will be shared at all workshops run to prepare participants for lobbying and advocacy and short training sessions will be provided to ensure the principles are fully understood.

In order to ensure partner funds can be clearly traced to the beneficiary, GL will require that all organisations provide supporting documentation for funds received in advance of claims made through a shared document management system. The main expenditure will be travel grants. GL will require three quotes for all tickets, evidence of the ticket, boarding pass, participation in meetings, a report and learning from the meetings. Accommodation will be paid directly and 10% of subsistence funding withheld until a report is provided.

To mitigate the risk of a supply chain partner impacting on GL/WOSSO objectives, procurement and travel policies will be harmonised across consortium partners.

Regarding the monitoring and management of partner activities, much is covered above. GL has set out additional provisions around accessing conflict affected countries where they will draw on their global networks, guidance from the IAC and local FCDO offices. Budget has been included for an external evaluation at the mid-term and end of the project, with evaluators to be selected through an open call.

Whistleblowing and Incident reporting

Mannion Daniels and ARROW have whistleblowing/anticorruption policies that provide clear frameworks and procedures for reporting and investigating concerns. Both offer internal and external methods (including anonymous) for raising concerns. Fraud will form part of the risk review at the monthly management meetings.

The process for ensuring FCDO is notified about suspected cases within the required 48 hour window is covered above.

Pillar 4 - Findings and Recommendations (Minor to Severe)

Add additional findings as appropriate to the table below

No.	Priority Level	Key findings and recommendations
11.	Minor	Finding: A harmonised travel policy for consortium partners will be developed during co-creation phase.

	Recommendation: FCDO requires that this is shared with FCDO when completed.
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Pillar 5 – Safeguarding

Moderate

Overview

This Pillar considers the processes and controls to manage the risk that the intervention results in harm to either people or the environment.

Policy*

GL has a Safeguarding Policy in place (reviewed), available on its website and intranet. This has been approved at Board level and forms part of all contracts with staff, associates, partners, grantees and service providers. It includes provisions around whistleblowing and zero tolerance. Mannion Daniels in their due diligence made some recommendations around broadening the policy beyond adults to include children and adolescents and including additional information about the GL Safeguarding Officers and how to anonymously report a case. FCDO agrees with these recommendations and noted that they had not been implemented, despite the Safeguarding Policy having since been updated. A finding is made on this above.

It is also noted above that there are no details of a named senior owner, date of last review and when the next review is due is included in the GL policies and a recommendation is made regarding this.

GL has some policies and practices in place to ensure sufficient checks are conducted in recruitment and training provided. Management, staff and board members are required to provide a minimum of three references at application stage. As noted above, they are also implementing a process for obtaining criminal record checks for all staff and interns at application stage.

In terms of demonstrating a zero tolerance to safeguarding, harassment, bullying and sexual exploitation, this is displayed in multiple areas including the website, during induction when policies are shared to members, and in all contracts – staff, grantees and contractors. An example of inappropriate behaviour from GL Cottages and how it was dealt with was provided and one of the follow ups was that staff training to understand the importance of this issue was provided, in addition to the training provided by Mannion Daniels.

Safeguarding risk management*

GL Safeguarding Policy links across to their Risk Management policy, their Human Resources Disciplinary and Grievance Policy, Code of Conduct and Recruitment Policy. There is a section on Safeguarding Risks in the risk register. Several examples were provided of incidents and how they were dealt with which were all satisfactory. Global Affairs Canada confirmed that

the case that had arisen in their Women, Voice and Leadership programme managed by GL had been well handled.

The primary organisations that will be engaged with in this programme will be diverse women's rights organisations (WROs), including girl-led organisations. All consortium members are either longstanding WROs themselves or have extensive experience of engaging with them. There is a plan for the cocreation phase to consult with WROs, including on support required for them to meaningfully participate, which could include considerations around safety.

There are two areas where GL is weaker: (i) their Safeguarding Policy only considers adults; and (ii) they recognise they have less experience engaging in fragile and conflict affected states (FCAS). There is a requirement above about broadening out the Safeguarding Policy to include children and adolescents, which is important given this programme's engagement with girl-led groups, and GL has noted ARROW and Mannion Daniels are experienced when engaging in FCAS and will work with them closely on this.

Whistleblowing and incident reporting*

Whistleblowing and external complaints is dealt with in the Governance section above.

From a specific safeguarding perspective, the process for investigation once a complaint/concern has been received was shared and appears appropriate.

Recruitment and training*

The process around recruitment and background/criminal checks is set out above, as is a recommendation on the latter. All staff, volunteers and trustees undertake safeguarding training as part of their induction process and annual refresher courses are taken. An online quiz to check understanding is currently being developed, alongside the wider suite of quizzes noted above. A minimum of 85% will be required for all new staff. The training is not varied according to role as most staff engage with stakeholders in different capacities.

GL job interviews are conducted by at least three senior staff including the designated safeguarding officer. It is made clear that staff will be required to undergo mandatory training and meet certain behavioural expectations, including on safeguarding, if hired.

New recruits are subject to a three month probation period to ensure suitability.

Code of Conduct

GL has a Code of Conduct which sets out the principles of conduct and standards of behaviour that the GL Board, employees, fixed contract and part time staff, volunteers and consultants must comply with. The behaviours are

reinforced in the 2023 Human Resource Policies and Procedures Disciplinary Code, Maximum penalty guidelines, with a range of sanctions set out. The disciplinary process appears appropriate.

Mandatory training is provided on the Code of Conduct when staff and Board members join the organisation and when signing their employment contracts on an annual basis.

Governance and accountability

GL has two designated safeguarding officers however they are not named and no email addresses are provided in the policy. A recommendation on this is made above.

The officers have to report all reports or concerns received to senior management and keep a register of these in the Safeguarding Register. This is presented monthly to senior management as part of the risk section of the management agenda. An alternative way to raise a concern is via the whistleblowing channel, should the complaint concern one of the officers.

On beneficiary engagement in GL governance and work, at Board level GL has several Board and Association members based in the countries where GL works. They consult with partners in country ahead of annual meetings. There are also several mechanisms through which the GL NPO engages. The span for this programme will be wider than GL has operated to date. Consultation with the Independent Advisory Committee members, close working as the consortium and consultation with WROs will all be key in ensuring wider beneficiary engagement.

Pillar 5 - Findings and Recommendations (Minor to Severe)

Add additional findings as appropriate to the table below

No.	Priority Level	Key findings and recommendations
-	Major	[See Ability to Deliver section for the recommendations regarding the Safeguarding Policy.]
-	Minor	[See Governance section for the recommendation regarding all policies.]

Due Diligence Approver (Quality Assurance) Comments

The due diligence process has shown GL's overall strong performance, reflected in the ratings. It is clear they are an established organisation that has been the subject of many due diligence processes. Alongside having strong existing governance structures, policies and procedures in place, they also have an established process to learn from each due diligence reviews.

There are several recommendations made. These are largely around ensuring policies and plans in development are completed.

Based on this review we are content to proceed with the Accountable Grant Arrangement.

Sources of Evidence

Sources of evidence inspected:

- GL's due diligence questionnaire responses and linked documents (listed in Appendix A).
- Interviews as set out in Appendix B.
- GL's website.
- Independent searches on publicly available information about GL and its key stakeholders and senior members of staff.
- 2019, 2020 and 2021 Audit Reports.
- Discussion with Global Affairs Canada GL Women, Voice and Leadership lead.
- Mannion Daniels GL due diligence reports dated 2021 and 2022.
- Organisational Risk and Integrity Assessment 2020.
- Institute for Democracy and Electoral Assistance Capacity Assessment 2018.
- Mannion Daniels due diligence responses to GL and GL summary of ARROW due diligence review.

Limitations of Assessment

A site visit was not conducted due to the distance and need to have in-person co-creation meetings shortly after the due diligence process is completed. This was not considered a limitation however as all staff were available to connect remotely.

Appendices

- A: List of documents provided by GL and reviewed as part of the due diligence process.
- B: Due diligence interviews conducted.

Disclaimer

This due diligence assessment report is being shared with Gender Links, hereby referred to as the Partner, on the understanding that:

- The assessment was completed utilising information provided by the Partner at the time and relies on the accuracy of information provided by the Partner.
- The assessment is intended for FCDO use only and has been classified as such. However, FCDO may share this assessment with other UK government or public bodies.
- Neither the Partner nor any third parties should rely for any purpose whatsoever upon the assessment or information contained therein.

FCDO cannot be held liable to the Partner or any third party who may use or seek to take assurance from these findings.

- A copy of the assessment is provided to the Partner only. The Partner must not make it available to other external bodies without the express permission, granted in writing, from the FCDO.
- The Partner acknowledges that FCDO is subject to the requirements of the Freedom of Information Act 2000, the Environmental Information Regulations 2004, the General Data Protection Regulation (GDPR) (EU) 2016/679 (as in force in the UK by operation of the European Union (Withdrawal) Act 2018), the Data Protection Act 2018 (DPA), subordinate legislation and guidance and codes of practice issued by the Information Commissioner and relevant Government Departments.

Due to the possible inclusion of commercially sensitive information or opinion, it is recommended that suitable encryption is used when communicating this document.

Appendix A

Documents provided by GL as part of the due diligence process

- GL Certificate of Incorporation
- GL Org Chart 2022
- Governance Structure
- Mapping of GL Board Members
- Legal Confirmation letter
- Whistleblowing Policy
- Consolidated Risk Summary
- Code of Conduct
- Human Resources Policies and Procedures
- Performance Assessment Sample
- GL Financial Statement 2021
- Example of a performance assessment
- Example of a performance write up
- Example of a performance assessment evaluation
- GL Annual Report 2021
- Finance Policy
- GL Future Fund
- Safeguarding Policy
- Operational Guidelines
- Governance Policy
- Example of Board Minutes May 2022
- Memorandum of Incorporation
- Example of Board Resolutions May 2022
- Example of Board Minutes October 2022
- Example of Board Resolutions October 2022
- Audit Committee Terms of Reference
- GL 2021 – 2025 Strategy
- GL Organisational Score Card Report 2010-2020
- GL Scorecard
- Occupational Health and Safety Policy
- Finance Policy Induction
- Voice and Choice Southern Africa Fund Briefing Session Nov 2022 slides
- Segregation of Duties extract
- Fundraising Tracking Report
- Shaping Donor Agendas
- Example of Staff Induction Programme
- Travel Policy
- Report of Procurement Committee Company Secretary
- Value for Money Policies and Procedures
- FCDO Presentation

Appendix B

Area of focus	GL Interviewees
Governance	Special Adviser Board Member
HR and Safeguarding	GLSH General Manager
IT	GLSH General Manager IT Consultant
Finance and Miscellaneous, Whistleblowing, Aid Diversion and Fraud	Special Adviser GLSH General Manager Grants Manager