IDEAS | PEOPLE | TRUST

Association of Women Ambassadors of Ukraine (AWAU)

Micro-assessment report

Commissioned by:	**UNFPA Ukraine**
Date:	**19 December 2025**

CONTENTS

1 BACKGROUND, SCOPE AND METHODOLOGY

Background

The micro-assessment is part of the requirements under the Harmonized Approach to Cash Transfers (HACT) Framework. The HACT framework represents a common operational framework for UN agencies' transfer of cash to government and non-governmental implementing partners.

The micro-assessment assesses the Implementing Partner's (IP's) control framework. It results in a risk rating (low, moderate, significant or high). The overall risk rating is used by the UN agencies, along with other available information (e.g. history of engagement with the agency and previous assurance results), to determine the type and frequency of assurance activities as per each agency's guidelines, and can be taken into consideration when selecting the appropriate cash transfer modality for an IP.

Scope

The micro-assessment provides an overall assessment of the IP's programme, financial and operations management policies, procedures, systems and internal controls, reporting against the following subject areas:

- Organisation
- People and behaviours
- Activities
- Reporting and accountability
- Assets and inventory
- Procurement
- Sub-partners
- Systems

The micro-assessment also focuses on compliance with policies, procedures, regulations and institutional arrangements that are issued by the Government and / or the IP.

Methodology

The fieldwork was performed in September 2025 at the partner's office in Kyiv, Ukraine.

Through discussion with management, observation, and walk-through tests of transactions, we have assessed the IP and the related internal control systems, with emphasis on:

- The effectiveness of the systems in providing the IP's management with accurate and timely information for management of funds and assets in accordance with work plans and agreements with the United Nations agencies;
- The general effectiveness of the internal control system in protecting the assets and resources of the IP.

We discussed the results of the micro-assessment with applicable UN agency personnel and the IP prior to finalization of the report. The list of persons met and interviewed during the micro-assessment is set out in Annex I.

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BDO LLP

BDO LLP
55 Baker St
London W1U 7EU

19 December 2025

2 PARTNER SUMMARY INFORMATION

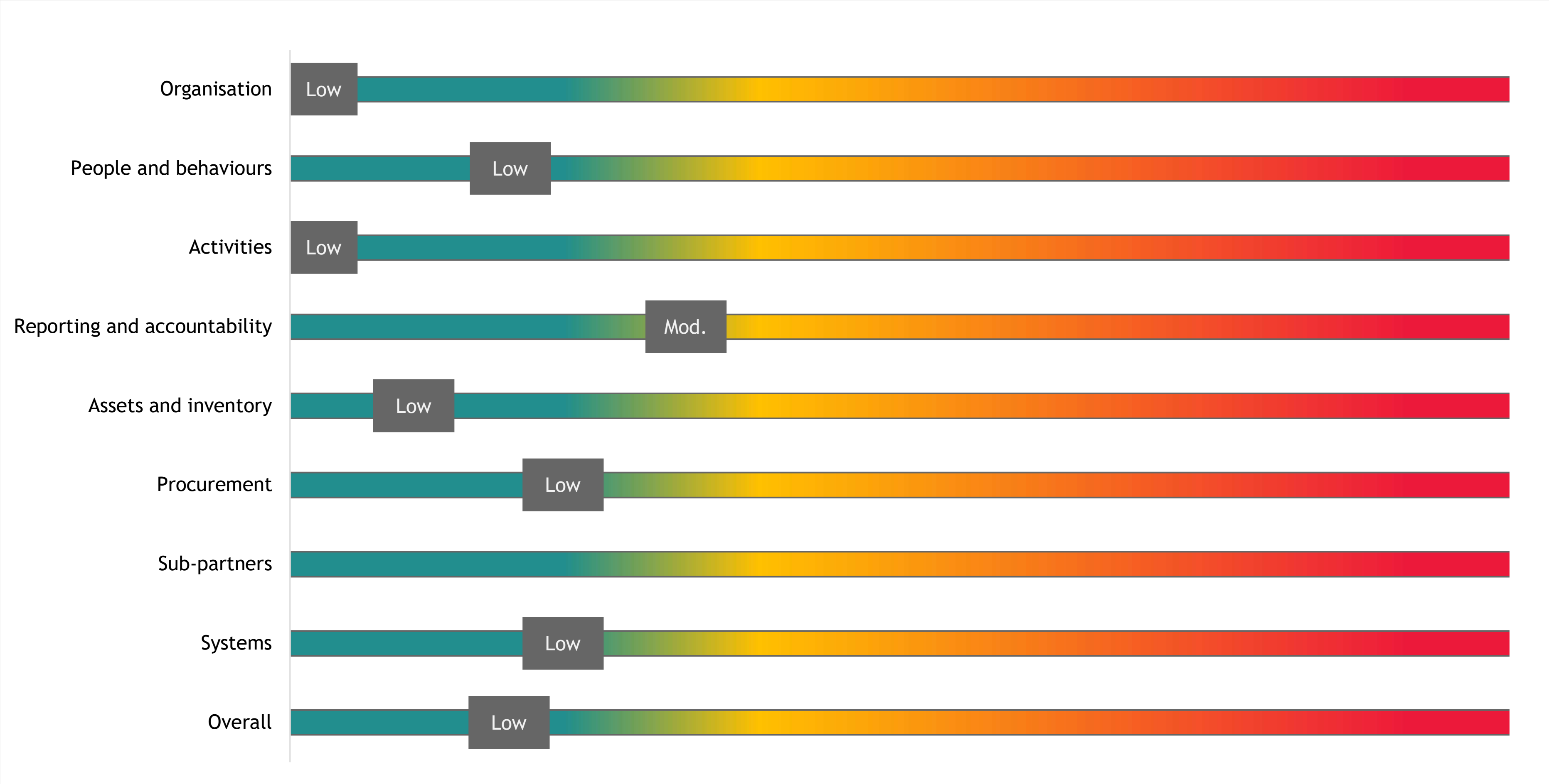
Organisation	**Association of Women Ambassadors of Ukraine**		
Location	**Kyiv, Ukraine**		
Organisation			
Organisation type	Local NGO		
Key financial data for last three years as at financial year end:	**2023**	**2022**	**2021**
Income (approx in US$)	4,000	-	-
Expenditure (approx in US$)	4,000	-	-
Income less expenditure (approx in US$)	-	-	-
Net assets	-	-	-
Number of physical offices in the country	1		
People			
Current number of employees	17 individual entrepreneurs; 2 volunteers		
Activities			
Nature of activities	The public organisation carries out non-profit activities aimed at supporting women, developing female leadership and entrepreneurship, and implementing the principles of gender equality through educational, informational and social events.		
Locations of activities	Ukraine		
Amount of UN funding by agency in last three years by agency (approx. US$):	**2023**	**2022**	**2021**
FAO	No UN funding previously received.		
UN Women			
UNDP			
UNFPA			
UNICEF			
WHO			
Other			
Total			
Systems			
Accounting system used (software, Excel, manual)	BAF		
HR system used	There is no HR software in place, all records are maintained in hard copy.		
Fixed asset system used	BAF		
Inventory system used	BAF		

Who is primarily responsible for the following functions	The entity under review	Head office / associated body	Outsourced to third party	Not performed
Accounting				
Recording transactions	✔			
Approving payments	✔			
Making payments	✔			
HR				
Recruitment	✔			
Training / development	✔			
Issuing policies and procedures	✔			
Procurement				
Tender / request for services	✔			
Bid analysis and contract award	✔			
Contract management	✔			
	None	**1 - 10**	**11 - 25**	**>25**
Volume of procurement undertaken in year			✔	
	<$10k	**$10k - 25k**	**$25k - 50k**	**>$50k**
Number of procurement contracts / awards by size	19		1	

3 MICRO-ASSESSMENT RESULTS

The tables below summarize the results and findings found during the application of the micro-assessment questionnaire (in Annex III). Detailed findings and recommendations are set out in section 4 below.

Summary of risk ratings

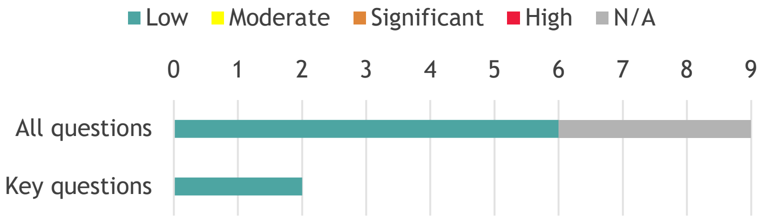
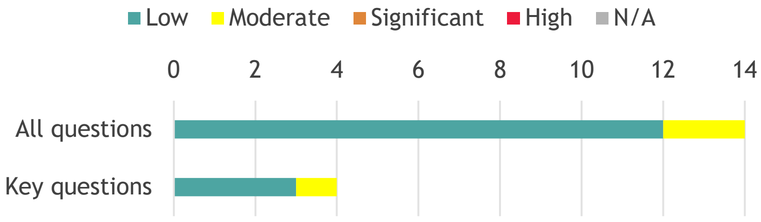
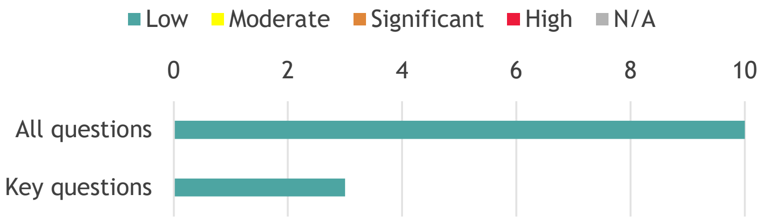
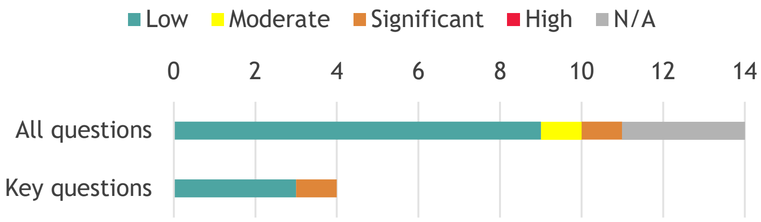


Summary comments for section ratings

Subject area	Risk assessment	Comments
A. Organisation	Low	The legal entity Public Organization "Association of Ambassadors of Ukraine" (EDRPOU code: 43302719) was registered on 22 October 2019. It is classified as a non-profit public organization, with Olga Volodymyrivna Veselovska as the authorized representative. As of the latest update on 21 September 2025, the organization is officially registered and listed in the Register of Non-Profit Institutions and Organizations. An internet search did not indicate any known cases of fraud, and management confirmed there are no ongoing legal proceedings. The governing bodies meet quarterly, and minutes include specific action plans and steps for resolution. There is a clear governance structure with reporting lines, and there are no sub-offices.
B. People and behaviours	Low	The organisation has an approved Procedural Manual that regulates transparent recruitment, adaptation, performance evaluation, dismissal and compliance with ethical standards. Positions are widely advertised and selected candidates are appointed in a competitive and transparent way, including an interview with a commission. The process, including background checks, is documented. There are procedures in place for the departure of employees. The finance team is sufficiently staffed, with no turnover in key positions. The Procedural Manual sets out the training opportunities for staff. The organisation has a code of conduct that sets out expected standards, and a fraud reporting policy that staff are expected to follow. The code of conduct and procedure manual cover gender equality and environmental protection policies.
C. Activities	Low	The organisation has policies and procedures for project management covering all stages of the life cycle, from initiation to reporting. Roles, responsibilities and mechanisms for planning, approval, monitoring and control are defined, taking into account donor requirements. The implementation plans are detailed to allow a clear understanding of the project, and any revisions are approved by the Head of the Organisation. A risk management system is in place, a risk register is maintained, and regular reviews and response measures are provided. The monitoring and evaluation system is organised in accordance with their Procedural Manual, including data collection, analysis, working meetings with partners and reporting.
D. Reporting and accountability	Moderate	The organisation has an approved accounting policy, which defines the rules for accounting, preparing financial statements and complying with Ukrainian legislation and donor requirements. They have complied with statutory reporting requirements, and the 2024 audit did not identify any findings. The organisation does not have an internal audit function, which is reasonable given the size of the entity. Financial information for donor reporting can be generated automatically from the BAF accounting system, and the reports are reviewed by the Program Director before submission to the donor. Budgets have sufficient detail for monitoring purposes, approved by the Head of the Organisation and compared to actual expenditures every other week.
E. Assets and inventory	Low	The organisation keeps detailed and up-to-date records of fixed and intangible assets in the BAF programme, which records all necessary details. There are measures to protect assets, including restricted access and annual physical checks by an inventory commission. There are no significant assets that require insurance. Inventory is managed through the BAF accounting programme and there are annual physical verifications. There are no items with limited shelf-life. The organisation does not have a warehouse or use cash.

F. Procurement	Low	The organisation has Regulations on Competitive Procurement that specify appropriate thresholds for different procurement procedures, with direct contracting up to UAH 90,000 (approx. USD 2,350). A procurement committee of at least three members evaluates offers in line with a stated basis, where price is the main criterion. Exceptions to the procurement procedures are only applied in justified situations and require documented senior management approval. There are policies to ensure staff consider and document whether they have any conflicts of interest with potential suppliers. The organisation performs background checks on potential suppliers, has a contract management policy, and requires suppliers to uphold high ethical standards.
G. Sub-partners	N/A	The organisation does not currently have any sub-partners, but has developed a grant support policy to guide the processes. These cover the selection process, standard agreement and reporting requirements. It also includes policies on dealing with instances of poor performance and ensuring they uphold high ethical standards.
H. Systems	Low	The organisation uses the BAF accounting system, which is restricted by usernames and passwords, with different access rights based on user roles. The system is backed up weekly and can be accessed remotely. Staff use their own devices for project implementation, which are equipped with updated anti-malware protection. Monthly bank reconciliations are performed by the Chief Accountant and reviewed by the Head of the Organisation, both of whom are involved in the payment approval process. Payments are subject to a clear approval process, but online payments do not require dual signatories, as the Head of the Organisation is the only person with access. A three-way match is performed, and invoices are stamped 'PAID' to prevent multiple payment or claiming against more than one funding source. Shared programme costs are allocated according to the Cost Allocation Methodology and staff costs are allocated using timesheets. Documents are stored in an orderly and consistent way in line with the document retention policy and data protection policy in the Procedural Manual.
Overall risk assessment	**Low**	

Summary of question risk responses and findings raised

<table>
<tr><th>Subject area</th><th>Risk assessment</th><th>Question risk responses</th><th>No. of findings and priority ratings</th></tr>
<tr><td>A. Organisation</td><td>Low</td><td>
</td><td>High Medium Low</td></tr>
<tr><td>B. People and behaviours</td><td>Low</td><td>
</td><td>High Medium Low</td></tr>
<tr><td>C. Activities</td><td>Low</td><td>
</td><td>High Medium Low</td></tr>
<tr><td>D. Reporting and accountability</td><td>Moderate</td><td>
</td><td>High Medium Low</td></tr>
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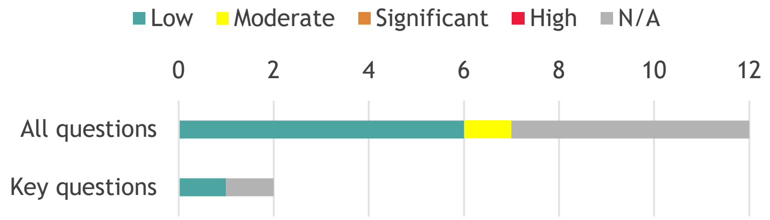
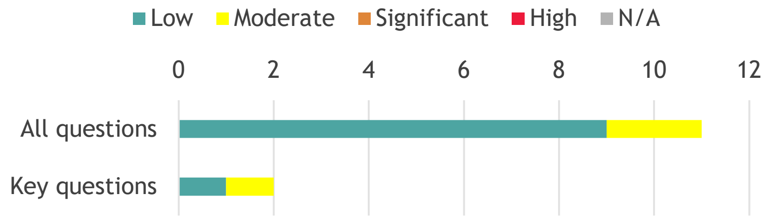
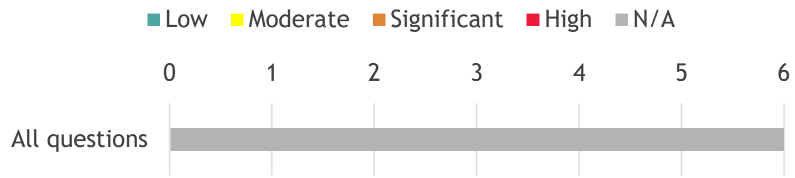
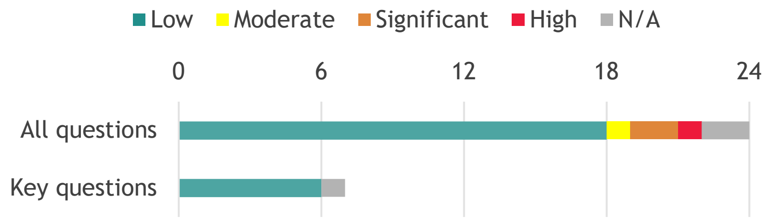
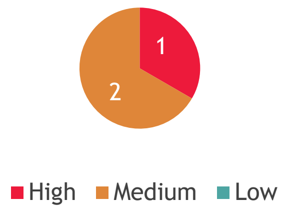
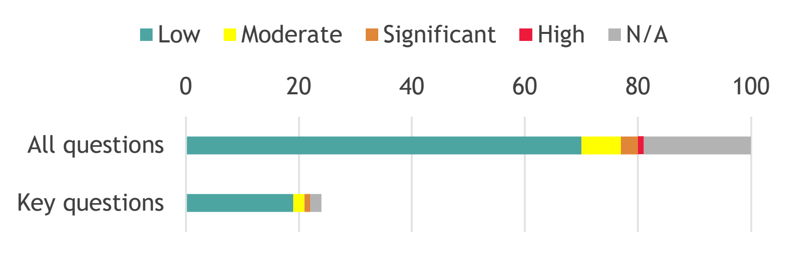
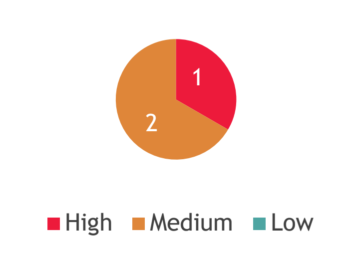
Subject area	Risk assessment	Question risk responses	No. of findings and priority ratings
E. Assets and inventory	Low		
F. Procurement	Low		
G. Sub-partners	Significant		
H. Systems	Low		

Subject area	Risk assessment	Question risk responses	No. of findings and priority ratings
Overall risk assessment	**Low**		

4 DETAILED FINDINGS AND RECOMMENDATIONS

Ref	Subject area	Title	Priority	Description of finding	Recommendation
1	Systems	Insufficient safeguards over IT equipment	Medium	The partner does not provide employees with computer equipment, instead they perform their duties on personal devices. All personal computers are equipped with up-to-date protection against malicious programs, which minimizes the risks of infection and data loss. However, using personal equipment increases the risk of transfer of confidential data, non-compliance with donor and data protection requirements.	The partner should formalize rules for the use of personal devices and establish minimum security standards, including passwords, anti-virus software, regular updates and data encryption. It is necessary to ensure centralized storage of work files, control access to corporate data in case of role changes or termination of employment, as well as conduct regular staff training on cybersecurity.
		IP management response:	We agree with the auditor's observation and acknowledge the potential risks related to the use of employees' personal computers for work purposes. To address this, the Organization is developing an internal instruction on the use of personal devices. This instruction will set minimum security requirements, including the use of updated antivirus software, strong passwords, regular system updates, and data encryption. We will also implement centralized storage of working files within a secure corporate environment to ensure proper control over access to organizational data, including in cases of role changes or termination of employment. In addition, we will conduct annual cybersecurity awareness training for staff to strengthen their understanding of information security and donor compliance requirements.		
2	Systems	Lack of segregation of duties when performing bank reconciliations	High	The bank reconciliation is prepared by the Chief Accountant and reviewed and approved by the Head of the Organization. However, these individuals are also responsible for approving payments. This combination of responsibilities creates a weakness in the financial control system, as it may reduce the effectiveness of detecting possible errors or fraud.	The partner should separate the tasks of making and approving payments from those of preparing and reviewing bank reconciliations. We suggest that the bank reconciliations are prepared by the Financial Coordinator. Bank reconciliations should be documented and signed by the reviewer.

Ref	Subject area	Title	Priority	Description of finding	Recommendation
		IP management response:	We respectfully note that AWAU already has segregation of duties in place. Bank reconciliations are prepared by the Chief Accountant and reviewed and approved by the Head of the Organization, ensuring a two-level control. In addition, payments require dual authorization (Chief Accountant and Head of the Organization), and in some cases project managers' approval, which further strengthens oversight. Nevertheless, we acknowledge the auditor's recommendation and will consider enhancing this process by involving the Finance Coordinator or a Board member in the independent review of reconciliations, to further increase transparency and mitigate any residual risks.		
3	Systems	Insufficient bank account controls	Medium	The partner does not require dual signatories for bank transactions. The Head of the Organization is the only person who can make payments from the bank account. By not requiring a second signatory for bank transactions, segregation of duties is not effective, and there is a risk that inappropriate payments are made without being detected.	The partner should ensure that a minimum of two bank signatories are required to process certain transactions, to ensure they are properly reviewed prior to payment. It may be appropriate to agree certain thresholds with the bank, above which multiple authorisation is required.
		IP management response:	We acknowledge the auditor's observation. In practice, the Organization's payment process already ensures segregation of duties and control over bank transactions. The Chief Accountant is responsible for preparing, entering, and checking all payment data in the banking system. However, final authorization and execution of payments are performed exclusively by the Head of the Organization through secure Face ID verification. This arrangement ensures that no payment can be made without the Director's personal approval, while at the same time providing a clear division of responsibilities between preparation and authorization. Nevertheless, in line with the recommendation and to further strengthen transparency, the Organization is updating its internal procedures to formally document this process as a dual-control mechanism. In addition, we are exploring with our bank the possibility of introducing a formal double-signature requirement for electronic transactions to complement the current practice.		

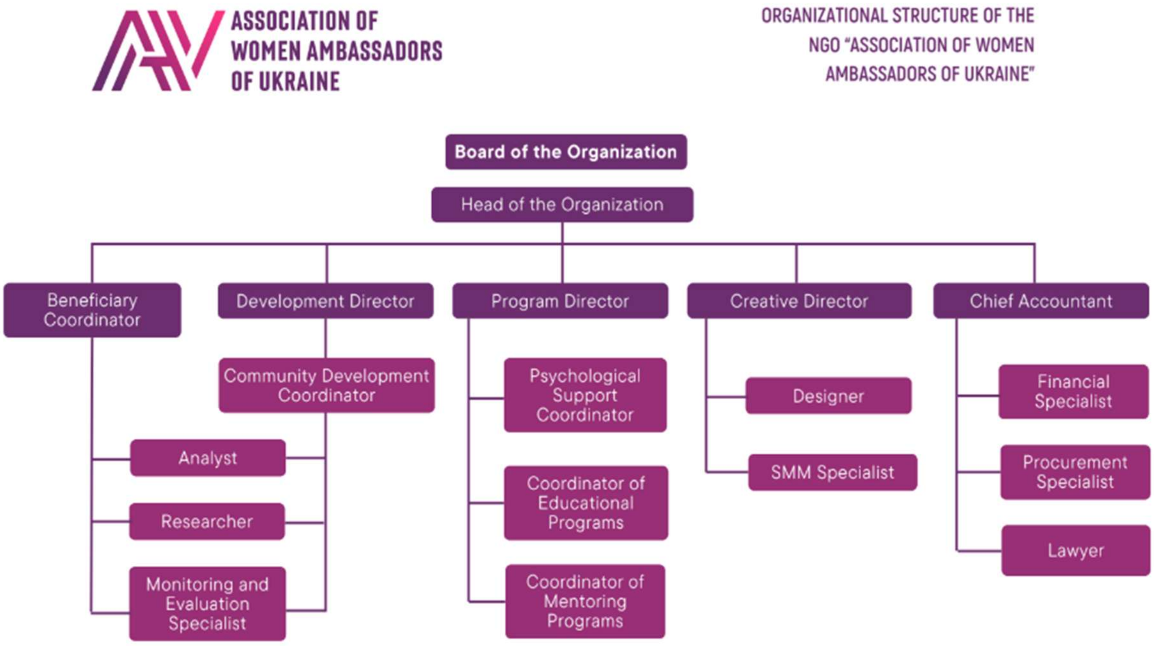
ANNEX I - IP AND PROGRAMME INFORMATION

Implementing partner name:	Association of Women Ambassadors of Ukraine
Implementing partner code or ID in UNICEF, UNDP, UNFPA records (as applicable)	N/A
Implementing partner contact details (contact name, email address and telephone number):	Contact name: Olga Veselovska – Head of Organization email address: o.veselovska@w-ambassadors.org.ua contact phone: +380 67 739 74 29
Main programmes implemented with the applicable UN Agency/ies:	N/A
Key Official in charge of the UN Agency/ies' progamme(s):	Olga Veselovska – Head of Organization
Programme location(s):	Ukraine
Location of records related to the UN Agency/ies' progamme(s):	Kyiv, Velyka Vasylkivska St. 32, office 9
Latest expenditures incurred/reported to UNICEF, UNDP and UNFPA (as applicable). Indicate the amount (in US$) and the financial reporting period;	N/A
Currency of records maintained:	UAH
Cash transfer modality/ies used by the UN agency/ies to the IP	N/A
Intended start date of micro assessment:	19 September 2025
Number of days to be spent for visit to IP:	2
Any special requests to be considered during the micro assessment:	N/A

List of persons met

Name	Unit/organization	Position
Olga Veselovska	Association of Women Ambassadors of Ukraine	Head of Organization

ANNEX II - IP ORGANIZATIONAL CHART



ANNEX III - MICRO-ASSESSMENT QUESTIONNAIRE

		Yes / No / N/A	Risk rating	Risk score	Comments	Recommendation made?
	A. Organisation (Low risk)					
	General					
1	**Is the entity in compliance with national registration requirements?**	Yes	Low	1	Legal entity public organization "Association of Ambassadors of Ukraine", EDRPOU code 43302719, was registered on 10/22/2019. Their legal form is public organization, and the authorized person is Olga Volodymyrivna Veselovska. At the time of the last data update on 09/21/2025, the status of the legal entity is - Registered. According to data from the tax registers of Ukraine, they are registered with the revenue and duties authorities, but they are not registered as a VAT payer. The Organization is included in the Register of Non-Profit Institutions and Organizations based on the decision of the controlling body of the State Fiscal Service No. 1926584600263 dated 10/29/2019.	
2	**Does an internet search indicate there have been no known cases of fraud, or other allegations of malpractice, concerning the entity or its staff in the last five years?**	Yes	Low	1	An Internet search using the key terms “fraud,” “allegations,” “abuse,” “criminal” did not reveal any public information about cases of fraud or other allegations of abuse regarding the activities of the organisation or its staff over the past five years.	
3	Does management confirm there are no ongoing legal proceedings that are likely materially to impact the organisation or its activities?	Yes	Low	1	Management confirmed that the Organization has no current legal proceedings that could significantly affect its activities. In addition, the auditor conducted an additional search in the Unified State Register of Court Decisions, which did not reveal any court cases that were opened or related to the public organization "Association of Ukrainian Ambassadors".	
	Organisational structure and governance					

4	Does the governing body meet on a regular basis and perform sufficient oversight functions?	Yes	Low	1	The management structure of the Organization consists of two levels: 1. The General Meeting of Members of the Organization (General Assembly) is the highest management body authorized to make decisions on any issues of the Organization's activities, including those within the competence of the Board. The decisions of the General Meeting are recorded in the minutes of the meetings and made in accordance with the Charter, internal documents and the legislation of Ukraine are binding on all management bodies and members of the Organization. The General Assembly exercises strategic supervision and approves key decisions. The General Meeting of Members of the Organization (General Assembly) are held at least once a quarter. 2. The Head of the Organization is a senior official (manager) who ensures the current activities of the Organization and organizes the implementation of decisions of the management bodies. The Head exercises operational management, is responsible for the implementation of the mission and goals and also represents the Organization at the national and international levels.	
5	Are minutes of oversight meetings maintained, with evidence of action plans and appropriate follow?	Yes	Low	1	The Organization keeps minutes of the meetings of the General Meeting of Participants, which includes specific action plans and further steps for resolution. The auditor was provided with the minutes of the meetings of the General Meeting of Participants of the Organization dated August 14, 2024, December 20, 2024, and March 31, 2025, at which relevant issues were considered and decisions were made.	
6	Is the organisation structured in such a way that enables clear reporting lines and designates particular areas of responsibility?	Yes	Low	1	The organization has a defined governance structure, which provides for clear reporting lines and division of responsibilities between the governing bodies. The General Assembly performs strategic oversight functions and makes key decisions, while the Head of the Organization is responsible for day-to-day management and implementation of the decisions made.	
7	Are there sufficient procedures in place to ensure that activities performed by sub-offices are carried out in accordance with the overall policies of the organisation?	N/A	N/A	-	There are no sub-offices.	

8	Are there sufficient procedures in place to ensure that financial transactions initiated by sub-offices are executed and recorded in accordance with the overall policies of the organisation?	N/A	N/A	-	There are no sub-offices.	
9	Does the organisation review the accuracy and completeness of the supporting documentation for transactions incurred by its sub-offices prior to the amounts being consolidated into the central records?	N/A	N/A	-	There are no sub-offices.	

	B. People and behaviours (Low risk)					
	General					
1	**Is there an HR manual that covers key areas such as recruitment, employment and personnel practices, and which is provided to all staff?**	Yes	Low	1	The organization has an approved Procedural Manual that regulates multiple areas, such as personnel selection, clear job descriptions, principles of non-discrimination, onboarding, personnel development, collegial decision-making on hiring, requirements for a package of documents from a candidate, and dismissal procedures. All documents are stored in an electronic repository and are available to employees. New employees confirm familiarization by e-mail or a signed application.	
	Recruitment and retention					
2	Are vacant positions widely advertised?	Yes	Low	1	All positions must be announced on the Organization's website. Information about vacancies may also be disseminated in public sources of information (advertisements in the media, the Internet), through the channels of a personnel recruitment agency engaged under a contract, in specialized sources (professional mailing lists and announcements in universities), as well as in any other sources, the use of which does not contradict current legislation. Each vacancy announcement includes the job description, key requirements, and application instructions.	

3	Are the selected candidates appointed to roles in a competitive and transparent way, that is documented and filed?	Yes	Low	1	After receiving the applications of candidates, they are pre-screened for compliance with the requirements of the position. Selected candidates are invited to an interview, which is conducted by a commission consisting of the Head of the Organization, Deputy Head of Program Affairs and Project Coordinator (for program staff) or Deputy Head of Finance (for administrative positions). The interview process is documented in the Candidate Evaluation Form. This form contains basic information: the candidate's full name, the position applied for, the date of the interview, the names of the committee members, as well as a list of questions and evaluation criteria with scores for each criterion. In cases of simplified recruitment (when the Organization acts as the donor's implementing partner), the selection is made on the basis of checking documents, recommendations and compliance with the requirements of donors and the Organization.	
4	Are background checks performed on potential new recruits, and the results documented and filed?	Yes	Low	1	The organization verifies education and employment history, contacts professional references (with candidate consent), and checks open public registers. Candidates are expected to disclose any circumstances that may represent a conflict of interest or affect their ability to perform the role. For roles with financial responsibility, additional checks may be required.	
5	Have key positions been filled throughout the last three years, (or with only limited gaps between new appointments), without evidence of regular turnover of the same positions?	Yes	Moderate	2	In 2024, the Organization changed its Chairman based on the minutes of the extraordinary general meeting of participants No. 14/08-24 dated August 14, 2024. Olga Veselovska was elected as the new Chairman of the Organization (previously Vadym Zagarii). The changes in the leadership and the Charter were caused by a strategic review of the organization's activities after the start of a full-scale war - with an orientation towards supporting businesses in the field of women's rights protection and implementing humanitarian initiatives. In August 2024, the organization also updated its mission and name in accordance with the new focus.	

6	Are procedures in place to ensure that, when staff leave employment with the organisation, they are removed from the payroll after receipt of the final salary due, are required to return any equipment belonging to the organisation, and have any access rights to in-house systems terminated?	Yes	Low	1	The termination of an employment contract due to the expiration of its term is carried out on the expiration date specified in the contract, unless continuation of cooperation is provided for. In addition to fulfilling the requirements of labour legislation, the Organization applies internal procedures. On the day of dismissal, the accounting department removes the employee from the staff list and removes them from the payroll, and the Financial Manager makes the final calculation, including all due payments. The immediate supervisor organizes the transfer of cases and ensures the return of equipment, documents, keys and other resources that were transferred to the employee to perform their official duties, drawing up the appropriate acceptance and transfer act. The Administrative Manager or other authorized person ensures blocking of access to corporate systems, e-mail, cloud storage and databases on the day of dismissal. For contractors (FOPs), cooperation ends with contract closure, final payment is made, equipment is returned (if provided), and access is revoked.	
	Qualifications and training					
7	**Does the finance team contain a sufficient number of suitably experienced staff, so that team members are competent to perform the tasks assigned to them, and with sufficient segregation of duties?**	Yes	Moderate	4	The organization has an appropriate financial team with qualified personnel who possess the necessary knowledge, experience and competencies to ensure proper financial management and distribution of responsibilities. The Chief Accountant (Tamara Bahan) has 23 years of experience in accounting, 18 of which were as a Chief Accountant. She has a higher education in accounting and finance and certificates in tax and financial management. Her functions cover the full range of financial management, including preparation of financial statements, audits, tax reporting and payroll management. The organization's management (Olga Veselovska, Vadym Zaharii) has deep expertise in strategic financial management, including experience working with donors (UN, EBRD, etc.), budget management, ensuring financial transparency and reporting. Roles in the team are clearly divided, which allows avoiding conflicts of interest, ensuring control, verification and accountability at all stages of financial transactions.	

8	Are there sufficient job descriptions for the various roles within the organisation, and the minimum expected qualifications required for each?	Yes	Low	1	All positions have clearly defined job descriptions that outline duties, responsibilities, and accountability. Each job description includes a minimum qualifications section that covers the education, experience, and competencies required for the role. The job profile further outlines the skills, knowledge, and personal characteristics expected of candidates.	
9	Does the organisation provide sufficient training opportunities to its staff?	Yes	Low	1	In accordance with paragraph 3.8 of the Procedural Manual, the Organization carries out training and advanced training of personnel on an ongoing basis. The training program includes several levels of activities. Internal trainings and seminars are aimed at preparing employees to perform specific tasks. External training events allows personnel to gain additional knowledge and exchange experiences. Thematic advanced training programs aimed at developing managerial, financial, communication and specialized skills, which increases the professional level and competence of employees. The Organization supports the principle of continuous learning, providing employees with the opportunity to improve their knowledge and skills throughout their work. All employees have equal access to training opportunities, which creates conditions for professional growth, internal mobility and increased efficiency of the Organization.	
	Practices					
10	**Does the organisation have a clear set of policies concerning the expected conduct of its staff, and procedures to follow up on allegations of misconduct?**	Yes	Low	1	The Organization has an approved Code of Conduct and Section 7 of the Procedures Manual, which set out the expected standards of conduct for all staff and volunteers, defining their rights, responsibilities and ethical standards. In addition, the Organization has implemented a Complaints, Feedback and Accountability Policy, which regulates transparent procedures for reporting and addressing any cases of misconduct.	
11	**Does the organisation have an anti-fraud and anti-corruption policy that is readily accessible to all staff?**	Yes	Low	1	The organization has a fraud reporting policy integrated into the Complaints, Feedback and Accountability Policy and the Procedures Manual. Anti-fraud provisions are also included in staff and partner contracts and the Code of Conduct.	
12	Is it clear to whom staff should report concerns about suspected fraud, corruption or other malpractice, and are procedures in place to protect staff from potential retaliation as a result?	Yes	Low	1	Employees, volunteers and partners are required to report any suspicions of fraud, waste or misuse of the organization’s resources directly to the Head of the Organization or through a dedicated complaints mechanism that ensures confidentiality and anonymity. The policy strictly prohibits any retaliation against individuals who report concerns in good faith, ensuring confidentiality, protection and fair treatment of all cases.	

13	Does the organisation have policies and procedures to help prevent discrimination on the basis of gender?	Yes	Low	1	The organization has an internal Code of Conduct and a Procedure Manual that clearly prohibit any discrimination based on gender or other grounds. These documents oblige all employees, volunteers and partners to adhere to the principles of gender equality, ensure equal treatment and integrate gender-sensitive approaches into the organization's activities. The organization's policies include relevant provisions on gender issues.	
14	Does the organisation integrate social and environmental standards in their activities?	Yes	Low	1	The Organization's Procedure Manual includes an "Environmental Protection Policy" according to which the Organization seeks to minimize the negative impact of its activities on the environment during the implementation of project activities. The Organization implements measures and practices aimed at reducing the impact on the environment, which extends to employees, clients and the community in which it operates.	

	C. Activities (Low risk)					
	Workplans					
1	**Does the organisation have and use sufficiently detailed written policies, procedures and other tools to develop and manage programmes and plans?**	Yes	Low	1	The organization has written policies and procedures that regulate the process of project and program management. The relevant provisions set out in the Procedural Manual (section 6.1) systematize the work of project coordinators, define their areas of responsibility and accountability, and establish a standardized approach to planning, implementing, and monitoring activities. The structure of the document covers all stages of the project cycle - from initiation to final reporting. A clear procedure for initiating projects is defined with the involvement of both management and employees of the Organization, and preliminary approval of initiatives with the Head of the Organization is also provided.	
2	Are the workplans sufficiently detailed to allow a clear understanding of the objectives, expected activities, budget, and timeframe?	Yes	Low	1	The partner provided an implementation plan for one of their projects, which included detailed activities, indicators of achievement, responsible persons, and timelines for each month, broken down by weeks, in line with the Organization's policies and project management requirements.	

3	Are revisions and amendments to workplans appropriately reviewed, documented and communicated?	Yes	Low	1	According to the Organization's Procedural Manual, changes to project or program work plans are initiated and justified by the project team. The proposed changes are reviewed by the Program Director or Program Coordinator for compliance with the Organization's mission, strategic goals, and donor requirements. The final decision on approval of changes is made by the Head of the Organization, after which the updated plan is sent to the donor.	
	Risk management					
4	**Does the organisation identify the potential risks for achieving its objectives and programme delivery and mechanisms to mitigate them?**	Yes	Low	1	In accordance with paragraph 6.1.5 of the Procedural Manual, risks that may affect the achievement of results are regularly identified and assessed. Identification and assessment of risks is carried out through contextual assessments of the environment; analysis of vulnerabilities of target groups; analysis of project implementation conditions. To minimize risks, preventive measures are applied, including the development of safety instructions and protocols, training for staff and partners, as well as regular monitoring of compliance with risk management policies.	
5	Is a sufficiently detailed risk register maintained for the organisation?	Yes	Low	1	The organization maintains a risk register that is sufficiently detailed to track potential threats to program implementation and strategic objectives. They use a structured template for clear identification of risks, their likelihood and potential impact, and mitigation measures.	
6	Are risk management procedures undertaken and / or approved by sufficiently senior members of staff?	Yes	Low	1	Responsibility for risk monitoring lies with project managers together with the Deputy Head for Programme Affairs. Responsibility for risk management is shared between all levels of the Organization. Employees, volunteers and consultants are required to avoid actions that may create risks, misunderstandings or damage the reputation of the Organization. Risk management activities are coordinated by the Deputy Head for Programme Affairs or the Project Coordinator, who is responsible for planning, monitoring, data collection and analysis, and reporting to the Head of the Organization and donors. To strengthen this function, the Organization may engage external monitoring and evaluation consultants who participate in projects to independently assess risks and develop recommendations.	
	Monitoring and evaluation					

7	**Does the organisation have and use sufficiently detailed policies, procedures, guidelines and other tools for monitoring and evaluation?**	Yes	Low	1	The Organization has developed and uses sufficiently detailed policies, procedures, instructions and other tools for monitoring and evaluation. In accordance with the Organization's Procedural Manual, as defined in section 6.1.5, the monitoring and evaluation system is designed to ensure that project results, impact, efficiency, effectiveness, relevance and sustainability are tracked. The policies include developing and implementing appropriate monitoring and evaluation tools for each project; establishing clear criteria for measuring performance, results and impact; conducting specific evaluation studies, including client satisfaction and the effectiveness of educational tools; operating mechanisms for feedback, dissemination of results and best practices; and providing aggregated data to donors to enhance transparency and accountability.	
8	Does the organisation carry out and document regular monitoring activities such as review meetings and on-site project visits, to assess implementation against the stated objectives of the work plan?	Yes	Low	1	The Program Coordinator carries out ongoing monitoring through systematic data collection and analysis, as well as preparation of reports (quarterly, annual and special) for the Head of the organization and other stakeholders. The organization holds regular working meetings with the participation of state and local authorities, partner organizations, donors and project participants. Such meetings are a platform for discussing updates on project implementation, assessing progress achieved and collectively resolving current issues. Monitoring is integrated into the daily implementation of programs, which allows for timely identification of risks, assessment of the effectiveness of measures and making necessary adjustments to work plans.	
9	Does the organisation prepare sufficiently detailed narrative reports, based on the evidence it has obtained, that provide donors and other stakeholders with a clear understanding of current progress against the objectives?	Yes	Low	1	The organization prepares descriptive reports based on the collected and analysed project data. The Program Coordinator forms them according to standard templates and submits them for internal review and approval to the Head of the Organization. The reports are prepared quarterly, annually or at the request of donors and are used both to ensure accountability to stakeholders and to improve program implementation.	

10	Is data collected during monitoring and evaluation procedures documented and filed in accordance with written policies?	Yes	Low	1	The organization has documented monitoring tools, particularly the Monitoring Visits Checklist, which ensures the systematic collection and recording of key observations and results. The data collection, monitoring and evaluation system is structured and aimed at achieving transparent, measurable results. Information is collected during the implementation of activities and supplemented by feedback from beneficiaries, partners and stakeholders. Standard reporting templates are used to ensure consistency, and administrative and financial data are analysed to compare resources used with results achieved. Monitoring is a continuous process, and evaluation is carried out both during the implementation of long-term projects and after their completion.	

	D. Reporting and accountability (Moderate risk)					
	General					
1	**Is there a finance manual, or similar, that clearly sets out the main policies and procedures to be followed?**	Yes	Low	1	The organization has developed and approved the Accounting Policy for Non-Profit Activities by order No. 01/09-2 dated September 1, 2024. This Policy defines the rules for accounting, preparation of financial statements, as well as compliance with the legislation of Ukraine and donor requirements. It creates the basis for transparent financial management, ensures consistency in accounting and compliance with national accounting standards and legislative obligations.	
	Audit environment					
2	**Has the organisation complied with its statutory reporting requirements for the last three years?**	Yes	Low	1	In accordance with the legislation of Ukraine, the Organization is obliged to annually submit to the State Tax Service and the State Statistics Service mandatory reporting in electronic form, in particular, financial reporting of a micro-enterprise (forms No. 1-ms and No. 2-ms) and the Report on the use of income (profit) of a non-profit organization. Over the past three years, all mandatory reports have been submitted on time and in full.	

3	Did the statutory audits from the last three years result in unmodified (clean) audit opinions and without other significant issues being raised?	Yes	Low	1	According to the legislation of Ukraine, the Organization is not obliged to conduct an annual mandatory audit of financial statements. At the same time, for the audited period of financial statements for 2024, an independent audit was conducted, the report on the results of which was prepared by the auditing company "Kyiv Audit". The conclusion confirmed the absence of violations and other material issues.	
4	**Has the organisation received UN audit reports, or other assurance activities commissioned by UN organisations, which report a good control environment, and without significant amounts of unsupported expenditure being identified?**	No	Significant	6	The organisation has not undergone any audits or other assessment procedures commissioned by UN organisations, as they have not previously received UN funding.	
5	Does the organisation have an internal audit function?	No	Moderate	2	The IP does not have an internal audit function. For the size of the entity, this is appropriate.	
6	Is the internal audit department sufficiently independent so that it is able to make recommendations?	N/A	N/A	-	The IP does not have an internal audit function. For the size of the entity, this is appropriate.	
7	Does the internal audit function include donor-funded activities within its remit?	N/A	N/A	-	The IP does not have an internal audit function. For the size of the entity, this is appropriate.	
8	Are recommendations made by internal and external reviewers logged centrally, indicating the follow-up status, who is responsible for implementation, and the timeframe?	N/A	N/A	-	The Organization does not have a separate internal audit function. However, in 2024, an audit of the financial statements for the relevant period was conducted by an external auditor. The results confirmed compliance with donor requirements and applicable legislation, and no corrective recommendations were made.	
	Financial reporting tools					
9	Can the figures for donor financial reporting, by total and by budget and / or activity line, be generated automatically from the accounting system?	Yes	Low	1	Financial information for reporting to donors is generated automatically from the BAF accounting system, which records all financial transactions by projects, funding sources, areas of activity, and budget items. Data classification is performed at the stage of registration of each financial transaction. The accounting officer assigns expenses to the appropriate project, budget item, and area of activity in accordance with the approved budget and implementation plan. Such detailing is ensured using separate accounts and analytical features in the BAF system, which allows for automatic grouping of expenses by the required parameters when generating reports.	

10	Are donor reports reviewed and approved by a suitable member of staff other than the preparer?	Yes	Low	1	Donor reports are prepared by the finance department (financial sections) and program managers (descriptive sections). The prepared drafts are consolidated and reviewed by the Program Director and the organization manager before submission to donors.	
	Budget preparation and monitoring					
11	**Are budgets prepared in sufficient detail so that they can be used as a meaningful monitoring and control tool?**	Yes	Low	1	The organisation's budgets are drawn up in sufficient detail to enable them to be used effectively as a monitoring and control tool. They include details of expenditure items, areas of activity and periods, which makes it possible to regularly track actual expenditure against planned figures, promptly identify deviations and take appropriate management decisions.	
12	Are budgets authorised by a suitably senior member of staff?	Yes	Low	1	The organisation's budgets are approved accordingly by the Head of the Organisation. This applies to both general and project budgets. The budget approval procedure is defined and enshrined in the organisation's internal policies, ensuring an appropriate level of control and accountability at all stages of the budget process.	
13	Are budgets compared against actual expenditure on a sufficiently regular basis, with unexpected variances investigated?	Yes	Low	1	The organization’s budgets are compared with actual expenditures every other week. The reconciliation is carried out by analysing actual expenditures against approved project budgets, and all deviations are analysed by the chief accountant together with project coordinators. In case of significant deviations, they are submitted for consideration to the organization’s head for appropriate management decisions. If necessary or in accordance with donor requirements, reconciliations can be conducted at a different frequency — for example, monthly or quarterly — in accordance with the terms of a specific project.	
14	Is there a policy stating how budget amendments are to be considered, and who is responsible for authorising these?	Yes	Low	1	The Head of the Organisation is responsible for authorising changes. In the case of project budgets, all changes are additionally agreed with donors, in accordance with the terms of grant agreements. These procedures are regulated by internal documents, in particular the Accounting Policy and the Current Reporting System Policy.	

	E. Assets and inventory (Low risk)					
	Fixed asset register					
1	**Does the organisation maintain a comprehensive and up to date fixed asset register, that records all relevant details (such as purchase date, cost, condition, location, tag number, serial number, and owner) for each asset held?**	Yes	Low	1	The organization maintains a complete and up-to-date fixed assets register that records all key characteristics of each asset. The register includes information on the name, date of acquisition, original cost, inventory number, category, condition, location, and responsible person.	
2	Are there sufficient measures and procedures in place to protect assets from theft, damage or misuse?	Yes	Low	1	The organisation has implemented sufficient measures and procedures to protect its assets. A detailed register of fixed assets is maintained, and regular inventories are carried out by a designated commission, followed by reconciliation with accounting records. Access to assets is restricted to authorised personnel only, and any movement or disposal of assets is only possible with the documented approval of the Head of the Organisation.	
	Insurance					
3	Are significant assets either insured, or can otherwise be readily replaced, in the event of theft or damage?	Yes	Moderate	2	The organisation does not have significant assets that are subject to insurance. In the event of theft or damage, fixed assets can be quickly restored or replaced thanks to internal asset management procedures. Protection is ensured by appointing persons responsible for assets, ensuring proper storage conditions, conducting regular inventories and reconciling them with accounting records. The assets owned include laptop, printer, TV, household appliances, and furniture.	
	Verifications					

4	Are assets subject to at least annual physical verifications?	Yes	Low	1	The organisation's assets are subject to annual physical checks before the annual financial statements are prepared. The annual inventory is carried out within three months before the date of the annual balance sheet (from 1 October to 31 December). Additional checks may be carried out in cases of change of materially responsible persons, detection of discrepancies, theft, natural disasters or by decision of the Head of the Organisation. It should be noted that until 31.12.2024, the NGO used fixed assets on a free basis, which were recorded in off-balance sheet account No. 01 at fair value, were not recognised as assets and were not subject to depreciation. From 2 January 2025, fixed assets were received free of charge and recorded on the NGO's balance sheet at fair value in accordance with paragraph 10 of PAS No. 7 based on the inventory commission's report.	
5	Are the physical verifications performed by more than one person, and are the results, and any necessary adjustments, appropriately documented and approved?	Yes	Low	1	Physical checks of assets are carried out by an inventory commission appointed by order of the Head of the Organisation. The check is carried out in the presence of materially responsible persons, and the results of the inventory are duly documented, reconciled with accounting data and approved by the relevant officials of the organisation. In case of discrepancies, the necessary adjustments are made, which are also recorded in official documents.	
	Inventory					
6	Is inventory managed through a computerised system that provides an up to date picture of items held?	Yes	Low	1	The organisation conducts inventory of fixed assets and intangible assets using the BAF accounting programme, which allows for up-to-date and detailed accounting of all items. The system provides updates on the availability, location, condition and other characteristics of assets, allowing for a timely and accurate picture of the available property.	

7	Are physical verifications of inventory items reconciled to the records held on a sufficiently frequent basis, and the results, and any necessary adjustments, documented and approved?	Yes	Low	1	In accordance with the Policy on Inventory and Asset Accounting, the Organization conducts a mandatory inventory in certain cases and in accordance with the established deadlines and volumes. A count is performed before the preparation of the annual financial statements; in the event of a change in materially responsible persons; when detecting facts of theft, abuse or damage; after disasters (natural or man-made); or based on a court decision. Discrepancies between actual balances and accounting data identified during inventory are documented in inventory descriptions, inventory reports and reconciliation statements. Based on the results, the commission draws up a report indicating the reasons for shortages, surpluses or losses, as well as proposals for their settlement. The report is submitted for approval to the Head of the Organisation, after which the results are reflected in the accounting records and financial statements.	
8	Are items with a limited shelf-life sufficiently monitored to ensure they do not expire prior to issue?	N/A	N/A	-	The partner does not handle goods with a limited shelf life.	
	Warehouse					
9	Are the warehouse facilities sufficiently secure, providing suitable conditions for the items held, with adequate protection against environmental factors?	N/A	N/A	-	The organisation does not have a warehouse.	
10	Are warehouse items maintained in a way that allows authorised persons safe and ready access to them?	N/A	N/A	-	The organisation does not have a warehouse.	
	Cash					
11	**Is cash held in a secure place that can be accessed only by certain designated individuals?**	N/A	N/A	-	The organization does not use cash.	
12	Are cash reconciliations performed on a frequent basis, by more than one individual at the same time, and the results documented and approved?	N/A	N/A	-	The organization does not use cash.	

	F. Procurement (Low risk)					
1	**Does the organisation have written procurement policies and procedures, which facilitate competition, transparency and obtaining value for money?**	Yes	Moderate	4	The Organization has developed and approved the Regulations on Competitive Procurement, which define the policy and rules for the procurement of goods, works and services. If contracts with donors provide for other rules that differ from the provisions of these Regulations, procurement is carried out in accordance with the procedures specified in such contracts.	
2	Do the procurement policies specify appropriate thresholds at which points different procurement procedures apply?	Yes	Moderate	2	Procurement of goods and services for an amount of up to 90,000 UAH (c. 2,350 USD) is carried out through direct procurement with the permission of senior management. For an amount of 90,000 to 200,000 UAH (c. 2,350–5,200 USD), the procedure for requesting quotations is applied. For more than 200,000 UAH (c. 5,200 USD), open bidding is applied. For the performance of works, the threshold values are higher: 200,000–500,000 UAH (c. 5,200–13,000 USD) a request for quotations is made; and more than 500,000 UAH (c. 13,000 USD) the organization uses open bidding.	
3	Are all procurements authorised through documented approval from an appropriate member of staff?	Yes	Low	1	A procurement committee of at least three members reviews the submissions, compares them against the requirements stated in the request for quotations, and prepares a summary table with the main parameters (price, delivery terms, compliance with specifications). The committee then makes a documented decision, which is recorded in the procurement file and signed by all committee members. The composition of the tender commission was approved by Order No. 01/04-1 dated April 1, 2025 "On Approval of the Composition of the Tender Commission". It includes a Chairman, Secretary (financial specialist), and two members.	
4	**Is there adequate segregation of duties in the procurement process?**	Yes	Low	1	All bids received are formally registered and kept in the procurement file. A procurement committee of at least three members reviews the submissions, compares them against the requirements stated in the request for quotations, and prepares a summary table with the main parameters (price, delivery terms, compliance with specifications). The committee then makes a documented decision, which is recorded in the procurement file and signed by all committee members. The composition of the tender commission was approved by Order No. 01/04-1 dated April 1, 2025 "On Approval of the Composition of the Tender Commission". It includes a Chairman, Secretary (financial specialist), and two members.	

5	Is there a stated basis for the assessment of bids, and is this followed in practice and documented?	Yes	Low	1	Information on the procedure for evaluating tender offers is contained in the Regulations on the Tender Commission and the Regulations on Procurement (hereinafter referred to as the Regulations), which regulate the organization and conduct of procurement procedures in the Organization. The selection of the supplier (tender winner) is carried out based on the evaluation criteria specified for a specific procurement, which are included in the tender documentation. The mandatory criterion is the price, which must be at least 70% of the total evaluation. Other criteria that may be used include the quality of goods or services, terms of delivery and/or payment, delivery time. The qualification and evaluation criteria are agreed upon at the tender committee meeting and are included in the tender documentation (request for proposals or open tenders).	
6	Does the organisation have a policy that sets out how any exceptions to the stated procurement procedures are to be implemented and managed, along with appropriate approval requirements?	Yes	Low	1	Although the Partner provides for exceptions to the procurement procedures, these are only applied in justified situations (e.g. in case of urgent humanitarian need or limited number of suppliers). In such cases, the responsible officer prepares a written justification, which must be reviewed and approved by senior management (Head of the Organization or Director of Program/Finance). This justification, together with the approval, is stored in the procurement file together with all supporting documents, ensuring transparency and traceability.	
7	Does the organisation have adequate policies to ensure staff consider and document whether they have any conflicts of interest with potential suppliers?	Yes	Low	1	The Organization's Procedural Manual includes a Conflict-of-Interest Policy. Employees must immediately and fully disclose/declare all cases of real or potential conflicts of interest. The policy establishes a procedure for disclosing information about conflicts of interest during employment, upon appointment to a new position, or as appropriate circumstances arise. The policy applies to all individuals, not just employees of the Organization.	

8	If a conflict is identified, is it evident that the staff member concerned is required to recuse themselves from any procurement process in which that entity is involved?	Yes	Low	1	In the event of a conflict of interest being identified, the Organization's Conflict of Interest Policy provides that such a situation is subject to a thorough review to assess the level of risk and select an appropriate method of resolving it. The employee is given the opportunity to provide an explanation for the identified conflict, however, if its existence is confirmed, the Organization's practice provides for the mandatory suspension of the relevant person from participating in any stages of the procurement process involving the business entity with which the conflict arose. One of the envisaged forms of conflict resolution is the employee's voluntary refusal or temporary suspension from participating in discussions or decision-making, delegation of authority to another person or change of his/her functional responsibilities. The final decision on the resolution of the conflict of interest is made by the Head of the Organization.	
9	Are background checks performed on suppliers to ensure there are no publicly known cases of fraud or other malpractice?	Yes	Low	1	During the procurement process, the Organization requires suppliers to provide declarations of compliance with the requirements (no bankruptcy, no criminal record, no tax arrears, no previous breaches of contracts). This information is checked against open state registers (e.g., the Unified State Register, tax service databases). Only suppliers that meet these requirements are eligible to participate.	
10	Does the organisation have policies in relation to contract management?	Yes	Low	1	The organization has a contract management policy. All contracts are registered in a central electronic register, which is stored in a secure corporate cloud storage. The register records key data (counterparty, subject/purpose, start and end dates, amount, donor/budget line). The financial specialist is responsible for the relevance of the records, and the control of deadlines and fulfilment of conditions is carried out by the coordinators of the areas together with the Head of the Organization. Configured calendar reminders ensure timely monitoring (at least 30 days before the end of the term or the next payment). Any changes to contracts require written approval from management, and potential risks are considered already at the stage of concluding the contract.	

11	Does the organisation require its suppliers to uphold high ethical standards at all times?	Yes	Low	1	The organization requires all suppliers, contractors and consultants to strictly adhere to the Code of Conduct, which is binding on all partners and sets out clear standards of integrity, transparency, respect for human rights and zero tolerance for any form of exploitation or abuse. Compliance with these ethical standards is a mandatory condition of contracts for the supply of goods or services and is included as a contractual obligation. The organization monitors the implementation of these obligations through due diligence during procurement procedures, the use of reporting mechanisms and reserves the right to terminate cooperation in the event of violations. A clause on the prevention and response to cases of sexual exploitation and violence, as well as compliance with ethical business practices, is mandatory in supplier contracts. This clause stipulates that the supplier undertakes to have and adhere to a clear policy on the prevention of sexual exploitation and violence that is in line with international standards, including the United Nations Principles.	

	G. Sub-partners (Significant risk)					
1	Are sub-partners selected on the basis of standard procedures, such as pre-award assessments, to ensure they are appropriately registered, suitably qualified to perform the role to be assigned, have adequate internal control systems, and that there are not significant ethical or reputational concerns?	N/A	N/A	-	Currently, the Organization does not have any sub-partners but has a developed grant support policy. In accordance with this policy, sub-partners are selected based on an open and transparent call for proposals based on published eligibility and technical criteria. Applications are registered, checked for compliance and then evaluated by the Evaluation Committee using standardized templates (application forms, budget forms, evaluation sheets). Evaluators are required to make declarations of conflict of interest.	

2	If sub-partners are engaged, are formal agreements signed between the parties, clearly stating the work to be performed, the reporting and documentation obligations, and any other conditions of funding, in line with the agreement between the UN agency (or other donor) and the organisation, prior to activities being undertaken or funds advanced?	N/A	N/A	-	The Organization does not have any sub-partners but has a developed grant support policy. In accordance with the policy, they have a standardised sub-grant agreement that serves as a binding contract. The model agreement includes the project proposal, budget, workplan, reporting templates, and key organisational policies (e.g. procurement, PSEA). It sets out the rights and obligations of both parties, payment schedules, reporting requirements, compliance with donor rules, and provisions for monitoring, audits, and termination.	
3	Does the organisation implement procedures to verify the financial reports and corresponding documentation submitted by the sub-partner prior to onward reporting to the donor?	N/A	N/A	-	The Organization does not have any sub-partners but has a developed grant support policy. Sub-partners are required to submit financial reports and scanned supporting documents electronically. The Finance Specialist reviews them against the approved budget and donor requirements. Once approved, sub-partners must provide original documents, which are archived at Organization. Reports are only considered final after receipt and verification of originals.	
4	Does the organisation implement procedures to monitor the implementation of project activities by the sub-partners?	N/A	N/A	-	The Organization does not have any sub-partners but has a developed grant support policy. The Organization's policy on selection and monitoring of sub-partners establishes clear procedures for monitoring the activities of sub-partners. Sub-partners are required to submit programmatic and financial reports electronically, including scanned supporting documents. Designated Organization staff (program manager and financial officer) verify compliance with the approved budget, donor requirements and contractual terms. Monitoring visits are conducted at least once per project, including attendance at project activities. Final payments are made only after satisfactory review of reports and verification of compliance.	

5	Does the organisation have suitable procedures for dealing with instances of poor performance, mismanagement and misconduct by sub-partners, or non-compliance with the terms of engagement?	N/A	N/A	-	The Organization does not have any sub-partners but has a developed grant support policy. In cases of delayed reporting, inconsistencies, or evidence of misuse of funds, the Organization may suspend funding, withhold subsequent tranches, and require corrective measures to be taken within specified deadlines. If deficiencies persist, the Organization reserves the right to terminate the agreement and demand the return of funds misused or not accounted for. These provisions are formally set out in the Grant Support Policy and in the agreements with sub-partners (a model contract with sub-partners has been provided).	
6	Does the organisation require its sub-partners to uphold high ethical standards, such as evidenced by a code of conduct?	N/A	N/A	-	The Organization does not have any sub-partners but has a developed grant support policy. The model agreement with sub-partners includes provisions that oblige the subgrantee and its affiliated entities to adhere to high ethical and legal standards. In particular, the recipient guarantees that it does not engage in activities that contradict the Convention on the Rights of the Child, does not manufacture or sell anti-personnel mines, and complies with international obligations in the field of combating terrorism and UN Security Council sanctions. The subgrantee also agrees to the principles of preventing sexual exploitation and abuse in accordance with UN standards. All employees, contractors and involved persons must undergo appropriate training and comply with established requirements for responding to such cases.	

	H. Systems (Low risk)					
	Accounting system					
1	**Does the organisation have and make use of a computerised accounting system that records sufficient details of each transaction to allow it to be linked to the corresponding documentation and allocated to the relevant funding source?**	Yes	Low	1	The organization uses the BAF computerized accounting system, managed by qualified accountants. The system allows for the recording and monitoring of income and expenditure according to projects and funding sources. Transactions are coded in a way that allows them to be reconciled with project budgets and donor requirements, including cost categories and budget lines, through a combination of system reports and additional internal registers. This ensures that expenditure can be linked to source documentation and donor reporting systems, ensuring compliance, accuracy and transparency.	

2	Is access to the accounting system protected through the use of usernames and passwords?	Yes	Low	1	Access to the BAF computerized accounting system is restricted to authorized staff only. Each user has a unique username and password, and no external persons are granted access to the system.	
3	Do different users have different access rights so that they are only able to review or make changes to information that is relevant to their function?	Yes	Low	1	Users of the BAF accounting system have differentiated access rights according to their responsibilities: System Administrator (full rights) - Bagan Tamara Ivanivna, Chief Accountant: may enter and adjust accounting records, prepare reports, and review all data. Administrator (view-only) - Olga Veselovskaya, Head of the organisation: has the right to review accounting data and reports but cannot make changes. Project Users (restricted rights) - Radionovskaya Anna Vladimirovna, Sheremet Lyubov Leonidovna, financial specialists: may enter transactions and adjustments only within the scope of the specific grants and projects they manage. This structure ensures that access is limited to functions relevant to each role, thereby strengthening internal control and reducing the risk of unauthorized changes.	
4	Is the accounting system backed up to a secure offsite location on a sufficiently regular basis?	Yes	Low	1	The organization has established back-up protocols for its accounting system (BAF) to ensure continuity of financial operations. The System Administrator with full rights is responsible for performing regular back-ups of the accounting database, including all user accounts. Back-ups are created on a weekly basis (or more frequently if required) using the standard functionality of the BAF software (Configurator → Administration → Export Information Base). Each back-up file is saved in a standardised format (e.g. 1Cv8BAF17092025AAU). Back-up files are retained in accordance with the Organisation's internal procedures and stored in secure form, allowing for restoration of the system in case of technical failure or data loss. Access to the back-up process is restricted to the designated administrator.	
5	Can the system be accessed from premises other than the organisation's offices (for example if staff are working remotely) so that recording or reviewing financial transactions is not adversely impacted in the event that staff are not physically present?	Yes	Low	1	The accounting system (BAF) may be accessed remotely if required.	

6	**Do appropriate procedures and controls exist to ensure that the same or similar level of oversight is maintained even if staff are not physically present in the office?**	Yes	Low	1	The appropriate level of control is ensured through the BAF accounting programme with personalised access and differentiated rights. All transactions are automatically recorded, data is protected by passwords and backups, which allows for supervision even when staff are not in the office.	
7	Are all staff issued with computers that are maintained by and accessible to the organisation's IT department, and that have adequate anti-malware installed?	No	Significant	3	Due to budget limitations, the Organisation does not provide company-owned computers. Instead, staff use their own devices for project implementation. Technical maintenance and support are provided through outsourced IT specialists when required, and all devices used for project work are equipped with updated anti-malware protection.	Yes
	Banking					
8	**Does the organisation perform bank reconciliations on at least a monthly basis?**	Yes	Low	1	Bank reconciliations are prepared monthly for all current accounts. The reconciliation is performed by the Chief Accountant. The reconciliation is reviewed and approved by the Head of the Organisation.	
9	Are bank reconciliations performed by someone other than those responsible for making or approving payments?	No	High	4	The bank reconciliation is prepared by the Chief Accountant, and its verification and approval are carried out by the Head of the Organization. At the same time, the approval of bank payments is entrusted to the Chief Accountant and the Head of the Organization.	Yes
10	Are reconciling items identified and investigated in a timely manner?	Yes	Low	1	Any discrepancies or reconciling items identified during the monthly reconciliation are documented in a reconciliation note. The Chief Accountant investigates these items by verifying whether the difference arises from timing (e.g., outstanding payments, bank commissions, currency conversion delays); reviewing primary documents (payment orders, contracts, invoices); communicating with the servicing bank if clarification is required. All reconciling items must be resolved within the following reporting period. If the item remains unresolved, the Chief Accountant escalates the matter to the Head of the Organisation for decision. Supporting documentation is archived together with the monthly reconciliation file in accordance with the reporting and archiving rules.	
	Payments					

11	**Are payments subject to a clear approval process with adequate segregation of duties?**	Yes	Low	1	Before any payment is executed, the Organisation follows a documented multi-level approval process to ensure segregation of duties and proper financial control. Payment requests are initiated by the Project Coordinator with supporting documents, verified by the Chief Accountant for accuracy, budget compliance, and availability of funds, and finally approved by the Head of the Organisation. A standardized Payment Approval Form is used to record all authorizations, signed by each responsible party.	
12	Are appropriate authorisation thresholds in place for approval of payments?	Yes	Low	1	Authorisation thresholds are defined to ensure proportional financial control. The Project Coordinator may initiate payment requests of any amount but cannot approve them. The Chief Accountant verifies documentation for all payments but does not authorise disbursement. The Head of the Organisation provides the final authorisation for all payments, regardless of amount, by signing the Payment Approval Form.	
13	Are all, or substantially all, payments made in a traceable form, such as bank transfer, cheques made out to the specific payee, or mobile money transfer?	Yes	Low	1	The organization makes all payments exclusively by non-cash bank transfers from its official bank account. This method is used for all types of expenses, including payments to suppliers, consultants and service providers, as well as tax and legal obligations. The use of only bank transfers ensures a clear audit trail, compliance with Ukrainian financial regulations and full transparency in relations with donors and external auditors.	
14	If online payments are used, do these require dual signatories?	No	Significant	3	Online payments are made through the organization's Internet banking system. Payments are prepared and entered in the system by the Chief Accountant based on a duly approved payment request form. The Head of the Organization is the only person who can make payments from the bank account.	Yes
15	**Is there a stated and reasonable limit for the amount that can be paid in cash?**	N/A	N/A	-	The organization does not use cash.	
16	If staff have to transport significant amounts of cash (for example when withdrawn from the bank, or carried to project sites), are sufficient security arrangements in place?	N/A	N/A	-	The organization does not use cash.	

17	Does the organisation perform a three-way match between the invoice received from the supplier, the purchase order raised, and the goods received, with evidence of these checks maintained and signed?	Yes	Low	1	The organization performs a three-way reconciliation between the invoice received from the supplier, the purchase order, and the actual receipt of goods or services. Upon receipt of the invoice, the project coordinator checks the compliance of the delivery with the budget and donor requirements. The Chief Accountant additionally checks the calculations, cost coding, supporting documents, and checks the supplier through open state registers. All documents (contract, invoice, acceptance certificate or delivery note) are attached to the payment approval form, which is checked by the accountant and approved by the Head of the Organization.	
18	For payments that are not made on the basis of an invoice, such as for daily allowances, are appropriate procedures in place to ensure the amounts are in line with a stated policy, there is adequate review and approval, and that relevant supporting documents are maintained?	Yes	Low	1	For expenses that do not originate from standard vendor invoices (such as per diems, travel, or internal cost allocations), the Organization applies the same principles of financial discipline, documentation, and multi-level approval as for other expenses. Travel and per diem expenses are governed by an internal travel policy: all travel must be pre-approved by the organization’s manager, properly documented with travel orders, tickets, and receipts, and reimbursed only after verification by the Chief Accountant.	
19	**Are supporting documents stamped as "Paid" and marked with the donor or project name after payment has been made, or does the accounting system otherwise have inbuilt controls to ensure payments cannot be made more than once or claimed against more than one funding source?**	Yes	Low	1	The Organization stamps all invoices with the “Paid” stamp. In the accounting system, each payment is linked to the corresponding document (invoice or act) with the amount, date, counterparty and bank details, after which it is made through the bank. Payments are made through the Internet banking system (PRYVATBANK JSC). Built-in control elements include automatic restriction of access to payment functions, use of the manager's qualified electronic signature, and the bank's storage of a complete transaction log. Only the organization's manager has the right to sign, which eliminates unauthorized payments. In addition, each payment is checked by the Chief Accountant, and the final approval is made by the Head of the Organization.	
	Cost allocations					

20	Does the organisation have a clear policy for allocating shared costs across different projects or donors?	Yes	Low	1	Shared programme costs are allocated according to the organization's Cost Allocation Methodology. Costs are distributed fairly and transparently based on predefined allocation bases: staff costs via timesheets, office rent and utilities by headcount or office space used, professional services proportionally across project budgets, and administrative expenses according to each project's share of total organisational expenditure. All allocations are documented, reviewed by finance department, approved by the Head of the Organisation, and reported to donors in line with grant agreements.	
21	Are salary costs charged to the project on the basis of an identifiable proportion of the actual costs incurred?	Yes	Moderate	2	Staff costs are primarily allocated using detailed timesheets that record hours worked per project. Timesheets are verified by Project Coordinators and approved by the Head of the Organisation, ensuring accurate allocation across projects. Where timesheets are not feasible (e.g., shared administrative staff), costs are allocated proportionally based on project budget share or other predefined criteria.	
	Document management / record keeping					
22	**Does the organisation maintain all its records in an orderly and consistent way, that enables the ready identification of relevant documentation?**	Yes	Low	1	Documents are recorded in chronological order by transaction type and project code, both in paper and electronic form. Electronic copies are stored in secure folders with limited access, while paper originals are archived in a designated office space with controlled access.	
23	Does the organisation have a stated document management policy that ensures documents are maintained for at least the period required by donors?	Yes	Low	1	The document retention policy, as defined in paragraph 5.6 of the Organization's Procedural Manual, requires that all documents — financial, programmatic and otherwise — be retained in paper and/or electronic format. The minimum retention period is five years, or longer if required by donors or applicable law. Paper archives are organized in a specially designated room, and electronic files are stored on an internal server with limited access, ensuring an appropriate level of confidentiality and security. Documents may be deleted or destroyed only after the established retention period has expired and only with the approval of the Organization's management.	
24	Does the organisation have a data protection policy?	Yes	Low	1	The data protection policy, stipulated in clause 5.9 of the Organization's Procedural Manual, guarantees compliance with the requirements of the current legislation of Ukraine and international standards regarding the processing of personal data of employees, partners and program participants.	

FOR MORE INFORMATION:

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