

OC2 Due Dilligence - Recommendations

Name of grantee: Centre de Recherche sur l'Anti-Corruption
Name of OC2 project: Students Acting for Accountability and Quality Education
Year Zero start date: Thursday, 1 April 2021
Year Zero end date: Friday, 31 December 2021

Theme	Recommendation RMU	Action (s)	Expected Outcomes	Proposed Timeline	Responsibility	Means of Verification
Governance	CERC must address issues reported by auditors in the latest audit reports, document and share a status of this implementation.	The Executive Director shall carry out unannounced cash checks during the week to ensure that the work of filing supporting documents and justifying advances is carried out on a regular	Regular cash monitoring by the Executive Director reduces the risk of mismanagement, improves the classification of supporting documents and the use of funds in accordance with the	2022-04-30	The Executive Director	Financial Report, Supporting Documents for Each Expense, Treasury Control Minutes
Governance	Idem	Weekly verification by the Executive Director whether all expenses are covered by supporting documents (proof of expenditure or of disbursement of funds);	The weekly audit by the Executive Director or by the Head Financial Operations to the Finance Manager encourages the availability of supporting documents for each	2022-07-30	The Executive Director	Financial Report, Supporting Documents for Each Expense, Treasury Control Minutes



Governance	Idem	Require staff to justify advances in accordance with the Expenditure Checklist	Supporting documents are available for each expenditure incurred.	2022-04-30	Finance Manager	Mission Order, Terms of References, Supporting documents for each
Governance	Idem	Implement a mechanism to oblige staff to justify the received advances within 48 hours. The amount of unjustified advances is deducted from the salary of the employee concerned if the justification is not made within 48 hours of the end of the mission	The staff members provide the supporting documents of incurred expenses on time.	2021-12-31	Finance Manager	Mission Order, Terms of References, Supporting documents for each expense
Governance	Idem	The Project team must draw up the planning of the annual activities of the Project by decalating it monthly, quarterly or annually	Periodic planning facilitates good budgeting and monitoring of these planned activities.	2022-03-30	Program Manager and Program Team	Activities Plan, Project Document
Governance	Idem	The finance department must draw up the cash flow plan based on the annual planning of the project's activities by decalating it by month or week	The planning of annual activities improves the management and use of the fund according to the budget line.	2022-03-30	Finance Manager and Program Team	Plan de Tresorerie



Governance	Idem	The logistics manager must develop the annual, quarterly and monthly purchase plan based on the cash flow forecast and the activities plan.	The availability of the acquisition plan facilitates a good financial forecast for the acquisition of equipment and allows the identification or recruitment of suppliers at the right time.	2022-03-30	Head of Administration and Corporate Services	Acquisition Plan for Materials and Equipment
Governance	Idem	The Administration Officer must draw up the recruitment plan for the project staff and monitor it	The existence of a recruitment plan facilitates the preparation of job descriptions and the recruitment of competent staff on time.	2022-03-30	Head of Administration and Corporate Services	Recruitment Plan
Governance	Idem	Set up mechanisms and tools for monitoring staff contracts	Staff assessment tools facilitates the real-time monitoring of the employee progress and monitoring and determine if capacity building is needed	2022-04-30	Head of Administration and Corporate Services	Staff Assessment Tools and Form
Governance	Idem	Have employment contracts sealed by the National Employment Office (ONEM)	The CERC is in good standing with the services of the State.	2021-08-30	Head of Administration and Corporate Services	Employment Contracts sealed by ONEM
Governance	Idem	Annual Audit of project acco	CERC's credibility with donors is enhanced by positive feedback from external auditors.	2023-03-30	Finance Manager and Executive Director	Audit Reports



Governance	Idem	Appoint an internal audit team or use the services of an accounting firm	Internal control makes it easy to identify management deficiencies and immediately implement corrective actions.	2022-12-30	The Board of Directors	Internal Audit Report
Governance	Idem	Train the Director on Internal Control and Quality Assurance	The director is able to perform internal control and quality assurance on all organizational aspects, including financial management, personnel management resources.	2022-03-30	The Executive Director	Training Agenda, Certificate of Participation
Governance	Idem	Set up a more detailed tool for inventory in electronic format	The availability and use of the inventory tool allows CERC to track the depreciation and value of each equipment or material after each period.	2022-03-30	Head of Administration and Corporate Services	Inventory Tools and Form
Governance	Idem	Periodically (quarterly and annually) conduct inventories of CERC assets	The inventory of CERC Assets will track the depreciation and value of each equipment/material after each period.	2022-04-30	Head of Administration and Corporate Services	Inventory Report



Governance	Idem	Train the Losticien on logistics practices and the realization of periodic and annual inventories.	The Administration and Corporate Services Manager is able to periodically inventory all materials/equipment, label equipment, track depreciation and to write an inventory report	2022-03-30	Head of Administration and Corporate Services	Training Agenda, Certificate of Participation
Governance	Idem	Affiliation of all staff to the CNSS and pay monthly taxes on professional income	The CERC is in good standing with State Services.	2021-08-30	Head of Administration and Corporate Services	Copy of the tax return
Governance	Idem	Develop a salary grid considering the position occupied, the nomenclature of professional categories in the DRC, and the market analysis	The availability of the salary grid facilitates the recruitment or assignment of staff according to the means available. Allows the remuneration of staff in compliance with the SMIG and social legislation in the DRC	2021-08-30	Head of Administration and Corporate Services, The Executive Director, The Finance Manager	Salary Grid
Governance	Idem	Track the classification of Documents and Reports	The filing system facilitates the chronological tracking of supporting documents and reports.	2022-05-30	Head of Administration and Corporate Services, Finance	Filing Cabinets, Shelves, Cabinets



Governance	Given the nature of its work, the organization must develop a code of conduct for non-employees that contractors and other partners can sign when they obtain an agreement with the organization.	The Board's Ethics Committee will develop a code of conduct for non-employees based on the Oxfam Ibis Code of Conduct, which will be approved by the Annual General Meeting in January 2022.	The existence of a code of conduct and its signature by non-employees will reduce the risk of non-employees, consultants or partners to violate existing anti-corruption and protection policies and this will strengthen CERC's integrity and reputation.	2022-05-30	The Board of Directors	The Code of Conduct for Non-Employees
Governance	The organization must also create a separate document for its code of conduct. Currently, this policy is somewhat in most policies. But having a brief and clear code of conduct will make it easy for staff and members to grasp and comply with the fundamentals principles.	The Ethics Committee of the Board of Directors will develop a Code of Conduct combining all existing provisions under CERC's anti-corruption, safeguarding and protection policies, which will be approved by the Annual General Meeting in January 2022.	CERC has a brief and clear code of conduct that allows staff and members to easily grasp and comply with the fundamental principles.	2022-05-30	The Board of Directors	The Code of Conduct



Governance	Unless CERC plans to hire new staff to reflect the positions described in the organizational chart, it should consider updating the document to reflect current staff positions or mentioning vacant positions in the <u>organizational chart</u> .	Revise CERC's organizational and operational development plan to include the recruitment plan for vacant positions in the organizational chart.	A document that clearly demonstrates CERC's current staffing capacity and the Staff Recruitment Plan are available.	2022-05-30	The Head of Administration and Corporate Services and The Executive Director	The Organizational Development Plan and the Staff Recruitment Plan
Gender dynamism and marginalized groups	CERC should make greater efforts to integrate the gender dimension into personnel management as well as into its programming. The job description and positions does not reflect gender considerations. Gender representation should be well balanced, for example among board members and young activists with whom CERC engages.	CERC has taken into account this recommendation into Staffing as well as in its programming. The CERC is currently have a Staff composed of 50% men and 50% women. CERC's Board of Directors is representative in terms of gender. 3 women out of 7 people are members of the Board. We take gender issues seriously in our programs, for example in our recent project out of 810 beneficiaries 396 were girls and 50 from	CERC is considered as an equitable and inclusive organization. CERC's programs respond and meet the needs and aspirations of all, including marginalized people.	2021-07-19	The GESI Focal Point (Executive Bureau)	Staff CV, Project Reports, Minutes of the General Assembly



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Gender dynamism and marginalized groups	The candidate will also have to specifically mention its provisions towards marginalised groups in its gender equality and social inclusion policy. Also show how the organization strives to include these groups when implementing its projects.	During the proposal development, CERC considered the inclusion of marginalized and under-represented groups. People living with disabilities and LGBTQI make up 15% and women 50% of the project beneficiaries. Our Gender Equality and Social Inclusion Strategy will be revised to incorporate the inclusion of people living with disabilities, LGBTQI people and other	CERC is considered as an equitable and inclusive organization. CERC's programs respond and meet the needs and aspirations of all, including marginalized people.	2021-09-30	The GESI Focal Point (Executive Bureau)	The revised GESI strategy. The Project Proposal Document
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Safeguarding	In order to ensure the transparency and effectiveness of safeguarding systems, CERC should appoint three or four staff members (they may also be members of the Board of Directors) as safeguarding focal points to raise awareness of safeguarding issues among the organisation and partners. Focal points are also responsible for dealing with SG cases, reporting to authorities and, where appropriate, participating in the process of reviewing and improving the child	At the next Ordinary General Assembly, the effective members will vote for a one-year term, 4 people from the Board of Directors to ensure the role of the Safeguarding Focal Points.	The appointment of 4 BoD members will ensure transparency and confidentiality in the treatment of reported cases, particularly those related to sexual harassment within the organization or towards the project beneficiaries.	2022-12-30	The Board of Directors	Minutes of appointment of the focal points by the General Assembly. The Safeguarding page on the CERC website
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Safeguarding	Clear information on the reporting mechanisms, and the persons (ideally with names and contacts) to whom SG cases are reported as part of the safeguard policy, must be included in the Annex.	The minutes of appointment of SG Focal Points including their names and contacts will be annexed to the Safeguard Policy and published to the Whistleblower page on the CERC Website.	A safe workplace, free from harassment. Existence of a safe, independent, transparent and secure mechanism to report SG issues related to employee harassment, child harassment and protection	2022-06-01	The Board of Directors	Minutes of appointment of the focal points by the General Assembly. The Safeguarding page on the CERC website
Safeguarding	Whistleblower lines (whether within the organization or at the national level) must include the contact details of more than two people	The minutes of appointment of SG Focal Points including the names and contacts will be annexed in the Safeguard Policy and published to the Whistleblower page on the CERC Website	Existence of a safe, independent, transparent and secure mechanism to report cases of Safeguarding.	2022-06-01	The Board of Directors	Minutes of appointment of the focal points by the General Assembly. The Safeguarding page on the CERC website

