Annex 3: Micro Assessment Report Format

Micro Assessment of Foundation Pro Futuro
Commissioned by United Nations International
Children's Emergency Fund
Service Provider - TPA Sp. z o.o. Sp.k.

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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 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 Implementing Partner's programme, financial and operations management policies, procedures, systems and internal controls. It includes:

- A review of the IP legal status, governance structures and financial viability; programme management, organizational structure and staffing, accounting policies and procedures, fixed assets and inventory, financial reporting and monitoring, and procurement;
- A focus on compliance with policies, procedures, regulations and institutional arrangements that are issued both by the Government and the Implementing Partner.

Methodology

We performed the micro-assessment at July 29, 2024 in Warsaw of Foundation Pro Futuro, Poland (Marszałkowska 77, Warsaw). As part of our micro-assessment we also communicated with IP by e-mail. Through discussion with management, observation and walk-through tests of transactions, we have assessed the Implementing Partner's and the related internal control system with emphasis on:

- The effectiveness of the systems in providing the Implementing Partner'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 Implementing Partner.

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 III.

Signed by /
Podpisano przez:

Maciej Piotr
Krokosiński

Date / Data:
2024-08-29 09:01

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Maciej krokosinski
Partner

2. Partner summary information

Organisation	**FUNDACJA Pro Futuro (POLAND)**		
Location	**UL. Marszałkowska 77, 00-026, Warszawa**		
Organisation			
Organisation type	Local NGO		
Key financial data for last three years as at financial year end:	**2023**	**2022**	**2021**
Income (approx in PLN)	3 948 752	2 305 075	600 993
Expenditure (approx in PLN)	3 915 298	2 412 313	102 577
Income less expenditure (approx in PLN)	33 454	-107 238	498 416
Net assets	203 889	178 369	290 372
Number of physical offices in the country	1		
People			
Current number of employees	20		
Activities			
Nature of activities	PRO FUTURO FOUNDATION (NGO) is a non-governmental non-profit organization that provides emergency aid and assistance for development purposes in Ukraine in cooperation with national and international partners. The NGO strives to implement in practice the best quality of work of its employees, partner organizations and other partners. Therefore, the NGO recognizes as its main duty the protection of vulnerable population groups that participate in our programs and activities from all forms of abuse and exploitation. The main activities include supporting out-of-schools adolescents and adolescents at-risk with educational and engagement opportunities for Ukrainian children and adolescents in Poland. Implements them through: 1) Offline promo activities in local communities and shopping malls 2) Providing targeting services 3) Creating promo-video on relevant topics (for sharing in TikTok, reels etc) 4) Targeted advertising in social networks and YouTube 5) Conducting webinars with VIP-experts about self-realization, civic responsibility, leadership, gender equality 6) Information campaign exclusively for U-Report		
Locations of activities	The Foundation is headquartered in Warsaw.		
Amount of UN funding by agency in last three years by agency (PLN):	**2023**	**2022**	**2021**
FAO	0	0	0
UN Women	0	0	0
UNDP	0	0	0
UNFPA	0	0	0
UNICEF	1 747 718	633 830	0
WHO	0	0	0
Other - please specify	0	0	0
Total	**1 747 718**	**633 830**	**0**
Systems			
Accounting system used (software, Excel, manual)	The Foundation uses a centralised accounting system Raks SQL.		
HR system used	The Foundation uses a Asseco Poland (local system for payroll calculation) .		
Fixed asset system used	The Foundation uses a Raks SQL.		
Inventory system used	The Foundation does not hold inventory.		

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 ($)			25 000,00	244 000,00
	<$10k	**$10k - 25k**	**$25k - 50k**	**>$50k**
Number of procurement contracts / awards by size			1	3

3. Summary of Risk Assessment Results

The table below summarizes the results and main internal control gaps found during application of the micro-assessment questionnaire (in Annex IV). Detailed findings and recommendations are set out in section 3. below.

Subject area	Risk assessment*	Brief justification for rating (main internal control gaps)
1. Organisation	LOW	During our assessment, we did not identify any significant deficiencies in the internal control environment.
2. People and behaviours	LOW	During our assessment, we did not identify any significant deficiencies in the internal control environment.
3. Activities	LOW	During our assessment, we did not identify any significant deficiencies in the internal control environment.
4. Reporting and accountability	LOW	During our assessment, we did not identify any significant deficiencies in the internal control environment.
5. Assets and Inventory	LOW	During our assessment, we did not identify any significant deficiencies in the internal control environment.
6. Procurement	LOW	During our assessment, we did not identify any significant deficiencies in the internal control environment.
7. Sub-partners	LOW	Please refer to table 4 (below).
8. Systems	LOW	During our assessment, we did not identify any significant deficiencies in the internal control environment.
Overall Risk Assessment	LOW	

**High, Significant, Moderate, Low*

4. Detailed Internal Control Findings and Recommendations

We did not identify any significant deficiencies in the Entity's internal controls during our assessment.

Annex I. Micro Assessment Questionnaire

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		Yes	No	N/A	Low	Moderate	Significant	High	Comments
A. Organisation									
General									
1	**Is the entity in compliance with national registration requirements?**	✔			✔				The Foundation was registered in the National Court Register in April 2009.
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?**	✔			✔				We have carried out an internet search which shows that there have been no cases of fraud or other allegations of misconduct involving the Foundation or its staff since registration.
3	Does management confirm there are no ongoing legal proceedings that are likely materially to impact the organisation or its activities?	✔			✔				During a meeting with representatives of the Foundation in April 2024, information was obtained on the absence of pending legal proceedings that could have a significant impact on the Foundation or its activities.
Organisational structure and governance									
4	Does the governing body meet on a regular basis and perform sufficient oversight functions?	✔			✔				1. Meetings of the Board shall be held as required, but not less than twice a year. 2. The governing body of the Foundation is the Management Board. The Board consists of 2 to 3 persons and is appointed by the founder for an indefinite period. 3. The Board takes decisions unanimously. For a resolution to be valid, at least two members of the Board must be present. 4. The powers of the Board include all decisions concerning the Foundation, in particular Adoption of action programmes and annual and long-term financial plans of the Foundation, management of the assets of the Foundation, acceptance of donations, inheritances, legacies, grants and subsidies, preparation of reports on the activities of the Foundation, determination of the principles of remuneration of the employees of the Foundation, conclusion of employment contracts, incurring of liabilities and conclusion of contracts.
5	Are minutes of oversight meetings maintained, with evidence of action plans and appropriate follow?	✔			✔				Yes, after each meeting a summary of the meeting is made, from which a note is produced, including follow-up actions.

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		Yes	No	N/A	Low	Moderate	Significant	High	Comments
6	Is the organisation structured in such a way that enables clear reporting lines and designates particular areas of responsibility?	✔			✔				The organisation structure is adequately designed and sufficient to ensure the proper functioning of the unit and to ensure the smooth running of internal processes.
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?			✔					The Foundation has 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?			✔					The Foundation has 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?			✔					The Foundation has no sub-offices.
	Low risk								

		Yes	No	N/A	1 Low	2 Moderate	3 Significant	4 High	Comments
B. People and behaviours									
	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?**	✔			✔				The organisation has an approved HR policy. Staff are personally informed about the HR policy. The process of staff selection may vary depending on the needs of the project and the donor, but taking into account the norms of the current legislation of Poland
	Recruitment and retention								
2	Are vacant positions widely advertised?	✔			✔				Recruitment is done through referrals from friends, by posting jobs on social networks or from the organisation's HR reserve. The Foundation does not have sufficient funds to use HR portals.
3	Are the selected candidates appointed to roles in a competitive and transparent way, that is documented and filed?	✔			✔				Candidates are appointed to positions in a competitive and transparent manner, with an evaluation phase and consultation on the selection of candidates. Usually the selection is based on the analysis of at least three CVs and letters of motivation of the candidates. The announcement was published on the Facebook pages of the Ukrainian Education Hub in Poland and the Ukrainian EduHub network. The vacancy was also sent to the database of potential candidates that has been collected at the Ukrainian Education Hub in Poland for two years. The Foundation analysed the CVs submitted and agreed the positions with UNICEF.

					1	2	3	4	
		Yes	No	N/A	Low	Moderate	Significant	High	Comments
4	Are background checks performed on potential new recruits, and the results documented and filed?	✔			✔				According to PSEA policy the general check is carried out according to the following criteria: 1. CV of the future employee. 2. Diploma of higher education and certificates of advanced training/completion of additional courses, etc. 3. Certificate (extract) of criminal prosecution, absence (presence) of a criminal record or restrictions provided for by the criminal procedure legislation of Poland 4. Checking social networks and data from open sources 5. Recommendations of previous employers or partners (whether unethical behaviour towards beneficiaries or other colleagues was the reason for dismissal) 6. Interview with the future employee All these documents are also kept in the personnel file. In order to implement the organisation's Anti-Corruption and Anti-Bribery Policy, candidates for positions vulnerable to corruption risks are screened as part of the recruitment procedures.
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?	✔			✔				Key positions are filled by: Magdalena Makarewicz - President of the Management Board - since 2011 employed in the financial sector as a Junior Accountant, then from 2013 as a Financial Manager until the present Tomasz Szlaga - Vice President of the Management Board - from 2013 to the present.

					1	2	3	4	
		Yes	No	N/A	Low	Moderate	Significant	High	Comments
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?	✔			✔				The employee is dismissed by expiry of the contract for which it was concluded or by termination of the employment contract/civil law contract. On the day of dismissal, the accounting department makes the final payment remuneration to the employee, prepares appropriate documents, and the HR and payroll program no longer allows for further calculation of salaries. Employees are removed from the payroll upon termination. If the employee has an electronic signature, it is invalidated within the same period by submitting an application to the accreditation center where the EDS keys were made, and the company mail is canceled. If the employee is assigned specific equipment, the accountant verifies the availability and integrity of the equipment issued to him for use and issues a statement on the return of material assets.
	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?**	✔			✔				Due to the small size of the Foundation, its finances are managed by two people, which is sufficient to carry out their duties properly. The team is led by the President Magdalena Makarewicz and Tomasz Szlaga (Vice-President). Their duties include - Planning, controlling and analysing the Foundation's finances; - Ensuring financial liquidity, raising funds for the Foundation's activities; - Supervising the use of donations and other income of the Foundation; - Supervising the compliance of the established budgets with the expenditure on specific projects; - Reviewing the financial report; - Approval of financial reports; - Preparation of financial reports and reports for interested parties; - Internal Audit;

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		Yes	No	N/A	Low	Moderate	Significant	High	Comments
									- Supervision of compliance with tax and accounting regulations.
8	Are there sufficient job descriptions for the various roles within the organisation, and the minimum expected qualifications required for each?	✔			✔				Job descriptions define the duties, rights and responsibilities of employees and, if necessary, the area (project) in which the employee will be involved. If specialists are engaged on the basis of civil law contracts or for the provision of services who are not full-time employees, the functions and responsibilities are specified in each contract individually, the qualifications and other requirements are specified in the vacancy announcement and checked during the interview.
9	Does the organisation provide sufficient training opportunities to its staff?	✔			✔				While working on the project, core and involved staff are required to complete 2 online trainings recommended by UNICEF experts: - Accountability to Affected Populations (AAP) - Prevention of Sexual Exploitation and Abuse (PSEA) The Pro Futuro Foundation team, with the support of its Ukrainian partners, uses original courses for - for social workers, - for educators, - Practical skills for overcoming stress" course for educators and practical psychologists, - Training course for educators "First psychological assistance to participants of the educational process during and after the end of hostilities", - Professional development programme for pedagogical and scientific-pedagogical staff of educational institutions "Career Counsellor School". Most of the methods according to the staff training policy can be divided into two categories: on-the-job training methods and off-the-job training methods. On-the-job training methods train employees by showing them how to do their jobs on an ongoing basis, including: - Informal peer-to-peer learning. - Induction training.

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		Yes	No	N/A	Low	Moderate	Significant	High	Comments
									- Hands-on training. - Shift work. - Training of new recruits. - Work experience. - Coaching.
	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?**	✔			✔				The organisation has developed a Code of Conduct as a separate policy. Each employee signs the Code of Conduct for Child Protection for all employees and volunteers involved in the work of the Pro Futuro Foundation. Incidents, problems and suspicions of violations of this Code should be reported to the responsible senior manager. Failure to comply with the principles of the Code of Conduct and the organisation's key policies may result in disciplinary action, up to and including dismissal. There is also a separate SEA response mechanism and an internal reporting mechanism for cases of sexual exploitation and/or abuse.
11	**Does the organisation have an anti-fraud and anti-corruption policy that is readily accessible to all staff?**	✔			✔				The organisation has developed an anti-corruption and anti-bribery policy. This policy applies to all employees (permanent, temporary or working under a civil law contract), consultants, contractors and employees on business trips.
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?	✔			✔				If an employee of the NGO is unsure whether a particular action constitutes bribery or corruption, or has any other doubts, he/she should seek clarification from the Chairman of the Organisation. The whistleblower will be assured that his/her rights will be protected in accordance with the Organisation's Anti-Corruption and Anti-Bribery Policy. It is prohibited to disclose information about the identity of the whistleblower, his/her close relatives or any other data that may identify the whistleblower, his/her close relatives to third parties who are not involved in the consideration, verification and/or investigation of the facts reported by the whistleblower, as

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		Yes	No	N/A	Low	Moderate	Significant	High	Comments
									well as to persons whose actions or inactions relate to the facts reported by the whistleblower, except in cases established by law. Only the head of the organisation, the authorised person and the employees designated by him/her who are involved in the process of receiving and reviewing the reports in the company have access to information about the whistleblowers. In case of disclosure of confidential information about a whistleblower, the Authorised Person, the head (executive body) of the company, at the request of the whistleblower or on their own initiative, shall immediately take all measures to avoid negative consequences for the whistleblower related to such disclosure. The organisation prohibits intimidation, humiliation or harassment of whistleblowers, application of other negative influence measures (refusal to hire; dismissal or coercion to dismiss; disciplinary measures; other measures, including formally legitimate
13	Does the organisation have policies and procedures to help prevent discrimination on the basis of gender?	✔				✔			The organisation has a gender policy, but it is very general and does not provide details on specific areas such as recruitment, gender discrimination, pay and promotion opportunities. The Foundation intends to amend the developed policy in the future to include the necessary section on preventing gender discrimination in the areas mentioned above.
14	Does the organisation integrate social and environmental standards in their activities?	✔			✔				The organisation has an environmental policy. The main provisions for compliance with social standards in relation to the organisation's activities have also been approved by the relevant regulation.
	Low risk								

					1	2	3	4	
		Yes	No	N/A	Low	Moderate	Significant	High	Comments
C. Activities									
	Workplans								
1	**Does the organisation have and use sufficiently detailed written policies, procedures and other tools to develop and manage programmes and plans?**	✔			✔				Organisation has developed a project management policy. In order to ensure the implementation of a particular project, the project team is approved in joint cooperation with the Donors, and each team member is assigned his or her responsibilities. The Policy defines the stages of project implementation: ● Development and approval: project planning, development of a project work plan, approval of estimates and functions, team reservation and negotiation processes ● Project implementation: carrying out the necessary stages, media coverage, preparation of interim reports and other planned tasks that may be set at the request of the Donor. ● Finalisation of the project: approval of project reports, summarising the results and achievements of certain indicators. Whenever the work plans are changed, organisation first of all coordinates it with the donors or partners who provided funding. After that, during a meeting, the changes are discussed, adjustments are made to the working documents, and appropriate tasks are provided. The changes are approved first by the project manager, and then by the Chairman of the organisation.
2	Are the workplans sufficiently detailed to allow a clear understanding of the objectives, expected activities, budget, and timeframe?	✔			✔				Workplans are detailed and allow for an understanding of the objectives and expectations of activities, budgets and the timeframe in which they are to be completed. The Foundation also has a project management policy. The policy defines the stages of project implementation: - Development and approval: project planning, development of the project work plan, approval of estimates and functions, team booking and negotiation processes;

					1	2	3	4	
		Yes	No	N/A	Low	Moderate	Significant	High	Comments
									- Project implementation: completion of required milestones, media coverage, preparation of periodic reports and other planned tasks that may be specified at the donor's request; - Project closure: approval of project reports, summary of results and achievement of some indicators.
3	Are revisions and amendments to workplans appropriately reviewed, documented and communicated?	✔			✔				Whenever work plans are revised, the organisation first consults with donors or partners who have provided funding. Then, at an internal meeting (held weekly), changes are discussed, amendments made to working documents and relevant tasks delegated. Changes are approved first by the project manager and then by the chairman of the organisation.
	Risk management								
4	**Does the organisation identify the potential risks for achieving its objectives and programme delivery and mechanisms to mitigate them?**	✔			✔				Each project has its own identified risks, degree of probability and possible solutions. Risks are identified based on the current economic and political situation in the country, where the project is being implemented.
5	Is a sufficiently detailed risk register maintained for the organisation?	✔			✔				Each project of the organisation has an internal risk management plan approved by an internal order of the organisation. All risks are analysed in detail at the strategy stage (SWOT analysis). A risk matrix is drawn up for each project.
6	Are risk management procedures undertaken and / or approved by sufficiently senior members of staff?	✔			✔				In this project with UNICEF, Tomasz Szlaga (Vice President) is responsible for risk management, but in other projects it could be other people depending on the functionality of the team, but in any case it is done by the top management of the organisation.
	Monitoring and evaluation								
7	**Does the organisation have and use sufficiently detailed policies, procedures, guidelines and other tools for monitoring and evaluation?**	✔			✔				The organisation has a developed M&E policy. Monitoring and evaluation is carried out in accordance with donor requirements and project indicators.

					1	2	3	4	
		Yes	No	N/A	Low	Moderate	Significant	High	Comments
									Document templates are developed according to the project indicators. As part of the projects, the organisation develops: - Registration lists of project participants with the relevant indicators of the participants' registration data taken into account; - Photos/video confirming the event; - Questionnaires for project participants; - Event report templates from the organisers, - parental/guardian consent forms.
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?	✔			✔				For each new project, task or educational product, the Foundation always starts with an assessment of the situation and peer monitoring in order to examine the issue from different angles and to get to the heart of the matter. In the process of working on a project, monitoring is based on the idea of evaluation and control. At the end of the work, it is an idea of evaluation and feedback, because organisation always give beneficiaries, audiences, partners and authorities the opportunity to contact them to make changes, improve or remove irrelevant things in the products and services that are created. When implementing projects that require the attention of staff in the field, the team takes advantage of the opportunity to visit the site, meet partners, get to the heart of the matter and validate their decisions or choose the best option. Regular monitoring, the mission and nature of which always depends on the goals of the organisation, is part of the Foundation's work. In work, organisations use different types of monitoring, depending on the goal setting: primary, secondary, control; monitoring of evaluation and forecasting; informational, basic, operational, managerial, etc. to ensure that the management decisions made are successful. Among the monitoring methods used are: surveys, questionnaires, tests, observation of the monitored object's activities, analysis of the methodological framework, documentation,

					1	2	3	4	
		Yes	No	N/A	Low	Moderate	Significant	High	Comments
									analysis of statistical data, field visits, feedback analysis, etc.
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?	✔			✔				A narrative report (monthly and/or quarterly) is prepared for each project according to the conditions set by the donor. The narrative report is based on a template provided by the donor for the project.
10	Is data collected during monitoring and evaluation procedures documented and filed in accordance with written policies?	✔			✔				1. As part of the work, the organisation uses a weekly reporting system (internal meetings between employees). 2. The organisation has an implementation strategy for each project, which includes monitoring reporting. 3. Also, within the framework of all projects, the team develops a KPI (Key Performance Indicator) - an indicator of success in a particular activity or achievement of certain goals. Through the system the organisation can see how the employee's function is being performed and in what time frame.
	Low risk								

D. Reporting and accountability									
	General								
1	**Is there a finance manual, or similar, that clearly sets out the main policies and procedures to be followed?**	✔			✔				The organisation has an accounting policy that clearly sets out the main principles and procedures to be followed.
	Audit environment								
2	**Has the organisation complied with its statutory reporting requirements for the last three years?**	✔			✔				The Foundation has prepared financial statements for 2021, 2022 and 2023 and submitted them within the statutory deadline
3	Did the statutory audits from the last three years result in unmodified (clean) audit opinions and without other significant issues being raised?			✔					The financial statements have not been audited.

					1	2	3	4	
		Yes	No	N/A	Low	Moderate	Significant	High	Comments
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?**	✔			✔				Organisation passed audit after last project with UNICEF. Period under audit: 01.10.2022-31.08.2023, concerning the study from the expenditure report. No objections were raised. The audit firm has made recommendations in the audit report.
5	Does the organisation have an internal audit function?		✔		✔				The organisation has no internal audit function.
6	Is the internal audit department sufficiently independent so that it is able to make recommendations?			✔					The organisation has no internal audit function.
7	Does the internal audit function include donor-funded activities within its remit?			✔					The organisation has no internal audit function.
8	Are recommendations made by internal and external reviewers logged centrally, indicating the follow-up status, who is responsible for implementation, and the timeframe?			✔					The organisation has no internal audit function.
	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?	✔			✔				The figures are generated automatically by the system. The chart of accounts is adapted for each project so that it is possible to generate costs and income for a specific project and donor.
10	Are donor reports reviewed and approved by a suitable member of staff other than the preparer?	✔			✔				Donor reports are reviewed and approved by an appropriate member of staff other than the report writer who prepared the donor reports to be reviewed and approved. All reports are approved and signed by the President, Magdalena Makarewicz.
	Budget preparation and monitoring								
11	**Are budgets prepared in sufficient detail so that they can be used as a meaningful monitoring and control tool?**	✔			✔				Budgets are prepared in sufficient detail to be used as a meaningful monitoring and control tool. All budget lines always correspond to indicators defined by the project.
12	Are budgets authorised by a suitably senior member of staff?	✔			✔				Budgets are approved and signed by President Magdalena Makarewicz.

					1	2	3	4	
		Yes	No	N/A	Low	Moderate	Significant	High	Comments
13	Are budgets compared against actual expenditure on a sufficiently regular basis, with unexpected variances investigated?	✔			✔				The accounting policy states that the organisation may have general expenses that can be allocated proportionally to projects. In practice, each project has a clearly approved budget that does not include general administrative expenses. Budgets are regularly compared with actual expenditure at least once a month.
14	Is there a policy stating how budget amendments are to be considered, and who is responsible for authorising these?	✔			✔				The organisation's Project Management Policy describes the stages of project planning and covers budgeting in more detail, including the process for amending the budget and the list of significant changes.
	Low risk								

					1	2	3	4	
		Yes	No	N/A	Low	Moderate	Significant	High	Comments
E. Assets and inventory									
	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?**		✔		✔				The Foundation does not keep a detailed fixed assets register due to the size of the organisation and the small amount of assets, but general information (date, sum, name, etc.) is collected.
2	Are there sufficient measures and procedures in place to protect assets from theft, damage or misuse?	✔			✔				In the Poland office, assets such as laptops, tablets, phones, printers, projectors, TVs are stored in the allocated restricted access room (room locked with a key). The Warsaw office is equipped with alarms and cameras inside and outside the office. Two people have access to the room where the organisation is based - Maria Boguslaw and Mrs Magdalena Makarewicz. They sign the attendance list and collect the key from the porter's lodge.
	Insurance								
3	Are significant assets either insured, or can otherwise be readily replaced, in the event of theft or damage?		✔		✔				The organisation has low-value tangible assets on its balance sheet that are not insured.
	Verifications								
4	Are assets subject to at least annual physical verifications?	✔			✔				The physical inventory shall be carried out each year on 30 November of the current year. The inventory is carried out on the basis of an order issued by the head of the organisation.
5	Are the physical verifications performed by more than one person, and are the results, and any necessary adjustments, appropriately documented and approved?	✔			✔				1. Before beginning the inventory, the head of the organisation shall appoint an inventory commission. 2. The results of the inventory are reflected in the inventory descriptions and inventory acts, which are drawn up in duplicate. 3. On completion of the inventory, the inventory descriptions and inventory acts shall be signed by all the members of the inventory commission and the persons responsible for the material. 4. A separate reconciliation statement shall be drawn up for property belonging to other companies (leased, held in custody), a copy of which shall be sent to the owner of the property.

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		Yes	No	N/A	Low	Moderate	Significant	High	Comments
									5. For low-value and perishable items accounted for in the operational accounts, no inventory records shall be kept, but the actual availability of these items shall be checked with the persons in charge by comparing them with the operational accounts. Any shortage of items found in this way is documented in a "deed".
	Inventory								
6	Is inventory managed through a computerised system that provides an up to date picture of items held?			✔					The Foundation has no inventory.
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?			✔					The Foundation has no inventory.
8	Are items with a limited shelf-life sufficiently monitored to ensure they do not expire prior to issue?			✔					The Foundation has no inventory.
	Warehouse								
9	Are the warehouse facilities sufficiently secure, providing suitable conditions for the items held, with adequate protection against environmental factors?			✔					The Foundation does not have its own warehouse.
10	Are warehouse items maintained in a way that allows authorised persons safe and ready access to them?			✔					The Foundation does not have its own warehouse.
	Cash								
11	**Is cash held in a secure place that can be accessed only by certain designated individuals?**	✔			✔				They are kept in a locked safe, the code to which is known only to management board members.
12	Are cash reconciliations performed on a frequent basis, by more than one individual at the same time, and the results documented and approved?	✔			✔				Cash transactions are sporadic, for small amounts, and are paid by a member of the Board of Directors. Cash reconciliations are carried out by two people: the Chairman and the Vice-Chairman of the Foundation. A cash report is kept and at the end of the year a cash inventory is made, documented and approved by the same two people. In addition, the accounting department verifies the cash report and the documents described as cash payments.
	Low risk								

					1	2	3	4	
		Yes	No	N/A	Low	Moderate	Significant	High	Comments
F. Procurement									
1	**Does the organisation have written procurement policies and procedures, which facilitate competition, transparency and obtaining value for money?**	✔			✔				The organisation has written procurement policies and procedures, which facilitate competition, transparency and obtaining value for money.
2	Do the procurement policies specify appropriate thresholds at which points different procurement procedures apply?	✔			✔				Thresholds: > EUR 3,000" procurement does not require a formal supplier selection process; a review of the request by the accountant and a memo from the project manager is sufficient to select the supplier. It is mainly used for one-off small purchases. Procurement of EUR 3,000 - EUR 10,000 requires more detailed market analysis and price or commercial quotations. The project manager creates a procurement request, sends out invitations to tender to suppliers from the organisation's customer base and advertises the selection on open resources. Procurements > EUR 10,000 require a tender to select a supplier through open bidding using specialised platforms and the establishment of a Tender Committee.
3	Are all procurements authorised through documented approval from an appropriate member of staff?	✔			✔				All procurements are authorised by documented approval from an appropriate member of staff. The project manager is sufficient to select the supplier.
4	**Is there adequate segregation of duties in the procurement process?**	✔			✔				There is an appropriate division of responsibilities in the public procurement process. A Tender Committee has been established. The Tender Committee receives the scope of responsibilities from the project managers, Maria Bogusława and Tetiana Suchodolska. The Secretary of the Tender Committee is instructed to publish an announcement about the tender documents. The secretary collects the documents from the participants in the tender and forwards them to the Tender Board. The documents are approved by four experts and sent to Maria Bogusława to draw up a contract, which is later signed by

					1	2	3	4	
		Yes	No	N/A	Low	Moderate	Significant	High	Comments
									Tomasz Szlaga. The lawyer helps to draw up the contract.
5	Is there a stated basis for the assessment of bids, and is this followed in practice and documented?	✔			✔				In accordance with the Procurement Policy, the main qualification requirements for potential suppliers have been established: 1) Only legal entities or individual entrepreneurs registered in Poland or Ukraine in accordance with the applicable laws may participate in the procurement process. 2) In order to confirm compliance with the qualification criteria, the potential supplier shall provide the following information - Registration documents, - A copy of the certificate or extract from the register of VAT payers or a copy of the certificate or extract from the register of individual taxpayers, - A document establishing the right of the director/authorised person to sign contracts (an extract from the minutes of the meeting of the founders or a copy thereof, a copy of the order of appointment, power of attorney or other documents). - A certificate issued by a banking institution confirming the existence of a current account to be included in the contract based on the results of this procurement. - A certificate of not being in debt to this banking institution, issued not earlier than fifteen calendar days before the deadline for submission of tenders, - Proof of financial solvency, confirmed by financial statements for the last one or two years in accordance with the law. The financial statements submitted must confirm the amount of annual income in the amount specified in the tender dossier; 3) Additional qualification criteria are established according to the specifics of the procurement (services or goods): - Information on the availability of similar experience in the execution of works or

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		Yes	No	N/A	Low	Moderate	Significant	High	Comments
									provision of services (similar executed contracts with acts of completion/bills of expenses). - Information on the staff who will be involved in the performance of the contract, - Curriculum vitae, portfolios, documents on education/professional development/certificates of the staff to be involved; - Letters of recommendation from business partners; - Presentations, letters of guarantee, etc. Each tender document is approved by the Tender Committee and UNICEF focal points.
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?	✔			✔				The organisation has set out in its developed procurement policy how any exceptions to the stated procurement procedures will be implemented and managed: - there is a list of exceptions where it is possible to deviate from the standard procurement procedure - there is a cost breakdown for the choice of procurement method (up to 3000 euro, from 3000 to 10,000 euro and over 10,000 euro).
7	Does the organisation have adequate policies to ensure staff consider and document whether they have any conflicts of interest with potential suppliers?	✔			✔				The organisation shall be guided by the procurement policy and the organisation's anti-corruption and anti-bribery policy, as well as the applicable legislation in the field of preventing and combating corruption.
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?	✔			✔				Employees of the organisation shall, no later than the next working day following the day on which they became aware or should have become aware of the existence of an actual or potential conflict of interest, notify in writing their immediate manager of the organisation and the authorised person, refrain from taking any action or making any decision in connection with an actual conflict of interest and take steps to resolve an actual or potential conflict of interest. Within two working days of receiving notice of a real or potential conflict of interest of a subordinate, the direct supervisor, taking into account the recommendations of the Authorised Person, shall decide on the method

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		Yes	No	N/A	Low	Moderate	Significant	High	Comments
									of resolving the conflict of interest and inform the employee thereof. A line manager who becomes aware of a conflict of interest of a subordinate employee (even if he/she himself/herself becomes aware of a conflict of interest of a subordinate employee without reporting it) shall inform the Authorised Person and take the measures provided for to prevent and resolve the conflict of interest. The conflict of interest shall be resolved by one of the following measures (separately or in combination): 1) excluding an employee from performing a task, taking actions, making a decision or participating in its adoption in conditions of an actual or potential conflict of interest; 2) applying external control over the performance of the relevant task, taking certain actions or making decisions; 3) restricting an employee's access to certain information; 4) reviewing the scope of an employee's (functional) duties; 5) transferring an employee to another position; 6) dismissing an employee. The procedure for the application of measures to resolve conflicts of interest and its particularities for different categories of persons shall be determined by the Authorised Person, taking into account the specificities.
9	Are background checks performed on suppliers to ensure there are no publicly known cases of fraud or other malpractice?	✔			✔				Polish contractors are checked on the white list of VAT payers and also on the basis of recommendations or opinions of other clients. In the case of Ukrainian contractors, it must be a legal entity or an individual entrepreneur registered in Ukraine in accordance with the norms of the current legislation. The supplier must submit registration documents, an extract from the register of taxpayers, a document on the right to sign for managers/authorised persons, a certificate issued by a banking institution on the availability of a current account, a certificate on the absence of debts for loans. Availability of financial capacity, confirmed by financial statements.

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		Yes	No	N/A	Low	Moderate	Significant	High	Comments
									Information on the availability of similar experience in the execution of works or provision of services (similar completed contracts with acts of completed works/invoices of expenditure); - Information on the staff who will be involved in the execution of the contract, curricula vitae, portfolios, documents on education/upgrading of qualifications/certificates of the staff who will be involved; - Letters of recommendation from business partners; - portfolios, presentations, letters of guarantee, etc. In addition, the potential supplier is checked via the Opendatabot portal https://opendatabot.ua/. All tender documents are approved by the Tender Committee.
10	Does the organisation have policies in relation to contract management?	✔			✔				Organisation has a contract management policy. **Create** Initial requirements. The contract management process begins by identifying the type of contract and relevant documents that confirm the purpose of the contract. **Collaboration** Negotiate the contract. After the contract has been drafted, people from different parties should be able to compare versions of the contract and note any discrepancies. This will reduce negotiation time. **Signing** Approve the contract. Create specific approval workflows, including parallel and sequential approvals, to speed up decisions. Sign the contract. Speed up the process by using an electronic signature. **Tracking** Manage commitments. At this stage, you need to ensure that commitments are met, while tracking the impact on the organisation. Revisions and amendments. Collecting all the documents related to the original contract is a way to make changes to the original contract.

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		Yes	No	N/A	Low	Moderate	Significant	High	Comments
									Audit and reporting. Because contract lifecycle management is critical to an organisation, and because different types of contracts go through different stages at different times, the person responsible for managing them must constantly monitor for potential changes or breaches. If an employee or the organisation is not happy with their contract, it may be worth reviewing it. It is important to fulfil contractual obligations while ensuring that both parties are satisfied. **Renewals** Renew contracts or create new ones. Failure to track contracts can lead to missed renewal opportunities and lost revenue. Where appropriate, automating the contract tracking process can help an organisation see when contracts are coming to an end and decide in advance whether to continue working with the other party.
11	Does the organisation require its suppliers to uphold high ethical standards at all times?	✔			✔				The organisation has developed a Code of Conduct as a separate policy that each supplier should familiarise themselves with. Contracts with suppliers include the following section “In fulfilling the terms of this Agreement, the Supplier agrees to respect human dignity and human rights, to treat others and their opinions with respect, to demonstrate honesty, integrity and impartiality, and to avoid instances of aggression and discourtesy in all interactions during the provision of services. The Contractor agrees to comply with the highest standards of business ethics and partnership, applicable laws, including child and adult protection laws, and the organisation's policies, and confirms that it has reviewed all such policies at the time of the interaction”.
	Low risk								

					1	2	3	4	
		Yes	No	N/A	Low	Moderate	Significant	High	Comments
G. Sub-partners									
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?			✔					The organisation does not involve sub-partners.
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?			✔					The organisation does not involve sub-partners.
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?			✔					The organisation does not involve sub-partners.
4	Does the organisation implement procedures to monitor the implementation of project activities by the sub-partners?			✔					The organisation does not involve sub-partners.
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?			✔					The organisation does not involve sub-partners.
6	Does the organisation require its sub-partners to uphold high ethical standards, such as evidenced by a code of conduct?			✔					The organisation does not involve sub-partners.
	Low risk								

					1	2	3	4	
		Yes	No	N/A	Low	Moderate	Significant	High	Comments
H. Systems									
	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?**	✔			✔				The organisation uses Raks SQL software ("Business Automation Software for Accounting. CORP") to maintain accounting records. Access is available to the accountant (login and password) and the president (login and password). The program allows you to mark transactions with specific items that can be synchronised with the project budget items.
2	Is access to the accounting system protected through the use of usernames and passwords?	✔			✔				Access to the accounting system is restricted and can only be accessed by authorised users.
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?	✔			✔				Different users have different access rights so that they can only view or change information relevant to their specific job. Users have different rights depending on their job description.
4	Is the accounting system backed up to a secure offsite location on a sufficiently regular basis?	✔			✔				The software allows the Foundation to set up automatic backups and it is also possible to backup when required.
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?	✔			✔				Employees have such access.
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?**	✔			✔				The computers and the accounting and HR programmes are password protected. The computers have anti-virus software.
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?	✔			✔				The organisation has its own laptops, and the head of the organisation is the person responsible for the equipment, maintaining it in case of problems. Employees' computers are equipped with the Windows operating system and are protected by an anti-virus programme.

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		Yes	No	N/A	Low	Moderate	Significant	High	Comments
	Banking								
8	**Does the organisation perform bank reconciliations on at least a monthly basis?**	✔			✔				The reconciliation is done by the accountant and approved by the President of the organisation on a monthly basis.
9	Are bank reconciliations performed by someone other than those responsible for making or approving payments?	✔			✔				Payments are entered by the President of the organisation, then approved by the Vice-President, then checked and entered by the accountant in accordance with the bank statement and accounting records on the basis of which payments are made.
10	Are reconciling items identified and investigated in a timely manner?	✔			✔				At least once a month, the accountant analyses the accounts, including the bank statements. If there are any discrepancies, the accountant should carry out a detailed analysis of receipts and deductions to determine the cause and bring the accounting data into line. An accounting certificate (explanatory note) may be issued to the manager.
	Payments								
11	**Are payments subject to a clear approval process with adequate segregation of duties?**	✔			✔				The President of the organisation approves the basic document for payment, enters it into the banking system, then the Vice President approves the payment. The documents are sent to the accounting department, where the accountant makes the appropriate entries in the accounting programme.
12	Are appropriate authorisation thresholds in place for approval of payments?		✔			✔			The Foundation does not have appropriate authorisation thresholds for approving payments. Authorisation of payments is made by entering an authorisation code received on the relevant telephone number to which the Vice President has access.
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?	✔			✔				When payments are made by bank transfer and are traceable at all times. In the case of cash payments, a "KW" document is issued which is offset against the document paid for in cash.
14	If online payments are used, do these require dual signatories?	✔			✔				All electronic payments require two signatures. The President creates payments by logging into the system with his login and password, then the Vice-President, by logging into the banking

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		Yes	No	N/A	Low	Moderate	Significant	High	Comments
									system, approves the payment by receiving the code via SMS.
15	**Is there a stated and reasonable limit for the amount that can be paid in cash?**		✔		✔				There are no limits. Cash transactions are sporadic, for small amounts, and are paid by a member of the Board of Directors.
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?			✔					Employees do not transport 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?	✔			✔				Before submitting the invoice and/or other document for payment, employees shall submit it to the President, who shall authorise the payment by checking it against the purchase order and the materials/services received, and then record the payment in the system.
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?	✔			✔				Other payments not based on an invoice only concern payments to employees. The contracts or documents are prepared by the accounting department and the accounts are verified by the accounting department and the President of the Foundation.
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?**		✔			✔			The Foundation does not stamp documents as paid, but indicates in the payment tracking module that the payment has been made. For example, the accountant checks the amount, the document number and whether the invoice has already been paid.
	Cost allocations								
20	Does the organisation have a clear policy for allocating shared costs across different projects or donors?	✔			✔				The organisation has a policy for allocating costs to different projects - The accounting policy states that an organisation may have overheads that can be allocated proportionately to projects and not double-counted. In practice, each project has a clearly defined budget, which usually does not include general management costs.

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		Yes	No	N/A	Low	Moderate	Significant	High	Comments
21	Are salary costs charged to the project on the basis of an identifiable proportion of the actual costs incurred?	✔			✔				Personnel costs are allocated to individual projects proportionally of the actual costs incurred, depending on the number of full-time employees assigned to the project.
	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?**	✔			✔				The organisation shall maintain all its records in an orderly manner that allows easy identification of relevant documentation. It has a policy for this purpose. The purpose of this process is to ensure that records are retained in a compliant and businesslike manner and that when they are no longer active and no longer in use, they are handled appropriately, either for long-term storage or secure destruction.
23	Does the organisation have a stated document management policy that ensures documents are maintained for at least the period required by donors?		✔			✔			The Foundation does not have a stated management policy that ensures documents are maintained for at least the period required by donors. However, the Foundation retains financial records in accordance with the Accounting Act (minimum 5 years). The accounting policy also states that archiving on external storage media takes place at least at the end of each reporting period. If a specific project requires a longer period, documentation will be retained in accordance with the donor's requirements. The accounting policy states that archiving on external storage media takes place at least at the end of each reporting period.
24	Does the organisation have a data protection policy?	✔			✔				Yes, the organisation has a privacy policy. In addition to the UNICEF project, the organisation sign a data protection agreement.
	Low risk								

	Low risk								

Annex II. IP and Programme Information

Implementing partner name:	Pro Futuro Foundation
Implementing partner code or ID in UNICEF, UNDP, UNFPA records (as applicable)	2500245487
Implementing partner contact details (contact name, email address and telephone number):	**(urban.boguslav@gmail.com, +48726389797)** **Tomasz Szlaga (fprofuturo@gmail.com)**
Main programmes implemented with the applicable UN Agency/ies:	POL/PCA202224/SPD202450
Key Official in charge of the UN Agency/ies' prorgamme(s):	-
Programme location(s):	Poland
Location of records related to the UN Agency/ies' prorgamme(s):	Poland
Currency of records maintained:	PLN
Expenditures incurred/reported to UNICEF, UNDP and UNFPA (as applicable) during the most recent financial reporting period (in PLN);	**2022** 633 830,00 PLN **2023** 1 747 718,00 PLN
Cash transfer modality/ies used by the UN agency/ies to the IP	**Direct Cash Transfer**
Intended start date of micro assessment:	29th of July 2024
Number of days to be spent for visit to IP:	1
Any special requests to be considered during the micro assessment:	Not Applicable

Annex III. Implementing Partner Organizational Chart

Number of staff in organization is up to 20 people:

- 1 president;

- 1 vice-president;

- 7 staff;

- 11 volunteers.

The governing bodies of the Foundation are:

- the Foundation's Management Board and the Foundation's Council.

Annex IV. List of Persons Met

Name	Unit/organization	Position
Magdalena Markiewicz	Pro Futuro Foundation	President of Management Board
Mariya Boguslav	Pro Futuro Foundation	Coordinator