INTERNATIONAL CHARITY DUE DILIGENCE

A complete framework for evaluating international charitable organisations · N+ATF Foundation

11 sections | 130+ checkpoints | ACNC compliant | 4 ECS standards

CORE EVALUATION AREAS

Section 1
Legal Registration & Legitimacy
- ACNC / equivalent registration confirmed
- DGR tax-deductible status verified
- Registrations across all operating countries
- No sanctions or deregistration history
- Mission drift check — activities match purpose

Section 2
Mission, Focus & Impact
- Clear theory of change & impact framework
- Beneficiaries engaged in program design
- Organisation best placed to address the need
- No duplication with other NGOs in the area
- Room for more funding confirmed

Section 3
Financial Health & Transparency
- Independent annual audit confirmed
- 1-year operational reserve buffer in place
- Budgeting & forecasting processes active
- Financial handling protocols documented
- No adverse audit findings or qualifications

Section 4
Governance & Leadership
- Individual board member review (bios, roles)
- Board evaluation & performance review process
- Succession plan for key person risk
- Staff org chart reviewed; remuneration fair
- Staff can raise issues without fear

Section 5
Safeguarding, Ethics & Policies
- Child safeguarding policy published & enforced
- No religious prerequisites for beneficiaries
- Whistleblower mechanism in place
- Core policies reviewed (fraud, data, privacy…)
- Harm assessment for unintended consequences

Section 6
Operational Effectiveness
- Project design: creation → implementation
- M&E framework — who built it, how it works
- Quarterly/annual reporting vs. objectives
- Formal strategic plan: 1, 3 and 5 years
- Political & geographic stability assessed

Section 7
Reputation & Reviews
- 2+ independent reference checks
- Stakeholder interviews conducted
- No negative media or regulator action
- Network references obtained

Section 8
Donor Relations
- Privacy policy & APPs/GDPR compliant
- Regular reporting back to donors
- Tax receipts issued for donations
- Clear complaints & refund process

Section 8b ★
Full Organisational Review
- On-ground visit or remote review
- Implementation validated on the ground
- Staff & beneficiary satisfaction assessed
- Land/buildings ownership confirmed

Sections 10–11
Risk & Board Sign-Off
- 10 risk areas rated Low/Medium/High
- Financial, governance, safeguarding risks
- 6 board-level decision questions
- Overall recommendation: proceed/reject

ACNC EXTERNAL CONDUCT STANDARDS — SECTION 9

Mandatory for all Australian charities operating overseas Applies even when only sending funds or working through a third-party partner

ECS 1 — Activities
- Overseas activities match charitable purpose
- Internal controls for funds & resources
- Australian law compliance overseas
- Legal obligations register maintained

ECS 2 — Record-Keeping
- Country-by-country expenditure records
- Records producible to ACNC on request
- Misconduct claims & responses documented
- AIS submitted within 6 months of year end

ECS 3 — Anti-Fraud
- Fraud & corruption risk plan documented
- Conflicts of interest register current
- Third parties vetted, written agreements
- Confidential wrongdoing reporting channel

ECS 4 — Vulnerable People
- Vulnerable persons risk plan developed
- Code of conduct for vulnerable work
- Emergency exit plan for conflict zones
- Meets Australian & host country law

RISK SNAPSHOT

Financial & Budget	Governance & People	Safeguarding & Ethics	Political & Geographic	Sustainability & Key Person
L M H	L M H	L M H	L M H	L M H

BOARD DECISION CHECKLIST
- ? Operations fit our giving philosophy?
- ? Can we enter a meaningful partnership?
- ? No high or unacceptable risks?
- ? Strong references or prior experience?
- ? Documents complete & satisfactory?