

Auditing and quality assurance of German Sparkassenstiftung for International Cooperation (DSIK)

Organizational level

The annual financial statements of German Sparkassenstiftung are audited annually by an external auditing company. The audit is conducted voluntarily and in accordance with the provisions governing the statutory audit of a corporation (Sections 316 et seq. HGB). As part of the audit, the income statement is also audited and the legal, economic and tax circumstances are presented. The audits carried out since German Sparkassenstiftung was founded in 1992 have each resulted in an unqualified auditor's opinion.

Project level

In order to ensure and continuously improve the quality of project implementation in Bonn and on site, the Corporate Development (CD) Team was entrusted with the task of systematically steering German Sparkassenstiftung's quality assurance. The CD-team is not directly involved in project work and therefore ensures process-independent control. The CD-Team reports directly to the Managing Director. In addition to other areas, the Corporate Development team is responsible for systematic quality assurance, which is entrusted with the following tasks:

1. donor communication & coordination
2. internal quality assurance of project implementation

Centralized quality assurance

The objective of centralized quality assurance is to generate added value for German Sparkassenstiftung as a whole by exchanging knowledge and best practice within projects, but also by illuminating and, where necessary, improving processes. To this end, a minimum of two ongoing projects are selected in December each year. In these two projects, an internal quality review is carried out on site, during which the following topics are examined and illuminated in terms of content: (1) project management and processes, (2) communication and (3) other special features that may be transferred to other projects. On the basis of a report with recommendations for action, an activity plan is drawn up for German Sparkassenstiftung with measures, responsibilities and deadlines for implementing quality assurance and quality improvement measures.

Decentralized quality assurance

In many cases, decentralized quality assurance is based on specifications from the donor. It usually takes place in the form of mid-term evaluations, which are usually carried out six months before the end of each project phase on site by external experts with experience in development policy.

The evaluation of the project progress is based on an analysis of the following aspects: (1) framework conditions, (2) project design / impact logic / levels of impact, (3) evaluation based on the OECD-DAC criteria (relevance, effectiveness, economic efficiency, overarching impact, sustainability), (4) cross-cutting topics and (5) review of project documentation. Recommendations for action are provided in a final report. This combines a critical analytical review of the impacts with a strategic outlook on the future of the project. Moreover, an analysis across projects has started to also learn beyond each individual mid-term evaluation.

German Sparkassenstiftung is a member of the German Society for Evaluation (DeGEval) and takes part in the annual meetings of the evaluation units of German Development Cooperation organizations which are coordinated by the German Federal Ministry for Economic Cooperation and Development (BMZ).