



British Embassy
Monrovia

Due Diligence Assessments – Guidance for implementers

Our Due Diligence Assessment (DDA) process covers 5 pillars. For each pillar, we will ask questions and may ask your organisation to provide documents as evidence of compliance. There is some overlap across the pillars. Below are some examples.

	Pillar	Example subject areas	Example documents we may ask for
1	Governance and Internal Control: This is about your organisation's oversight structure and effective operation.	Policies/processes for avoiding fraud; how you manage risks; your organisation's governance structure; your safeguarding policy.	Audit reports (if you have these); HR policies; organisational structure chart, etc.
2	Ability to Deliver: This is checking that your organisation is able to deliver projects of this size, type, complexity.	Includes things like past performance (e.g. previous successful projects); staff capacity and capability; programme management.	Previous project evaluation reports; project monitoring processes; staff skills profiles, etc.
3	Financial Stability: This is checking that your organisation has a robust financial system and that financial controls are operating effectively.	Financial management; audit processes; value for money.	Audit reports; financial management policy; previous projects' budget vs. actual costs; procurement policies, etc.
4	Downstream Delivery: This is linked to how your organisation manages risk and due diligence for any partners you are working with downstream (e.g. PTAs, schools, other NGOs, etc.)	Management frameworks/contracts; monitoring and management; due diligence of partners; fraud risk management.	Risk and financial management policy; list of downstream partners (e.g. other NGOs); procurement policies, etc.
5	Ethics**: This checks your organisation's ability to apply ethical practices; in particular for safeguarding children and vulnerable adults from sexual exploitation and abuse. The questions fall under 6 standards.	Six standards: <ol style="list-style-type: none"> 1. Sexual Exploitation and Abuse (SEA) and Safeguarding 2. Whistleblowing 3. Human Resources Safeguarding Policies 4. Risk Management 5. Code of Conduct 6. Governance 	Safeguarding policies and training; monitoring processes for assessing safeguarding risks; register of safeguarding issues; whistleblowing policy; code of conduct, etc.
<p><i>**This pillar will be a key focus of discussion for any projects working with children or vulnerable adults.</i></p>			