15 June 2012

Dear Nigel Chapman,

We are writing to you as members of the Independent Review Panel of the INGO Accountability Charter, in order to give you feedback on the Report which you submitted for the reporting deadline in April 2012.

We would like first of all to thank you for your participation in this exercise and to recognise the commitment to accountability that this demonstrates.

Our approach to assessing the reports which we have received has been to focus on three dimensions in particular:

- How **complete** is the report in relation to the guidelines used?
- How strong is the **evidence** given for the self-assessment that each organisation has conducted?
- What evidence is there of **institutional commitment** to greater accountability and to using the reporting process to advance it?

On **completeness**, we acknowledge the demanding nature of many GRI requirements and recognise that not all of them are as material as others. In particular for smaller organisations, some requirements may be overly demanding. Nevertheless they give good guidance and we have attached a note that goes through the shortfalls against the reporting template in detail. In addition we have highlighted below areas where we felt, in particular, that your organisation could improve as well as other areas which we considered as strengths in your report.

On **evidence**, we looked in particular for references not only to relevant policy documents, but also to examples where the self-assessment was supported by specific action (for example, drawn from operational activities, whether successful or unsuccessful). It is important for us to see that the accountability commitments that you made when signing the Charter, lead to informed corrective action and ultimately improve the quality of your work.

On **institutional commitment**, we looked for evidence of top-level ownership of the report (for example in the opening statement signed by the Chief Executive); of using the report as a means of identifying areas of relative strengths and weaknesses in the organisation (as opposed to a box-ticking exercise); and of a systematic concern with accountability, including recognition of areas for further work. We would hope that progress in such areas would be high-lighted in future reports.

Since we first started assessing the reports we have noticed a **marked improvement in quality** and an improved commitment to accountability. However we have highlighted some common **areas for improvement,** in particular the indicators related to the environment (EN16, EN18), diversity and ethnicity (NGO4, LA13), how findings from programme evaluations have influenced internal learning and future decisions (NGO3), training in anti-corruption policies (SO3) and complaints handling mechanism in place (NGO2).

With regard to the **complaints handling mechanism**, we would like to remind Members that it is now a mandatory requirement for Charter Members to have such a mechanism in place. This is at the core of good accountability.

Regarding **diversity and ethnicity**, we would like to encourage Members to think about who is likely to be excluded from their work and programmes.

With regard to the generally weak reporting on **anti-corruption policies**, we would like to encourage Members to use the Anti-Bribery Checklist and Anti-Bribery Principles and Guidance for NGOs produced by Transparency International available under the following web-links: http://www.transparency.org.uk/attachments/046_NGO_Anti-bribery_Principles_and_Guidance.pdf and http://www.transparency-se.org/TI-ABC-20-point-anti-bribery-checklist.pdf In case of specific interest you may also contact Stan Cutzach at Transparency International under scutzach@transparency.org

In many reports Members just noted that they have the relevant policies in place but we feel that **more examples** of the policies in practice would be useful. Only when it is supported by evidence does the policy come to life and its usefulness can then be assessed.

Finally a word on the presentation. We value **succinctness and accessibility**. In some reports access to relevant information is made difficult by a lot of immaterial information being given at the same time. Please try and include only the essential information.

An interesting way of improving accessibility was chosen by some organisations, who integrated the accountability report into their annual report and gave links to the relevant indicators in a GRI table. To ensure a greater link between the **Charter commitments** and GRI reporting (focussing on transparency) we would like to emphasise our support for the Charter Board decision that all future reports should have a clear link between the Charter principles and the reported actions.

Please note that as a Panel we feel that part of our role is to encourage organisational improvement. To that end we are enclosing, for your information some examples of what we believe to be **Good Practice** in responding to some individual indicators, based on the GRI framework. This document consists of examples from all reports reviewed thus far and has been sent as an attachment to you per email. We would like to encourage you to look at this document as we feel this will be a good learning exercise for all Members to learn from each other.

Organisation-specific feedback to Plan International
*Your report is very good and has improved from the previous round. The report is **complete** and provides a lot of **evidence** for most indicators. It shows strong **institutional commitment** to accountability, and we welcome in particular the report on the post-intervention study introduced last year. This is a good example of accountability measures triggering organisational improvement. There is still room for improvement with regards to some information under the Labour indicators and although it is positive that your organisation offers anti-corruption training, we have noted that only a small percentage of staff attended this training. We also encourage you to report on your assets and liabilities in the next report. In relation to the indicator on local hiring (EC7) we encourage you to look at the Good Practice document to see how other Members have reported on this indicator. If you are not able to provide the information requested, we advise you to include an approximation of local staff versus international expatriates.*
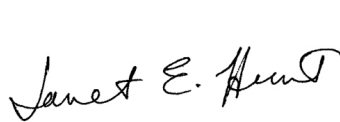
*We see your answers on the following indicators as **Good Practice**, in particular for other large organisations:*
- *NGO1: Processes for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs*
- *NGO6: Processes to take into account and coordinate with the activities of other actors.*
- *NGO7: Resource allocation*

Our intention is that this letter, and any response that you may wish to provide, should be made publicly available on the Charter website, along with your organisation's report. You can find the reports that were reviewed previously on the Charter website under the section Charter Members/Member Reports. However, should there be errors of fact in the feedback above or in the more detailed note below on conformity with the reporting framework, we would of course wish to correct these before publication.

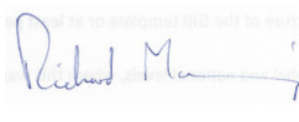Should you have any comments we would appreciate a response by **13 July 2012**.

Yours sincerely,
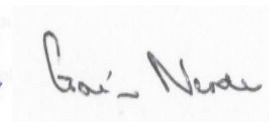
| Janet Hunt | Wambui Kimathi | Richard Manning | Gavin Neath |

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1ˢᵗ Review Round 2012
Note on Accountability Report

Organisation: Plan International Inc
Reporting period: 1 July 2010- 30 June 2011

What GRI reporting level did the organisation report on?

☐   A
☐   B
☒   C

Did the Secretariat contact the organisation for further information before forwarding the report to the panel?

☐   Yes
☒   No
Comment: -

COMMENTS ON THE INFORMATION PROVIDED IN THE REPORT

Profile (recommended 28)
Number of Profile components the organisation reports on in total: **28**
Number of the recommended Profile components the organisation reports on: **28**
Number of additional Profile components the organisation reports on: **0**

Profile	Comments
Strategy and Analysis	
1.1*	*Comments from previous report: The report does not include information on broader trends; on views of performance with respect to goals/ objectives/ standards/ targets; or on outlook on the organisation's main challenges/ targets for the next years.* Comments from this report: Partially addressed The opening statement does not include information on the main targets for the future. Information on strategic priorities, key topics and broader trends affecting the organisation can be found under component 2.2. The organisation does however indicate its commitment to continuously improving its accountability.
Organisational Profile	
2.1*	Fully addressed
2.2*	Fully addressed
2.3*	Partially addressed The report does not include a list of the countries where the national offices are based.
2.4*	Fully addressed
2.5*	Fully addressed
2.6*	Fully addressed
2.7*	Fully addressed
2.8*	*Comments from previous report: The report does not include information on the number of supporters/ volunteers/ employees/ assets and liabilities.* Comments from this report: Partially addressed As in the previous round, this report does not include information on

	assets/liabilities or the number of volunteers/ employees.
2.9*	Fully addressed
2.10*	Fully addressed
Report Parameters	
3.1*	Fully addressed
3.2*	Fully addressed
3.3*	Fully addressed
3.4*	Fully addressed
3.5*	_Comments from previous report_: _The report does not include information on the process for defining report content._ Comments from this report: Partially addressed As in the previous round, this report does not include information on the process for defining report content.
3.6*	Fully addressed
3.7*	Fully addressed
3.8*	Fully addressed
3.10*	Fully addressed
3.11*	Fully addressed
3.12*	Fully addressed
Governance, Commitments, and Engagement	
4.1*	Fully addressed
4.2*	Fully addressed
4.3*	Fully addressed
4.4*	_Comments from previous report_: _The report does not state how the organisation informs/ consults its employees about the working relationship with formal representation bodies._ Comments from this report: Partially addressed The report does not identify topics raised via the mechanisms during the reporting period. It is also unclear how employees inform the process.
4.14*	Fully addressed
4.15*	Fully addressed

*: Recommended Profile components

Indicators (recommended 18)
Number of indicators the organisation reports on in total: **18**
Number of the 18 recommended indicators the organisation reports on: **18**
Number of additional indicators the organisation reports on: **0**

Indicators	Comments
Program Effectiveness	
NGO1*	_Comments from previous report_: _The report does not include information on how decisions and decision making processes are communicated to stakeholders._ Comments from this report: Fully addressed The organisation indicates that in practice the implementation of guidelines between country offices and stakeholders varies and are therefore not included.
NGO2*	_Comments from previous report_: _The report does not include information on mechanisms to assess complaints; or to determine actions required in response._

	Comments from this report: Partially addressed More information is provided in this report than the previous one. However, it does not provide examples of actions taken in response to complaints.
NGO3*	*Comments from previous report:* *The report does not include information on adjustments of policies/ programmes as a result of monitoring, evaluation and learning; or on how these were communicated externally and internally.* Comments from this report: Partially addressed More information is provided in this report than the previous one. However, evidence regarding how adjustments are communicated is weak. The organisation indicates that next year it will focus on how to ensure that lessons learned result in actions with clear responsibilities and timeframes.
NGO4*	Fully addressed The organisation introduced a Policy on Gender Equality and hired a Regional Gender specialist.
NGO5*	*Comments from previous report: good practice* Comments from this report: Partially addressed The report does not include information on the process for exiting a campaign.
NGO6*	*Comments from previous report: good practice* Comments from this report: Fully addressed
Economic	
NGO7*	*Comments from previous report:* *The report does not include information on the process/ standards in place to track the use of resources.* Comments from this report: Fully addressed
NGO8*	Fully addressed
EC7*	*Comments from previous report:* *The organisation states that it is not in a position to report fully on this indicator as it does not monitor ethnicity of locally employed staff, partly since this is not legal in all countries in which the organisation operates.* *In the feedback letter:* *On the indicator on procedures for local hiring and proportion of senior management hired from the local community (EC7) we were somewhat confused, especially since the information required is provided further down in the report. Some clarification on this would be useful.* Comments from this report: Partially addressed The organisation has not responded to the Panel's feedback from the previous round and has provided the same information. As in its previous report, the organisation indicates that it is not in a position to report fully on this indicator as it does not monitor the ethnicity of locally employed staff, partly since this is not legal in all countries in which the organisation operates.
Environmental	
EN16*	*Comments from previous report:* *The organisation states that it is currently not in a position to report on this but commits to improvement within the area and highlights that the Board has recently approved a programme to look deeper into these issues.* Comments from this report: Not addressed The organisation indicates that it is currently not in a position to report on this indicator but as stated in the previous report the Board has approved a

	programme and it will start to analyse its global environmental footprint in 2012.
EN18*	*Comments from previous report: The report does not include information on reductions of greenhouse emissions achieved.* Comments from this report: Not addressed The organisation indicates that as the programme outlined in the previous indicator has not yet been implemented, it is unable to provide information on this indicator.
Labour	
LA1*	*Comments from previous report: The report does not include information on contract type/ full or part time employees, or employees/ supervised workers. The organisation states that it is not in a position to report on figures for volunteers.* Comments from this report: Partially addressed As in the previous round, this report does not include information on the contract type (full or part time) employees, and notes again that it does not systematically collect information for volunteers. The organisation does not mention whether it will put a system in place to collect this information in the future.
LA10*	*Comments from previous report: The report does not include information on the number of hours devoted to training for volunteers.* Comments from this report: Partially addressed As in the previous report, this report does not provide a break down per employee category or a break down for volunteers. The organisation does not mention whether it will put a system in place to collect this information in the future.
LA12*	Fully addressed
LA13*	*Comments from previous report: The report does not include information on employees or individuals in governance bodies divided in age groups.* Comments from this report: Partially addressed. As in the previous round, this report does not provide information on employees or individuals in governance bodies by age group. The organisation indicates that other diversity criteria were not systematically collected during this period, and does not mention whether it will put a system in place to collect this information in the future.
Society	
SO1*	*Comments from previous report: The report does not include information on the number/ percentage of operations to which these programmes apply; on whether they have been effective in mitigating negative/ maximising positive impact; or on how feedback have informed steps toward further community engagement.* Comments from this report: Fully addressed
SO3*	Partially addressed The organisation indicates that it has an anti-fraud and anti-corruption policy however it does not provide a breakdown between management and non management employees in relation to training in these policies.

Product Responsibility	
PR6*	*Comments from previous report:* The report does not include information on the frequency with which the organisation reviews compliance with its standards; on the number of complaints of breaches of standards in relation to the rights of stakeholders. Comments from this report: Partially addressed As in the previous round, this report does not provide information on the frequency with which the organisation reviews compliance with its standards, or on the number of complaints received regarding a breach of standards in relation to the rights of stakeholders. However it is understood this is not cover in the scope of the report.

*: Recommended indicators

Organisation's commitments for the future
- **NGO3**: "However very few COs described a systematic process for ensuring that lessons learned (once identified) resulted in actions with clear responsibilities and time-frames." This is an area for focus in FY12."
- **EN16**: "Plan International, Inc.'s International Board approved a program of work to commence in the year to 30 June 2012, to analyse Plan's global environmental footprint and to put in place a sustainable mechanism for measurement and reporting."

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