CBM – Christian Blind Mission
Independent Review Panel Feedback

Accountability Report 2017
Review Round September 2018

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01 October 2018

Dear Rainer Brockhaus,

Thank you for submitting your accountability report. We, the Independent Review Panel of Accountable Now, appreciate your efforts to continuously strengthen accountability to communities, local partners, supporters, staff, donors, or other key constituencies. Our key focus is on accountability to those you serve. It is against this background that we critically discussed your report and came to the individual assessment below.

CBM's ninth accountability report is detailed, clear, and demonstrates institutional commitment to accountability. The opening statement from Rainer Brockhaus, Chairman of the International Leadership Team, highlights the importance of accountability in CBM's recent organisational redesign and underscores the importance of stakeholder engagement in CBM's work.

For the most part, links to relevant documents are provided, or these are annexed to the report, but the Panel believes many more of these could be shared publicly on CBM's website (e.g. learning and evaluation documents or organisational documents such as the Code of Conduct). More **evidence** in the form of examples or case studies would also help better illustrate how processes work in practice.

The Panel notes positively the report's section on closing accountability gaps and further strengthening existing measures. Efforts to improve systems to prevent and handle unacceptable conduct, incident reporting mechanisms, recruitment procedures, capacity building, and meaningful stakeholder engagement and feedback processes are outlined.

Good practices identified in the report include CBM's approach to sustainable programmes and work (B1), inclusivity, particularly of persons with disabilities (C2), and a solid approach to staff security (H2).

Minor **areas for improvement** are the availability of key policies and information on CBM's website (G1) and information about staff development (H2).

Promotion of CBM's membership with Accountable Now on their accountability webpage, including prominent links to CBM's feedback and whistleblower mechanisms, is commended.

Our intention is that this feedback letter, and any response you may wish to provide, is made publicly available on the Accountable Now website along with your report –

as it is the case with all previously reviewed reports. However, should there be errors of fact in the feedback above or in the note below; we would of course wish to correct these before publication. Please share any comments or amendments by 29 October 2018. If you have any other feedback or comments on our work, please share them with us by sending them to the Accountable Now Secretariat.

Yours sincerely,

Louise James   Simon Lawry-White   Charlie Martial Ngounou

CBM – Christian Blind Mission's Accountability Report 2017
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Comments on the Executive Summary Report

The executive summary report includes an opening statement by the Chairman of the International Leadership Team, an overview of CBM's strategic goals, and easy-to-read summaries of CBM's efforts relating to each cluster of the reporting framework. Information about how stakeholders can provide feedback to CBM is included. Some key policies such are annexed, and the Panel encourages CBM to include links to other key accountability documents such as the feedback/complaints handling position paper in future.

Comments on the Full Report

Opening Statement from the Head of Organisation

The opening statement from Rainer Brockhaus, Chairman of the International Leadership Team, highlights the importance of accountability to donors and stakeholders in achieving CBM's mission and explains how this is a key part of CBM's organisational redesign. Several new measures to develop accountability are presented, and it is stated that internal changes are linked to improving the quality of life of persons with disabilities rather than just for transformation's sake. This is indicative of a strong institutional commitment to accountability, and the Panel notes positively efforts to create closer links between donors and beneficiaries, strengthen communication, and shift power when working towards CBM's mission. The Panel appreciates the commitment to focus relentlessly on being accountable to the recipients of CBM's work.

Cluster A: Impact Achieved

A. The impact we achieve

1	***Mission statement and theory of change***
	CBM's mission, vision and theory of change are clearly explained with much detail. The three key outcomes CBM is working towards are linked with one another, and work is underpinned by two key approached – challenging

	attitudes and increasing participation by people with disabilities, and working through partnerships.
2	***Key strategic indicators for success*** CBM has begun redesigning its key performance indicators (KPIs) in line with their new governance structure. The KPIs are based on CBM's Federation Strategy 2021 (which was developed with input from internal and external stakeholders) and the planned future state of the organisation. It is also notable that CBM's departments' own Functional KPIs are listed for programmes, finance, human resources, and the International Executive Office . The Panel notes that the KPIs will be reviewed and revised in 2018 for 2019, and suggests that these focus more on solid performance indicators, rather than objectives and general statements as is mostly the case currently.
3	***Progress and challenges over the reporting period*** CBM has established a formal transformation programme for the organisation's people, processes, systems, and structure. In 2017, progress was made in redefining the operating model, simplifying programme processes and standards, and introducing a new performance management system. A helpful table summarising the progress made on strategic priorities is provided. On the first point regarding programme quality, the Panel looks forward to more information about the programme quality framework which is being rolled out in 2018, including any results or learnings. The second point on contribution to change outlines CBM's reach, and the Panel would like to know how CBM sees their contribution beyond reach (e.g. results achieved, improvements seen). The report states that the strategy did not provide sufficient clarity on programmatic objectives (could CBM clarify what the objectives P1 to P4 are in the next report?), and that CBM began a process of strategy clarification in 2017 to better describe programmatic priorities and how they relate to one another. Were there any other challenges?
4	***Significant events or changes regarding governance and accountability*** The report explains the adoption of a new organisational strategy and governance structure in October 2016 and how these impacted the entire organisation. Member associations are more involved in governance and executive management, and accountability to donors and beneficiaries is strengthened under the new structure.

	In 2017, a new operating model was adopted, moving more programmatic decision-making to the country level. More effective, three-way country collaboration among country offices, technical experts and member associations was introduced.
	Overall, these organisational changes appear well thought out and in line with the principles of dynamic accountability, and the Panel looks forward to reading more about the changes in future reports.

B. Positive results are sustained

1	***Sustainability of your work***
	Working in partnerships is one of CBM's foundation principles and approaches, with the report stating that this can bring about lasting change. In 2017 CBM began developing its partnership principles in line with its programme commitments; these aim to build on locally driven development agendas and ensure local ownership of projects.
	Sustainability is built into CBM's partnership approach, with capacity assessments of prospective partners informing capacity development planning throughout partnerships. Organisation-wide webinars on the topic of responsible exit were held, with input from other organisations, and a guidance note is being prepared for staff.
	While there haven't been any systematic assessments of CBM's ability to sustain project outcomes beyond the project cycle, this is recognised as a success indicator.and the Panel notes positively that CBM is looking into conducting ex-post evaluations of some projects to increase accountability and drive learning. Some anecdotal examples of sustainability in eye care projects are provided.
	Overall, the Panel sees this approach as a **good practice**. Another good practice is the organisation-wide learning activities on "Responsible Exit" that involve exchange with peer organizations and the development of a guidance note for staff.
2	***Lessons learned in the reporting period***
	Learning has been emphasised as a key element in CBM's MEL processes, and annual learning and reflection activities should be a standard in project implementation. Learnings from mid-term or final evaluations are documented and shared within the organisation through webinars. In 2017, CBM commissioned a meta evaluation of project evaluation reports from

	2016 and 2017 in order to generate learnings, and the results were presented to staff in a webinar and on the intranet.

Examples of learning and sharing lessons (mostly internally; while there is an example of external sharing of lessons, more on this would be appreciated in the next report) are provided. The key one is in relation to capacity assessments of prospective partners, which was found to be lacking in recent years. As such, CBM revised its project approval processes to include capacity assessments as a precondition. It is also aiming to make sure action plans are signed off by partners and the local CBM office, to address any capacity gaps.

The Panel notes CBM's approach positively, and would like to know more about how project evaluations and learnings are shared with stakeholders. More information is requested in the next report, and the Panel suggests that learnings be shared online, as done by Sightsavers and Restless Development. |
| **C. We lead by example** | |
| 1 | **_Leadership on strategic priorities_**

The report outlines CBM's cooperation with the United Nations and several of its bodies, other NGOs, and development networks. These include high-level advocacy, contributing to the governance of collaborative groups such as the International Agency for Prevention of Blindness, and providing technical advice. Key results and achievements in 2017 are listed.

CBM has also produced a range of resources, guides and toolkits, such as a toolkit to make the SDGs inclusive for persons with disabilities and an app providing guidance on inclusive emergency response. Again, several further examples are given and links provided.

The Panel notes these efforts positively, and congratulates CBM on the recognition it received in 2017, which is also outlined in the report. |
| 2 | **_Inclusivity, human rights, women's rights and gender equality_**

Inclusion is one of CBM's core values, and the organisation takes proactive measures to ensure both the working environment and their programmes are accessible and inclusive.

A policy framework on inclusion and an accessibility policy guide CBM's work and operations. Their disability inclusive development (DID) standards align with the human-rights based approach, promoting the voices of persons with |

disabilities, and also cover gender equality and the rights of women and girls. Persons with disabilities are engaged in every stage of project cycle management and in advisor work. There is an inclusive approach to human resources, covering both recruitment and workplace environment.

As mentioned earlier in CBM's report, the organisation's vision, mission and theory of change focus on people with disabilities enjoying their human rights, and these principles are covered under CBM's KPIs (e.g. diversity of staff, meaningfully working with disabled people's organisations, strengthening voices of persons with disability). The Panel would like to know whether there are policies regarding gender parity, for example on the Board, in management, and amongst staff in general – gender is not specifically covered in the Inclusion Policy Framework.

Overall, the Panel finds CBM's approach to be strong in this area, flagging it as a **good practice**, and appreciates CBM's commitment to be held accountable on inclusivity.

3	*Minimising negative impacts on stakeholders*
	In 2017 CBM developed a programme quality framework (to be finalised and introduced in 2018) to ensure programmes meet internal DID standards as well as those set out by Accountable Now and the Core Humanitarian Standard. The framework is designed to ensure CBM's work and that of its partners are aligned with human rights and equality, and provides practical guidance. The framework includes points on safeguarding children and adults at risk and ensuring the dignity of persons with disabilities.
	As mentioned under C2 above, CBM's work is guided by a human rights approach. Are there specific policies which already exist, for example on safeguarding or a code of conduct for staff and partners, and is training provided on these issues? Or will these be introduced with the programme quality framework?
	The Panel looks forward to more information on the programme quality framework in the next report, once it is finalised, and would like to know how CBM ensures its partners do not have negative impacts (e.g. are there partnership guidelines?).
	The Panel would also like to know how CBM's efforts in this area work in practice, especially whether there are any challenges and how CBM works to overcome these – examples would be appreciated in the next report.

4	*Responsible stewardship for the environment*
	As part of its transformation process, CBM is re-working its approaches to building environmental sustainability into its programme work. An environmental policy is being developed, and the programme quality framework mentioned earlier in the report also includes a standard for environmental responsibility. The environmental policy will focus on mitigating potential negative impacts on the environment and pursuing actions for strengthened environmental sustainability. Targets and monitoring/reporting frameworks will also be included.
	While the Panel notes these plans positively as they will certainly drive CBM's stakeholders/partners to this environmental sensitivity, the Panel looks forward to an update in the next report (is there a timeline for when the policy and accompanying processes will be in place?).
	CBM is also developing approaches relating to disability inclusive development and the environment, such as inclusion of people with disabilities in environmental programmes and advocacy.
	In 2017 CBM released a resource on Environmental Sustainability and Inclusion in Health and other Development Programs which has been well received by the eye health sector. As a result, CBM was invited to lead a new Environmental Sustainability Working Group within the International Agency for Prevention of Blindness. The group's activities range from research to gathering case studies and creating guidelines, and the Panel commends CBM on leading this initiative.
	While CBM's efforts in relation to programmes are commendable, there was not much information about efforts to mitigate environmental impacts internally. Although CBM has put monitoring of its carbon footprint on hold for the time being, it is stated that this will be resumed at some point, as an integrated part of CBM's new approaches. The Panel would however appreciate some information about actions CBM is taking to minimise negative impacts in the meantime (e.g. reducing flights, using green energy, reducing paper/water usage, recycling, etc).

Cluster B: Stakeholder Involvement

D. Key stakeholders are identified with great care

1	*Key stakeholders and how they are identified*
	CBM's key stakeholders, including target groups, partner organisations, local authorities, member associations, the UN, CBM staff, and academic and

	private sector organisations, are listed in detail. The main target group as identified in CBM's mission and vision are people with disabilities in the poorest countries of the world.
	During project initiation, a stakeholder analysis is conducted to assess the role and significance of key actors in the project or those who might be affected by it. This involves identifying stakeholders, determining their level of interest, prioritising them, and creating strategies for their involvement. For humanitarian programmes, the stakeholder analysis identifies the most affected populations as well as relevant humanitarian and development actors. Key stakeholders are engaged in the development of projects.
2	***Reaching out to those impacted or concerned by your work***
	The report explains how CBM reaches out to key stakeholders through a variety of online and offline (and accessible) mechanisms, and how it works with its partner organisations to ensure they also reach out to targeted populations. The Panel notes positively that this outreach includes all stages of the programme cycle, from situational analysis and identification of most affected community members to project planning, implementation, and feedback.
	There is a specific focus on overcoming barriers for persons with disabilities, and CBM has an approach called inclusive project cycle management (iPCM). The document provided on this was an outline of a training module on iPCM – the Panel would be interested in seeing some of the content, such as the key factors of iPCM. This could also be a useful resource to share with other organisations.
	In 2017 CBM began testing real time evaluation of projects, to ensure all concerned stakeholders provide input on project implementation and what needs to be changed. Findings were shared in a reflection workshop with all stakeholders and recommendations were agreed upon in a participatory manner. Learnings will be shared internally in CBM in 2018 to make real time evaluation a standard operational procedure. The Panel recommends sharing key learnings publicly on its website so that other organisations can also explore this approach.
	Whilst stakeholder engagement in strategic planning was not specifically addressed here, earlier in the report it was mentioned that CBM's Federation Strategy 2021 was developed through extensive consultation with external stakeholder groups.

	Overall, CBM seems to have a solid and meaningful approach to engaging those impacted by their work.
3	***Maximising coordination with others operating in the same space***
	As stated earlier in the report, working in partnerships is one of CBM's foundation principles, with the provision of resources and technical support to local actors. Particular importance is placed on the promotion of the voice and participation of persons with disabilities, and CBM therefore works closely with disabled people's organisations (DPOs), linking them with relevant government, service provision, and coordination bodies.
	CBM works through existing government and UN coordination mechanisms to avoid duplication and wastage of resources, and to create synergies with others operating in the same space. CBM supports DPOs in strengthening their understanding of the humanitarian system, and these organisations in turn support UN member organisations through trainings and technical support to enable inclusion of people with disabilities.
	The Panel recognises that CBM's leadership stature and its partnership with global institutions grants it a big voice in its sector of work, for coordination and understanding at local and national level, with its peers.

E. We listen to, involve and empower stakeholders

1	***Stakeholder feedback***
	Avenues for feedback and complaints at both the operational and organisational level are outlined.
	In 2017, CBM engaged in the Core Humanitarian Standard (CHS) self-assessment process, whereby independent consultants interviewed key stakeholders including affected populations in five countries. Opinions were collected from diverse stakeholder groups on CBM's strengths, areas for improvement, and opportunities. Findings were shared within the organisation and an improvement plan will be put together. The Panel would have been interested in reading about key findings and encourages CBM to publish a summary together with the improvement plan on its website.
	Various feedback mechanisms at the operational level are listed, aimed to capture the opinions of partners, local governments, DPOs and members of crisis affected communities. It is stated that revisions to programmes are based on stakeholder feedback and are documented in standard operating procedures or learning documents. Some examples of actual changes that

	were made in response to stakeholder feedback would have been a useful illustrator of how these processes work in practice.

CBM has a feedback system for external stakeholders and partner organisations, with a focus on feedback about the quality and efficiency of CBM's programmes. Feedback can be submitted via email or post, and a policy document defining feedback and complaints and outlining the handling process is available on CBM's website in English, French and Spanish. The Panel would like to know if there are any provisions in place to make the feedback/complaints mechanism more accessible.

CBM plans to commission a keystone review in 2018/2019 to gather independent feedback about how it listens to stakeholders and acts in response. The Panel looks forward to an update on this in the next full report, as well as any other examples of stakeholders being satisfied with the complaint resolution process.

More information on how feedback is recorded and monitored, as well as about CBM's whistleblower mechanism, are provided under J3 below.

Finally, in the next full report the Panel would like to hear about avenues for internal stakeholders (CBM staff and volunteers) to provide feedback. Moreover, the Panel would like to know about the follow-up on feedback from stakeholders and constituencies. |
| 2 | **Stakeholder engagement**

CBM conducts all of its programmes through independent local partner organisations, which is in itself an indicator of a high level of stakeholder engagement – it would be interesting to know how these partners are held accountable for the inclusion and engagement of stakeholders. The report states that CBM involves stakeholders in management processes and the project cycle through stakeholder analyses, by engaging identified stakeholders in discussions and meetings, and verifying engagement during monitoring visits and evaluations. All of these are documented in papers and reports, and concerned CBM entities receive recommendations on how to improve stakeholder engagement.

In the next full report, an example of how stakeholders have shaped activities or decisions would be welcome. |
| 3 | **Main likes/dislikes from stakeholders and organisation's response**

Key likes have been about CBM's commitment to working in local partnerships in order to sustain development achievements, and capacity |

	strengthening initiatives with DPOs to allow effective engagement of persons with disabilities. CBM was also identified as bridging the gap between development and humanitarian assistance in disaster situations.

Dislikes include a lack of systematic investment in organisational development (particularly for national partners) to equip them to effectively engage in humanitarian response, and lack of systemic learning frameworks to capture evidence for change. In response, CBM has commenced an institutional change process and is examining its structure, systems for programme engagement, and clarity around strategies for core mandate areas.

The Panel looks forward to an update on this in the next full report and would be interested in knowing whether stakeholders are pleased with CBM's responses. |
| 4 | ***People and partners have gained capacities that last beyond your immediate intervention***

CBM assesses to what degree stakeholders have gained long-lasting capacities through its monitoring, reporting and evaluation system and by reviewing partner assessments. In addition to project evaluations, synthesis evaluations are conducted to gain insight into the effects of partners' work.

It is stated that CBM does not conduct ex-post evaluations, usually due to lack of resources, and that it is therefore difficult to judge lasting effects. The Panel notes however that under the response to B1, it was stated that CBM was considering conducting ex-post evaluations in 2019. Such evaluations would make it much easier to demonstrate the sustainability of CBM's work.

In the meantime, several country offices establish networks between exited and new CBM partners to facilitate sharing of experiences, mutual learning and support. The Panel appreciates this low-cost solution, but is interested in a systematic capture of its outputs.

More information about how CBM works in partnerships to ensure sustainable outcomes is provided under B1 above. |
| | **F. Our advocacy work addresses the root cause of problems** |
| 1 | ***Evidence regarding the root causes of the problems you address***

CBM endorsed new federation-wide advocacy objectives in 2017, which include two elements for better identifying the root causes of the problems CBM addresses. Firstly, there will be stronger emphasis on advocacy at the |

national level, bringing advocacy closer to the ground and to the persons with disabilities. Efforts are being made to connect global advocacy efforts with regional and national initiatives. The overall approach of working through DPOs ensures CBM's work reflects key stakeholders' experiences and needs.

Secondly, there will be a greater focus on data disaggregated by disability – something which is currently lacking but will, if successful, provide the evidence to devise better policies and address the real challenges persons with disabilities face. An example of a relevant project CBM is engaged in is provided.

In the next full report, the Panel would also like to know if and how research feeds into CBM's advocacy work.

2	***Stakeholders support your advocacy work and value changes achieved***
	By working through partnerships with local organisations, CBM is able to contextualise its advocacy, ensure efforts are informed by the views of the disability movement, and identify allies. These collaborative approaches, as have been explained in more detail in earlier sections of the report (particularly E2 and F1), ensure support for CBM's work from partners and stakeholders. CBM's partnership with the International Disability Alliance is provided as an example of this approach.
	As mentioned under section A1 of the report, one of the three pillars of CBM's theory of change is empowering people with disabilities to exercise their rights. This includes equipping people with the resources and skills to advocate, find a strengthened voice, and participate more fully in economic, civil, political and social opportunities.
	The Panel notes this positively and would welcome in the next full report an example of how CBM has helped key stakeholders to lead on advocacy planning and implementation.

G. We are transparent, invite dialogue and protect stakeholders' safety

1	***Availability of key policies and information on your website***
	Information about CBM's governance, annual report and budget, membership in advocacy alliances, and complaints and feedback mechanisms are available on its website.

	The report states that CBM's intranet includes various documents and policies relating to operations, evaluations, projects, audits, best practices, and lessons learned. The Panel believes several of these could be made publicly available, as flagged throughout this feedback letter, and that these would serve as useful references for peers as well as stakeholders – this is an area for improvement. Sightsavers' and Restless Development's approaches in this regard are considered good practice.
2	**_Pay scale, gender pay gap and top salaries_** CBM International uses the official German Church pay scale for all staff based in Germany. The report provides more details, and mentions that salaries are set according to the pay grade of the function and relevant experience – regardless of the gender of the employee. CBM's regional and country offices use the Birches Group job grading and evaluation system, ensuring comparability across all CBM offices. These grades are benchmarked against local market data and follow a similar logic to the system applied in Germany. The report states that a gender gap therefore should not exist. The Panel would be interested in knowing whether this has actually been analysed. The average salaries of the top five and bottom five positions are provided, with a ratio of 3:1. However, the individual salaries are not provided, nor are the relevant pay scales in place (based on the German Church and Birches). The Panel encourages CBM to publish this information, pointing to Sightsavers (salary bands are provided in the annual report, pg 89 and a gender pay gap analysis is published) and Restless Development (salary levels of all staff are published online) again as good practice examples.
3	**_Ensuring privacy rights and protecting personal data_** CBM complies European, German, and Church data protection laws and implements all requirements of the EU General Data Protection Regulation. A certified external data protection expert advises and audits CBM on data protection matters. The report lists the measures in place to ensure privacy rights and protect personal data. Although not mentioned in the report, CBM has a privacy policy, which is proactively presented to website visitors in a pop-up box together with information about cookies. The policy explains what information is collected, what it is used for, accountability measures, and directs visitors to further information about how to update or remove contact information.

	The Panel appreciates the pro-active position of CBM in relation to data protection and data privacy, especially with its specific whistle-blower and feedback mechanisms.
4	***Largest donors and their contributions*** The report lists CBM International's five largest donors – these all being CBM member associations as CBM International does not raise funds itself – together with their contributions. The five largest donors to member associations are also listed, though the amount of their contributions is not.

Cluster C: Organisational Effectiveness

H. Staff and volunteers are enabled to do their best

1	***Recruitment, employment and staff development is fair and transparent*** The report outlines CBM's recruitment processes, which give preference to internal candidates, those with disabilities, and for international assignments, local candidates. The recruitment process is aligned with CBM's core values and especially "inclusion value", and successful candidates are required to sign several key policies (e.g. code of conduct, safeguarding, safety, anti-corruption and fraud policies) and are briefed on the core values during their induction. In the next full report, the Panel would like to see a breakdown of CBM staff based on contract type (full/part time), seniority, local hires, disability, gender, and age. This will provide an indication of how the recruitment policies work in practice. Does CBM have any targets regarding disability or gender amongst staff?
2	***Staff development and safe working environment*** CBM International has a dedicated Health, Safety and Security Unit, which focuses on training and awareness building for staff. Initiatives include pre-departure travel briefings for business travels, mandatory traveler security training (which includes a dedicated topic on female security and sexual assault), and written resources available to all staff. A 24/7/365 telephone and email crisis hotline is available for staff to report any incidents and receive support in several languages. CBM's security training has responded to increasing numbers of terrorist attacks by including a training unit on surviving a shooting attack, and this incorporates a disability inclusion

element. It is stated that each regional office and an increasing number of country offices have a dedicated security focal person.

The Panel would like to know whether all the measures mentioned above also apply to staff in regional/country offices, or if some only apply to those in the international office. The Panel sees this comprehensive approach to staff security as a **good practice**.

The report also refers to CBM's Code of Conduct, which is has a zero-tolerance approach to any behaviour which could jeopardise staff safety and security. The Panel encourages CBM to share the Code of Conduct publicly, and would like to know whether it includes specific reference to bullying, harassment, discrimination, etc. The 24/7/365 crisis hotline is also available for staff to report incidents, and the Panel would again welcome more details on how incidents are resolved (both informal and formal).

The report did not discuss staff development, and the Panel requests information on this in the next full report. It notes however that CBM had provided information on this in their last interim report, and the Panel had noted CBM's efforts positively, identifying the Individual Development Dialogue initiative for longer term career development as a good practice.

I. Resources are handled effectively for the public good

1	***Resources are acquired in line with your values, globally accepted standards and without compromising independence***
	CBM International's Articles of Association guide the relationship with member associations, resource acquisition, and allocation of funds. Funds for project and operational costs are agreed annually and committed to by each member association. The Panel would be interested in knowing whether there are ever any difficulties in securing funds from member associations (apart from the flat-rate fee they are required to pay). Do they pay their share by the agreed time?
	It is stated that each member association has strong guidelines and processes for fundraising. Can CBM provide some examples in the next report, such as a fundraising/donations policy from a member, and membership of national regulatory bodies?
2	***Monitoring of progress and re-allocation of resources***
	CBM monitors progress against targets and delivery outcomes based on the Federation Strategy 2021. Monthly and quarterly financial reports are provided to senior management. It is stated that mechanisms are in place

	to report on unused project funds which can be reallocated and to send those funds to an appropriate project. More information on how CBM (re)allocates resources to optimise impact would be welcome in the next report.
3	***Minimising risk of corruption, bribery and misuse of funds*** The report provides a detailed overview of mechanisms in place, including a policy to prevent corruption and fraud and an anonymous whistleblower system. An e-learning module on prevention of corruption and fraud has been rolled out and 427 staff members have completed the module. The Panel would be interested to know how many staff in positions which are likely to deal with possible corruption/fraud have completed the module. Do partner organisations also undergo corruption/fraud prevention training? CBM conducts internal audit field level checks and has a standard operating procedure for red flag incident reporting. There is a certified fraud investigator in the internal audit team and two regional compliance managers in Africa (as this is where most incidents appear to occur). From 2018, the Regional Finance Manager position also has a dual reporting line, to the International Finance Director and the Regional Director, in order to strengthen financial systems and controls. A summary of incidents in 2017 and how they have been dealt with is provided. Overall, CBM's approach appears to be solid and the Panel appreciates the reduction of fraud/corruption related cases following the correction measures taken. The Panel would also like to know how risks are assessed (e.g. through an Audit or Risk Committee, or regular discussions at Board meetings?).
**J. Governance processes maximise accountability**
1	***Governance structure and recruitment of trustees/board members*** The Assembly of Members (the Panel assumes this is the same as the Supervisory Assembly referred to earlier in the report?) is the supreme authority of CBM and decides on fundamental topics for the Federation. Representatives are appointed from the Board of each member association, and there is an aim to achieve diversity of gender, ethnicity and nationality. Are there specific targets, including about representatives with disabilities or belonging to certain age groups?

	More information about how CBM's three governance tiers is covered earlier in the report under A4.
2	**_Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes_** The Supervisory Assembly approves the annual budget, financial statements, and management report, receives summary reports in incidents/complaints, and has a standing committee on audit, risk and finance. Are there also periodic reviews of adherence to CBM's policies and of whether new federation-wide policies need to be implemented?
3	**_Complaints handling mechanisms and overview of complaints (internal and external)_** CBM's programme feedback service is guided by the feedback/complaint handling position paper and is explained in more detail under E1 above. The Panel appreciates the publication of the position paper in French, English and Spanish for inclusivity's sake. In 2018 CBM plans to further align this mechanism with other feedback mechanisms run by member associations. A separate whistleblower system accessible via CBM's website allows anyone, including internal and external stakeholders, to report corruption and fraud anonymously. An overview of incidents reported under both frameworks and how they were dealt with is provided. In future reports, can CBM provide a breakdown of the broad nature of the complaints? CBM also plans to commission a keystone review in 2018/2019 (more information on what this is and a summary of results would be welcome if it goes ahead).

K. Leadership is dedicated to fulfilling the 12 Commitments

1	**_The governing body and management are held accountable for fulfilling strategic promises_** CBM's International Leadership Team has developed a Charter of 10 core statements about their commitment to work collaboratively. Staff and management can hold the ILT accountable against these statements through feedback mechanisms. Apart from the programme feedback and whistleblower mechanisms already mentioned, question K2 below outlines further opportunities for staff to provide feedback e.g. through staff meetings and biennial employee surveys.

	Does the ILT undergo evaluations (either external or self-evaluations)? And how is the performance of management evaluated?
	The governing body and management set annual key performance objectives which are aligned to strategic and institutional objectives, and performance against these is discussed at the end of each year. Management receives monthly performance reports and governing bodies receive quarterly reports.
	Member associations report annually to supporters and external compliance bodies, and CBM continues to seek ways of simplifying and improving financial reporting and documenting processes to increase accountability.
2	*Inclusion of staff in discussing progress toward organisational accountability*
	The report outlines communication channels through which staff are given information and able to provide feedback, such as staff meetings, monthly executive management webinars, a global newsletter, and biennial employee surveys – it would be helpful to know what they key learnings from these discussions/feedback mechanisms have been. More information about how staff is specifically engaged in discussing accountability issues would be appreciated – for example, is the annual accountability report and the Panel's feedback shared and discussed with staff? Are staff involved in its production?
3	*Scope of this accountability report and influence over national entities*
	The report covers the activities of CBM International and its regional and country offices, but not those of its autonomous member associations. However, accountability is seen as an important issue for the whole federation and is regularly on the agenda of the International Leadership Team. The Panel would like to know a bit more about the accountability related policies/guidelines which are applicable to member associations.