25 January 2012

Dear Beris Gwynne,

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 in time for the reporting deadline in September 2011.

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 want to recognise the demanding nature of many of GRI's requirements. Many organisations find it difficult to respond to some of the more detailed requests for information. We attach a note by the Secretariat that goes through the shortfalls against the reporting template in detail. While you may find this of value, we should like to emphasise that we do not consider that, at least at this stage of the exercise, it is essential to meet every element of the template – which we recognise may in some cases be overly demanding, particularly for smaller institutions. We have however noted below areas where we felt that your organisation might wish to invest more attention in your next 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).

On **institutional commitment**, we looked for evidence of top-level ownership of the report (for example an 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.

Please note that as a Panel we feel that part of our role is to encourage improved reporting. To that end we are enclosing for your information some examples of what seemed to us Good Practice in responding to some individual indicators, based on the GRI framework. This document consists of examples from all reports reviewed in 2011.

Organisation-specific feedback to World Vision International
*We believe that your report is very good. It is **complete** and provides a good level of **evidence**. We particularly appreciate the global view presented by your CEO in the introductory statement. It is obvious that you have strong and extensive systems in place. We also appreciate the way you report on the area of complaints, not only providing numbers but also an analysis and details on how you work within this area. Furthermore we would like to commend that you attempt to merge several reporting frameworks into one report and reach several stakeholders with one report. We believe that the structure is user friendly and sets the context of what you aim to achieve. We appreciate that you mention your commitment to the overall process and believe that this is appropriate for an organisation of your size and range. With regards to **institutional commitment** to accountability we see the level of detail in the report and the leadership as signs of this.*
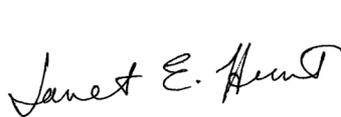
*We see your answers on the following components as **Good Practice** for other organisations (see "Good practice on GRI Reporting II" attached to this letter):*
- *The reporting model: The organisation has chosen to produce a narrative report with thematic chapters in which the GRI indicators are mentioned in footnotes throughout the report and a table disclosing where the information for all indicators is found in the end of the report. This model might be seen as more user-friendly.*

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 in the beginning of this year 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 Secretariat 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 16 January 2012*.
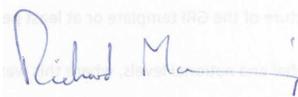
Yours sincerely,

| Janet Hunt | Wambui Kimathi | Richard Manning | Gavin Neath |

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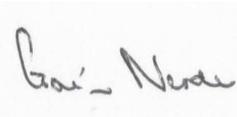
Note on accountability report, reviewed in October 2011

Organisation: World Vision International
Reporting period: 1 October 2009 – 30 September 2010

Reporting framework used
☒   GRI Reporting Framework
☐   Interim Reporting Framework

On the GRI Reporting Framework
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

<u>Comment:</u> *The Secretariat contacted the organisation since more indicators than referred to in the GRI table were mentioned as reported on throughout the report. The organisation submitted a newer version of the report including two of these indicators in the GRI table and removing one from being mentioned in the report.*

COMMENTS ON THE INFORMATION PROVIDED IN THE REPORT

Profile (recommended 28)
Number of Profile components the organisation reports on <u>in total</u>: ***28***
Number of the <u>recommended</u> Profile components the organisation reports on: ***28***
Number of <u>additional</u> Profile components the organisation reports on: ***none***
Number of Profile components <u>commented</u> on: ***4***

"2.8: Organizational Profile/ Scale of the reporting organization."
<u>Comment:</u> *The report does not indicate number of members/ supporters/ employees.*

"4.1: Governance, Commitments and Engagement/ Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight."
<u>Comment:</u> *The report does not include information on committees under the highest governance body responsible for specific tasks.*

"4.4: Governance, Commitments and Engagement/ Mechanisms for internal stakeholders (e.g., members), shareholders and employees to provide recommendations or direction to the highest governance body."

Comment: The report does not state information on topics raised through the mechanisms in place.

"4.15: Governance, Commitments and Engagement/ Basis for identification and selection of stakeholders with whom to engage."
Comment: The organisation does not include information on this issue.

Indicators (recommended 18)
Number of indicators the organisation reports on in total: *20*
Number of the 18 recommended indicators the organisation reports on: *18*
Number of additional indicators the organisation reports on: *2*
Number of indicators commented on: *14*

"NGO2: Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies."
Comment: The report does not include information on mechanisms for assessing complaints or for determining actions required in response.

"NGO3: System for program monitoring, evaluation and learning, (including measuring program effectiveness and impact) resulting changes to programs, and how they are communicated."
Comment: The report does not include information on adjustments; on how the organisation carried out changes to programmes as a result of monitoring, evaluation and learning; or how these were communicated.

"NGO4: Measures to integrate gender and diversity into programme design, implementation, and the monitoring, evaluation, and learning cycle."
Comment: The report does not include information on the organisation's work/ policies/ goals/ tools in relation to any other diversity types than gender.

"NGO5: Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns."
Comment: The report does not include information on the organisation's process for arriving at advocacy positions; on how the organisation ensures consistency or that its public criticisms are fair; on the process for correction of their advocacy positions; on corrective actions taken; on where advocacy positions are published; or on how the process for exiting a campaign works. The organisation states its commitment to improve within these areas.

"NGO6: Processes to take into account and coordinate with the activities of other actors."
Comment: The report does not include information on the organisation's internal requirements to identify potential for duplication of efforts; on the process on how to promote learning from the work of others; or on the processes to identify opportunities for partnerships. The organisation states its commitment to improve within these areas.

"EC7: Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation."
Comment: The organisation states that is does not report on this indicator.

"EN16: Total direct and indirect greenhouse gas emissions by weight."
Comment: The report does not include information on the organisation's greenhouse gas emissions. The organisation states its commitment to improve within this area.

"EN18: Initiatives to reduce greenhouse gas emissions and reductions achieved."
Comment: The report includes information on one of the organisation's affiliate's initiatives only. The organisation states its commitment to improve within this area.

"LA1: Total workforce, including volunteers, by type, contract, and region."
Comment: The report does not include information on different categories or types of volunteers.

"LA10: Average hours of training per year per employee by employee category."
Comment: The report does not include information on the total/ average number of hours devoted to training per employee per year.

"LA13: Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity."
Comment: The organisation states that it does not report on this indicator.

"SO1: Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting."
Comment: The report does not include information on programs in place for assessing impacts of operations on local communities; on the number of operations to which these programmes apply; on whether they have been effective in mitigating negative/ maximising positive impacts; or on how feedback have informed steps toward further community engagement.

"SO3: Percentage of employees trained in organization's anti-corruption policies and procedures."
Comment: The report does not include information on the number or total percentage of employees who received anti-corruption training.

"PR6: Programs for adherence to laws, standards, and voluntary codes related to ethical fundraising and marketing communications, including advertising, promotion, and sponsorship."
Comment: The report does not include information on the frequency with which the organisation reviews compliance with its standards; or on the number of complaints of breaches of standards in relation to the rights of stakeholders.

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