Feedback from the Independent Review Panel
Review Round June 2015

Berlin, 03 July 2015

Dear Nigel Chapman,

Many thanks for submitting your accountability report to the INGO Accountability Charter. Before providing specific feedback on your organisation's report, let us highlight three areas of general concern that occurred in most of the 18 reports submitted for the fall 2014 and spring 2015 review round:

1.) Be clear on why accountability is important for your organisation
For Charter reports to be meaningful, it is important to start with a clear description of the organisation's *specific* understanding of accountability and how this shapes strategic decision-making and operations in regard to governance, finance, programme, fundraising, campaigning, HR etc. Be clear about whom you are most accountable to and how communication with them improves achieving your strategic goals. Find here on our website the Charter's currently used definition. Throughout the report, let us know how you use accountability to continuously add value to your organisation.

2.) Moving from "GAP Analysis Table" to "Improvement Analysis"
It is the key aim of the INGO Accountability Charter to support continuous organisational improvements. Against this background the GAP Analysis Table was introduced to showcase at a glance where progress has been achieved and which areas need to be further addressed. We observed that this worked quite well for some, but not for all organisations. One difficulty being that it became overloaded with information without differentiating important and much less important issues. We therefore suggest that organisations for which this instrument has worked well, keep it as a very good internal document to follow up on progress. For the purpose of the reporting and vetting exercise, however, we suggest having a much more succinct "Improvement Analysis", capturing only the most relevant issues that need to be addressed. The Panel has tried to summarise these areas for your organisation at the end of this Feedback Letter. If this does not reflect your own priorities, please let us know. The "Improvement Analysis" is also considered to be the basis for the very brief interim reports of those organisations moving to biannual reporting.

3.) Level of Evidence
Our sector is often criticised for having very good intentional language, but few facts and figures to prove its claims. It is against this background that the Panel asks for compliance to be proven on three levels: (i) having a written policy, (ii) providing evidence that the policy is known and applied by staff and (iii) assurance that it leads to positive management response and helps improving effectiveness in achieving your organisation's goals. While much progress has been made at the policy level, evidence for application in practice and better impact is still relatively low. While we do acknowledge that it is not an easy task to provide this evidence for very large, international organisations, we have also seen some very good attempts. Some examples include: (a) reporting the percentage of national entities which comply with certain standards, (b) leveraging existing surveys that provide relevant hard data, (c) thorough globally set parameters, evidenced by random national level controls or d) illustrative case studies.

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Please ensure that all the three points listed above are taken into consideration when collecting data for the next INGO Charter report.

Plan International's seventh report is again very good, self-reflective and comprehensive. The organisation has robust policies in place; the Panel acknowledges the improved inclusion of examples demonstrating the application of some policies, and encourages increased use of evidence to further strengthen the report.

The Panel congratulates Plan on their **strong commitment to accountability** which is outlined in the opening statement from Plan's CEO. It is, however, limited to internal accountability within the federation. Please clarify in the next report how strong accountability practice has helped Plan to achieve better impact. The so-called federation-wide *Mutual Accountability* understands accountability as a more consistent and results-driven way of making decisions internally which also enhances Plan's external credibility. Yet, the overall strategic importance of accountability and its external dimension needs to be clarified in the next report. Furthermore, **Good Practice** examples are identified as follows: The visualized global organisational chart (2.3), evidence of meaningful stakeholder engagement (NGO1), mainstreaming gender into Plan's programme work (NGO4), investing more into their environmental management and providing very detailed data of CO_2 emissions with comparisons over the years (EN16 - EN18 and EN26, too, but could be more succinct overall), and staff training on anti-corruption (SO3).

Moreover, it is positively noted that Plan International mentions Charter membership on their sub-page on accountability (see here) and publishes the **Charter logo**. Only if Plan's commitment to accountability is prominently visible to the public, can they hold the organisation to account. Plan is furthermore urged to upload their recent accountability reports as promised in 3.5.

Areas for improvement include missing links to mentioned policies and practices, demonstrating impact of the multiple policies, basis of reporting for National Offices beyond financial data (3.8), lessons learnt from Keystone's partnership survey (NGO1), handling and analysis of internal feedback and complaints (NGO9), and low numbers of systematic workforce training (LA10). Initially, information on local hiring (EC7) and ethical fundraising (PR6) was missing, but was submitted upon request.

As explained in the generic part of this feedback letter, the Panel decided to replace the old format of the GAP Analysis Table with a more succinct overview of identified **"Improvement Analysis"**. Based on this report's assessment, the Panel has written this for Plan and it is attached to this letter. From now on the Panel will use this format serving as a baseline for Plan to summarise the most important progress made in these areas and covered in more detail in the full report.

Overall, Plan is commended for a very high level of transparency and accountability to its key stakeholders and the Panel recommends **reporting every two years against Charter commitments from now on**. In a brief **interim report** the Panel would like to see only an updated CEO statement and information on progress highlighted by the Panel in the "Improvement Analysis". You find more information on biannual reporting on page 2 of the Charter's reporting requirements.

Our intention is that this letter, and any response you may wish to provide, is made publicly available on the Charter website along with your report. You can find the reports that were

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previously reviewed on our [website](#). 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 these comments or amendments by 03 August 2015.

If you have any other feedback or comments on our work, please share them with us by sending them to the Charter Secretariat. We look forward to hearing your views.

Yours sincerely,

| Louise James | Michael Röskau | Jane Kiragu | Rhonda Chapman | John Clark | Saroeun Soeung |

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Review Round June 2015
Cover Note on Accountability Report

Plan International

Reporting period: 1 July 2013 – 30 June 2014

PROFILE DISCLOSURES	
I. Strategy and Analysis	
1.1	***Statement from the most senior decision-maker*** *Fully addressed* The statement from Plan's CEO gives a very good overview how accountability drives decision-making. The so-called federation-wide *Mutual Accountability* understands accountability as a more consistent and results-driven way of making decisions *internally* which also enhances Plan's external credibility. However, apart from looking at internal accountability among Plan members, there is no explanation how accountability drives Plan's strategy. The Panel assumes that *Mutual Accountability* is part of an overall accountability approach which would need to be further clarified in the next report. The Panel furthermore welcomes the fact that Plan took on board previous Panel feedback and progressed in terms of the accessibility of this report and reduced its greenhouse gas emissions.
II. Organisational Profile	
2.1 – 2.2	***Name of organisation / Primary activities*** *Fully addressed*
2.3	***Operational structure*** *Fully addressed* The answer provides a comprehensive overview of Plan's legal and operational structure. The visualised global organisational chart is commendable as **Good Practice** and provides a quick and helpful overview.
2.4 – 2.6	***Headquarter location / Number of countries / Nature of ownership*** *Fully addressed* The table in 2.5 is very helpful for identifying which countries have what type of Plan office. However, Plan is also asked to state the actual address in the UK.
2.7	***Target audience*** *Fully addressed* Plan's principal beneficiaries and affected stakeholders are children and their communities in 50 countries across four regions where Plan delivers programmatic work.
2.8	***Scale of organisation*** *Fully addressed* The report provides very well laid out information on indicators for the scale of the organisation. Plan is commended for increased income in comparison to

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the previous report. The Panel only wonders how Plan is able to share the very accurate figures (e.g. 90,229 communities reached or having worked with 31,766 partners) and would be interested in the methods used to source such information.

The Panel acknowledges that it is difficult for Plan to collate accurate data about the numbers of volunteers contributing to the organisation, but it would be helpful to have a narrative description of the different types of contributions made by volunteers in the different Plan offices.

2.9	**Significant changes to previous reporting** *Fully addressed* The Panel would like to point out that grant funding went up while fundraising costs fell from 110 € to 100 € million (page 26/27).
2.10	**Awards received** *Fully addressed* The Panel congratulates Plan on the various awards received in 2013-2014.

III. Report Parameters	
3.1 – 3.4	**Reporting period / Date of most recent report / Reporting cycle / Contact person** *Fully addressed*
3.5	**Reporting process** *Addressed* The Panel appreciates that the report has been compiled by a broad, cross-functional working group at Plan International. Did this process lead to increased awareness of Plan's accountability commitments among staff? Has it helped to drive organisational development? Moreover, Plan states to publish the report on their website and intranet. However, the Panel could not find previous reports published as promised. Has Plan considered how they might encourage and respond to feedback to this report, particularly global staff and programme partners?
3.6 – 3.7	**Report boundary / Specific limitations** *Fully addressed* This report does not include comprehensive data about the activities of Plan's National Organisations as autonomously governed organisations.
3.8	**Basis for reporting** *Addressed* The Panel acknowledges that the reporting includes consolidated financial statements of Plan International and Plan National Organisations and would be interested to know what systematic assurance Plan has in place to ensure that their National Offices are aware of the requirements of the Charter and fulfil the accountability commitments. The answer is very similar to Plan's recent report and the Panel asks again for the organisation's general basis for reporting beyond financial data.
3.10 – 3.11,	**Re-statements / Significant changes** *Fully addressed*

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3.12	**Reference table**
	Not addressed
	Plan does not provide an answer to this indicator. However, since the report follows the general reporting guidelines and order, no reference table is necessary.

3.13	**External assurance**
	Fully addressed
	Whereas this indicator is no longer mandatory in the Charter's reporting requirements, the answer provided is very much appreciated.

IV.	**Mission, Values, Governance, and Stakeholder Engagement**
4.1	**Governance structure**
	Fully addressed
	The report provides a very concise description of Plan's governance structure with a strong central body, comprised of delegates from rather independent national entities. The Members' Assembly is mutually accountable to the Plan federation as a whole as well as to the member National Organisations that each Members' Assembly delegate represents.
	Plan is commended for approving the *Principles of Alignment* since the last reporting period that confirm the mutual expectations, obligations, commitments and accountabilities across the federation.
	The Panel would be interested to know what risk management strategies are in place to ensure compliance with relevant laws and regulations. Moreover, as highlighted in last year's Panel feedback, it is also not quite clear how authority and decision making is effectively delegated to the global, regional and national level.
4.2	**Division of power between the governance body and management**
	Fully addressed
	Plan describes the roles of the International Board, the Chair and Vice-Chair, the Executive Team as well as of the Members' Assembly. The Chair of the Members' Assembly is also the Chair of the International Board. Members of the Executive Team attend Members' Assembly and International Board meetings but do not vote. How do you ensure this is the most efficient system in use to fulfil Plan's mission?
4.3	**Independence of Board Members**
	Fully addressed
4.4	**Feedback from internal stakeholders**
	Partially addressed
	The report outlines a clear process for decision items involving relevant management and governance bodies depending on the scope and impact of the decision. The report also describes how information is prepared and reported to the various governance bodies and the representative members. What is not described is how the elected and representative members and stakeholders can interrogate, influence and question these decisions up to the highest level of governance (i.e. the Members' Assembly).
4.5	**Compensation and benefits**
	Fully addressed

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	Plan International is again commended for reviewing senior managers' remuneration each year and for providing a very detailed breakdown of remuneration of individuals holding key international management positions (p. 12).
4.6	**_Conflicts of interest_** _Fully addressed_ It is appreciated that the Conflicts of Interest Policy was extended to also include the Members' Assembly besides the International Board and Senior Management. However, the Panel would welcome a link to the mentioned policy in the next report and that this is proactively addressed on all governance meetings as a standing agenda item.
4.8	**_Internally developed codes, principles or values_** _Fully addressed_ Whereas this indicator is no longer mandatory in the Charter's reporting requirements, the answer provided is very much appreciated.
4.10	**_Ensuring performance of highest governance body_** _Addressed_ The Panel would be interested how the information from the NGC+ effectiveness review of the Members' Assembly is used; how they are used by the Assembly to inform their practice; if or how they communicated to a wider audience; and how they have shaped organisational development. The Panel will follow up on this in their assessment of Plan's next report. Information on the appointment of the Plan International Board by the Members' Assembly is provided in 4.1; however, details of term limits were not provided. As in the previous year, Plan is particularly commended for the "critical observer" role of alternating Board members, although again, examples of how this feedback informs practice would be informative.
4.12	**_Commitments to external initiatives_** _Fully addressed_ Plan shares an impressive list of numerous charters, principles and initiatives that they subscribed to in support of strong internal and external accountability. Compliance with these initiatives is allocated across relevant departments. Nevertheless, this long list begs the question whether all these initiatives and codes are fully compatible and the Panel would be interested to know how Plan effectively manages this multitude of commitments.
4.14 – 4.15	**_List of stakeholders / Basis for identification of stakeholders_** _Fully addressed_
4.16 – 4.17	**_Processes for stakeholder engagement / Topics of concern identified by stakeholders_** _Fully addressed_ Both indicators were included into NGO1 and will be assessed there.

PERFORMANCE INDICATORS
I.   Programme Effectiveness

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NGO1	**_Involvement of affected stakeholder groups_** _Fully addressed_ Plan's stakeholders - in particular youth and their communities - are consulted extensively in country strategic and programme planning, implementation and evaluation. The Panel appreciates that strengthening Plan's accountability is one of five Programme Approach standards. The participation opportunities through Plan's Performance Agenda are highly commendable and the Panel looks forward to progress in relation to the development of a Programme Quality Policy and the revision to Plan's Programme Accountability and Learning System. The illustrative country examples and evidence provided, demonstrating the implementation of these engagement concepts, were informative and helpful. This is seen as **Good Practice** for other CSOs. Overall, the answer would profit from being more succinct. Different formats and frequencies of engagement are described in 4.16 (e.g. Plan's Youth Steering Group or Youth Advisory Panels). 4.17 provides the outcomes of an external survey result (from Keystone, see page 14) that emphasised that Plan has to improve ensuring that they are operating most effectively as a partner. This will be included in the development of a set of Partnership Standards that the Panel looks forward to.
NGO2	**_Mechanisms for feedback and complaints_** _Partially addressed_ Plan outlines the content and procedure of their General Complaints & Response Policy to which a link would be appreciated in the next report. Feedback and complaints from workforce (e.g. Plan's Headquarter Feedback Survey) should be presented in NGO9. Finally, <u>as in the previous feedback</u>, the Panel would again be interested to know how many and what kind of complaints Plan received (it does not matter how many came from the website and how many from other sources) and how many of them have been resolved. If general numbers cannot be provided, examples of some of the complaints addressed would help demonstrate to the Panel that there are appropriate systems in place. Plan is encouraged to actively communicate the existence of this mechanism and promote its accessibility to the general public.
NGO3	**_Programme monitoring, evaluation and learning_** _Addressed_ As in the previous year, a well laid out procedure is described for monitoring, evaluating and learning in regard to Plan's global objectives and how this is measured across time, regions and thematic areas. It is positively noted that all Global Thematic Reviews are available on Plan's website (here) and the Panel looks forward to the Programme Quality Policy. However, Plan is encouraged to describe how they also evaluate impact against their strategic objectives and to provide evidence that ME+L has led to positive management response and improved practice, and how impact is assessed at different levels of impact (i.e. country, regional, global) by relevant governance and management bodies. Finally, are the developed evaluation standards only internally used or also externally accessible?
NGO4	**_Gender and diversity_** _Fully addressed_ Plan can be again commended for making substantial efforts to mainstream gender and inclusion issues into its strategy, programmes, staff capacity building,

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advocacy work, and evaluation (e.g. Gender Equality Self-Assessments). The Self-Assessments or external evaluations (e.g. *Champions of Change* programme) also provide evidence of success and identified progress towards set targets. The answer is, as in the previous report, **Good Practice** for other CSOs.

Overall, more succinctness and a link to the Policy on Gender Equality would be helpful for the reader. Whereas Plan also reflects on issues of disability (e.g. *Include Us!* report) and age/youth (e.g. *Youth Advocacy Toolkit*), other areas of potential exclusion due to e.g. ethnicity or religion could be more elaborate.

NGO5	***Advocacy positions and public awareness campaigns*** *Addressed* Plan is commended for describing a sound process for arriving at public policy positions including consultations with a number of internal and external sources at all levels and also comprising a field and youth perspective. Plan states that advocacy positions are periodically reviewed and amended where necessary. It would be interesting to know how corrective action is practically taken and if there are also clear exit strategies. It is important for CSOs promoting actions that might put people at risk (e.g. Transparency International campaigning for whistleblowers) that they show clear responsibility for their advocacy claims.
NGO6	***Coordination with other actors*** *Fully addressed* As in the previous year, Plan reports on a thorough situation analysis as part of their Country Strategic Plans before entering into a new programme taking into account what the gaps are in achieving children's rights and how Plan's specific contribution could leverage other actors work in this field. Partnering is explicitly encouraged and progress monitored as part of Plan's Disaster Risk Management Strategy 2009-2013. Moreover, Plan participates in numerous sector-wide and UN initiatives to improve coordination. Overall, it would be interesting to know if Plan can provide any evidence that their partnerships work well in practice, that effective coordination is uphold, and how they ensure that partners also meet high standards of accountability. This is particular important since the Keystone report shows that there are shortcomings in practice. What does Plan aim to improve from these external findings? The Panel was interested to know how Plan demonstrates their accountability towards their in-country partners, given that they require significant reporting and accountability from their partners, as evidenced by Panel members' direct knowledge of Plan in Cambodia and other locations for example. This reflects Plan's internally focused understanding of accountability as outlined in the CEO's opening statement and does not demonstrate a commitment to mutual accountability with partners.
II. Financial Management	
NGO7	***Resource allocation*** *Addressed* Plan reports on a vigorous budgeting procedure linking global and national strategic priorities to resource allocation and securing Board and Members' Assembly approval. Resource allocation by programme area is presented in a laudable effort and spending is regularly monitored.

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	Plan is urged to provide a link to their independently audited financial figures as well as to the mentioned Sponsorship Funds Allocation Policy in the next report.
NGO8	*Sources of Funding* *Fully addressed*

III. Environmental Management	

EN16	*Greenhouse gas emissions of operations* *Fully addressed* Plan is very much commended for having invested more into their environmental management and for providing very detailed data of CO_2 emissions with comparisons over the years – demonstrating a slight decrease of 3%. Methodology and environmental principles applied seem very rigid (also covering the voluntary indicator EN17) and it is positively noted that the figures provided cover over 95% of the Plan federation. Overall, this answer is seen as **Good Practice** for other organisations.
EN18	*Initiatives to reduce emissions of operations* *Fully addressed* Plan does not have an Environmental Management System in place but their procedures seem to be similarly efficient. Environmental impacts are reviewed by the Executive Team as part of Plan's annual review. Plan is commended for the appointment of a staff person to undertake these assessments as a positive step. The organisation lists a number of examples of successful greenhouse gas reductions and the Panel would be interested if Plan has set any targets in this regard.
EN26	*Initiatives to mitigate environmental impact of activities and services* *Fully addressed* Plan can be commended for their Global Environmental Strategy for Operations which was approved by the Members' Assembly in the reporting period. This strategy will strengthen Plan's global approach to reducing the environmental impact of Plan's operating activities and outlines clear goals. Some country examples of environmental considerations support this strategic approach and Plan's main environmental impacts are described in EN16.

IV. Human Resource Management	

LA1	*Size and composition of workforce* *Addressed* Plan provides basic information / numbers on their workforce. Although mentioned in previous Panel feedback, the information still does not include disaggregated data on the contract type (full/part time) or employees broken down by geographical region and responsibility level or international employees working at Plan International and ethnicity, or people with disabilities employed. It is recommended to look at Oxfam GB's response in the Good Practice collection for reference. Plan states that accurate data on the number of volunteers is not available (see comments on volunteers in 2.8). Significant increase in staff at headquarters level amounts to 18.7% and was already at 26% in the previous report. Are there any particular reasons for this substantial growth?
EC7	*Procedure for local hiring* *Partially addressed*

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	Information on this indicator was initially missing in the report. When contacted, Plan affirmed that their response from the previous report is still relevant and that they continue to consider it unlawful to monitor the ethnicity of locally employed staff. While this is respected, it is still important to understand what Plan's policy with regard to prioritising local hiring is. The independence of national organisations may warrant a presumption that they give preference to local hiring. Nevertheless: What is Plan's approach to hiring local staff (including senior level)? How does Plan ensure that their hiring practices build overall local capacity and do not undermine local NGOs or the public sector? Other Charter Members provide information on this indicator. The Panel recommends contacting Amnesty International in this regard who provide responsible and reliable data on their local hiring practices (see also their response in the Good Practice collection).
LA10	***Workforce training*** *Partially addressed* The Plan Academy provides an opportunity for continuous learning on Plan's Child Centred Community Development approach. However, 1,015 learners participated which is only 10% of the overall workforce of 10,092 employees in FY2014 (if all learners were employees but it seems that they can even be from Plan's partners). Workforce training is essential to develop staff in a fast changing world to be able to deliver the quality of work Plan have set themselves to deliver. How are other training needs identified? How much does Plan invest (as % of the overall administrative budget) into training their workforce? Finally, the Panel supports Plan's rollout of the Learning and Development module of their new Human Resources Information System in 2016 and looks forward to being informed on progress in future reports.
LA12	***Global talent management*** *Addressed* 98% of Plan's staff received performance reviews in FY2014. As in the previous feedback, it would be interesting to know how Plan identifies future HR needs, how this shapes staff development initiatives, how career development is systematically addressed and if there is evidence that global talent management is in place and works well for Plan.
LA13	***Diversity of workforce and governance bodies*** *Partially addressed* Data on the International Board are broken down by gender and region; Senior Management is broken down by age and gender. The latter shows that the majority of Senior Management are male with the largest demographic made up of males between 40-49 years of age. As requested in the Panel's last feedback, more information on the representation from the Global South within Senior Management would be welcome in the next report as well as other diversity factors such as youth, disabilities or minorities. It would be interesting to understand if Plan sets itself targets for improvement.
NGO9	***Mechanisms to raise grievances*** *Partially addressed* Plan reports on several policies including a global Grievance Resolution Policy, a Global Complaints Policy and a Whistleblower Policy (see also SO3). Links to these policies would be very much appreciated in the next report. Moreover, Plan is encouraged to provide evidence that these policies are used in practice, how many complaints were received and if they could be resolved satisfactorily.

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An Employee Engagement Survey is undertaken externally every three years and results are analysed on different levels. Plan is encouraged to share the results are with regard to employee satisfaction at the workplace and to further describe the action plans resulting from feedback provided by staff.

V.	**Responsible Management of Impacts on Society**

SO1	***Managing the organisation's impact on local communities*** *Fully addressed* Plan's Programmatic Guidance on Phasing in and Phasing out manages the process of entering, operating and exiting from Programme Units. A link to the document would have been welcome here. Overall, Plan reports on particularly sound child protection policies which are regularly reviewed, although it was not clear who this was reported to and the action taken in response. However, the Panel would be interested to learn more about whom the reviews of the Child Protection Policy Implementation are reported, how the results track compliance against policies and what actions are taken. Finally, it is positively noted that Plan reports on incidents raised in the reporting period.
SO3	***Anti-corruption practices*** *Fully addressed* Plan reports on Anti-Fraud and Anti-Bribery and Anti-Corruption and Whistleblower policies as well as Code in Conducts and other instruments in place. Links to these documents would be helpful for the reader. The assessment of risks of fraud and corruption draws on a matrix including financial date, Transparency International's CPI and Fraud Barometer and internal audit assessments. Training on the policies and procedures take place locally; however, a programme of comprehensive fraud awareness and prevention training began in FY2014. The training reached 40% of staff in country; remaining staff attend further workshops. Thus, over time all staff is expected to receive training which is seen as **Good Practice** for other organisations. The Panel looks forward to outcomes of these trainings and for evidence that staff actually knows and applies the policy (in particular in light of staff turnover).
SO4	***Actions taken in response of corruption incidents*** *Fully addressed* Clear processes are described on what happens when incidents of corruption are detected. Plan is, moreover, commended for providing honest figures on incidents of corruption in FY2014 and their resolution including the termination of ten contracts with implementing partners or prosecution of dismissed staff by the local police.

VI.	**Ethical Fundraising**

PR6	***Ethical fundraising and marketing communications*** *Partially addressed* Information on this indicator was initially missing in the report. When contacted, Plan affirmed that their response from the previous report is still relevant, thus fundraising activities rest with National Organisations which are separate legal entities that have to comply with their respective jurisdictions. There is, however, a number of global policies covering child protection issues, safeguarding independence and sensibility towards fundraising from the business sector.

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	As mentioned in the previous Panel feedback, Plan should report on the number of complaints received in regard to breaches of fundraising regulations in different jurisdictions and how they were resolved. Furthermore, Plan International is urged to publish major donations and gifts which are currently not accessible on their website.

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