Taiwan Fund for Children and Families
Independent Review Panel Feedback

Accountability Report 2018
Review Round August 2019

Taiwan Fund for Children and Families
Feedback from the Independent Review Panel
Review Round August 2019

Dear Betty Su-Chiou Ho,

Thank you for submitting your accountability report. We, the Independent Review Panel of Accountable Now, appreciate your efforts to 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.

Taiwan Fund for Children and Families' (TFCF) fourth accountability report demonstrates continued improvement, responding to many of the Panel's comments and requests from its last report.

The opening statement from CEO Betty Su-Chiou Ho demonstrates a commitment to dynamic accountability, explaining the importance of accountability and stakeholder engagement to the organisation's work, and expressing motivation to learn and improve.

Key strengths in this report are TFCF's expertise and contributions being valued by stakeholders (C2), environmental sustainability (C5), approach to partnerships (D3), and privacy rights (G3).

Areas for improvement include stakeholder identification (D1), stakeholder engagement (E2), stakeholder involvement in advocacy efforts (F2) and complaints mechanisms (J3, J4, J5).

The Panel directs TFCF to the updated reporting framework requirements, whereby it is no longer necessary to submit an Executive Summary Report (though you are still welcome to create one, the Panel will not be reviewing it) and with self-assessment taken to the individual question level. In its next report, TFCF should rate itself on each question from 1-4.

Finally, the Panel is happy to **move TFCF to the biennial reporting cycle**. This means that the next report should be a brief interim report on 2019, focusing on any major accountability related updates as well as the areas for improvement flagged above.

We look forward to discussing our feedback with you in a follow-up call, which the Secretariat will be in touch to schedule. This conversation will form the basis for your response letter, which will be made publicly available on the Accountable Now website along with your report and this feedback letter.

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,

Accountable Now's Independent Review Panel

Taiwan Fund for Children and Families' Accountability Report 2018
Review Round August 2019

Opening Statement from the Head of Organisation

The opening statement from TFCF's CEO Betty Su-Chiou Ho indicates a commitment to dynamic accountability, explaining the importance of accountability and stakeholder engagement to the organisation's work, and expressing motivation to learn and improve.

Betty Ho sees meeting the needs of stakeholders and building a culture of accountability in the organisation as key aspects of her duty as CEO. The 12 accountability commitments are driving changes and improvements in the organisation, and an example is provided of discussions with internal stakeholders around flexible working.

A key challenge faced in 2018 was around funding, and the statement highlights how TFCF is responding by both innovative fundraising activities and careful resource management.

The statement also responds to some of the Panel's previous feedback around demonstrating impacts of programmes – TFCF is currently implementing changes to data collection, and will be able to present more quantitative data in their next report on 2019. More evidence, links and examples have also been provided, in line with the Panel's requests.

TFCF states that they are still learning, and have identified in the report some challenges and areas where they want to improve. The Panel appreciates this approach and the commitment to continue strengthening the organisation's transparency and accountability.

Cluster A: Impact Achieved

A. The impact we achieve

A1	**Mission statement and theory of change** TFCF's mission and core values are stated. There is also an explanation of changes to services in a community in the north of Taiwan. Can TFCF provide information on the whole organisation's theory of change, or guiding objectives, in the next report?	**3**
A2	**Key strategic indicators for success** TFCF's success indicators are mostly the SDGs – the report lists which SDGs cover the existing projects, and where there is no overlap between a	**2**

	project and the SDGs, internal indicators based on the SDG framework are proposed. An example is provided of targets for an education project in Mongolia, and the Panel would be interested in knowing whether there is a framework with similar more specific indicators for other programmes? As the SDGs themselves do not present measurable targets for organisations as they are for governments, it is difficult to understand what TFCF is aiming for specifically. An example of specific indicators which are also linked to the SDGs is CARE's indicators for measuring outcomes and change. Restless Development's results framework is another example. In terms of stakeholder participation, we would like to know whether stakeholders are involved in setting success indicators, such as the number or percentage of programmes implemented or people reached.	
A3	***Progress and challenges over the reporting period*** A map depicts TFCF's work in different countries, and which SDGs are prioritised. This provides an idea of TFCF's activities, but it is not clear whether these are in line with goals and targets. The report outlines a number of challenges, both in terms of creating and consolidating indicators to assess the effectiveness of TFCF's work, and in terms of obstacles to the implementation of programmes. In the next report, if TFCF is able to provide more specific indicators on TFCF's program's effectiveness and how these programs address the needs under question A2, can it also provide information on progress towards these indicators, i.e. whether it is on track in achieving the results it aims for?	*2*
A4	***Significant events or changes regarding governance and accountability*** In 2018, CEO Betty Ho was re-appointed to lead TFCF. Two key changes are the opening of an overseas branch of TFCF in Jordan, and the exploration of the possibility of changing TFCF's logo. In future reports, can TFCF make a stronger link between the updates (such as changing the logo) and their implications for accountability?	*4*
B. Positive results are sustained		
B1	***Sustainability of your work***	*3*

	The report provides specific examples of how TFCF's work has an impact beyond the project cycle. A community support project in Cambodia offers courses to community members and helps facilitate community committees, thus empowering both individuals and the wider community.

Another example is of TFCF partnering with the Lions Clubs in Taiwan to build a water station in a community in Kyrgyzstan, and conducting follow-up visits to supported families.

The report talks about education projects, which are a key focus for TFCF. Scholarships are given to college students, and TFCF follows up with students after their studies to track their status.

A broader link to sustainability could be made in this section. For example, explaining how the education projects lead to skills and capacities that people will continue to benefit from after TFCF's involvement ends and how those projects have had an impact on individual's well being and their family (economic independence, health and education) or how the community's water system maintains itself, etc . We would also like to hear about how TFCF partners with local organisations when implementing their work, and whether any capacity building is offered (how is the training provided, for how long, by whom, etc, which would also lead to more sustainable outcomes. In TFCF's response to the Panel's last improvement analysis, some relevant information is provided about TFCF's cooperation with local partners – this would be a good starting point. | |
| B2 | *Lessons learned in the reporting period*

The report shares lessons learned from two areas of work.

Identifying room for improvement in the training of social workers in TFCF's overseas offices, more training opportunities have been offered. In 2019, peer exchange opportunities between offices will be set up, to further promote learning.

TFCF found that service continuity was lacking after children left their early treatment centres. In response, family support services were set up to provide individualised assistance to improve parents' capacity and improve how the family functions.

The Panel would also be interested in learning   relating to non-programme related areas, such as internal processes or staff issues. Can TFCF share any examples in this regard in its next report? An example | *3* |

	would be the move to more flexible working hours in order to improve staff work-life balance, and thus motivation.	
C. We lead by example		
C1	***Excellence on strategic priorities*** An example is given of a workshop TFCF held in Vietnam, which brought together international scholars, workers, Taiwanese scholars, and representatives of TFCF overseas offices. The average score from an evaluation survey was 8.67 out of 10, and examples of positive comments by participants are shared. One of these highlights the importance of TFCF's humanitarian work outside of Taiwan, and that learnings should be shared in Taiwan. Another example is the recommendation TFCF provided to the Taiwanese government about the use of their information system, work manual, and placement evaluations – these have been accepted by the government as the standard which other providers should use, and counties and municipalities have been requested to follow TFCF's approach.	*3*
C2	***Expertise is recognised and welcomed by peers and stakeholders*** The report shares several impressive examples of TFCF's expertise and contributions being valued, mostly by academics and the Taiwanese government. TFCF's information about child protection has been included in school textbooks, research published by TFCF as had a high level of online interaction, the Taiwanese President has recognised TFCF's efforts in international service, and TFCF representatives have been invited to serve on the Taiwanese Health and Welfare Ministry's professional advisory committees. Links to news articles are provided for further details. More positive feedback is detailed under question C1.	*4*
C3	***Inclusivity, human rights, women's rights and gender equality*** The response focuses on TFCF's approach to diversity and inclusiveness in recruitment and the workplace. Recruitment is not affected by candidates' gender, marital status, ethnicity, disability, etc. and there are quotas for aboriginal people native to the locations TFCF works in. The report mentions that TFCF has employees with physical, intellectual and developmental disabilities, and explains how a friendly and accessible work environment is created.	*2*

	A new policy on the prevention of sexual harassment was introduced in 2018. TFCF provides sexual harassment prevention trainings for employees, has a quota of at least 50% female representation on the relevant Complaints Committee, and has provisions for pregnant women and mothers such as resting/breastfeeding rooms and flexible working hours. The Panel commends these efforts, and this information is also relevant under question H3. More information could be provided on inclusivity and human rights in TFCF's programmes. The report mentions that TFCF's social workers are required to abide by the professional code of ethics in social work. It is also stated that TFCF aims to ensure the rights of service users; can more detail be provided on how this code of conduct is implemented and monitored? Are there any relevant policies, such as on gender equality or inclusion in programmes? Does TFCF have similar diversity quotas to those around employment, requiring gender and ethnic representation in programmes? Are there specific efforts to engage those at risk of being excluded from TFCF's work? Examples to refer to in this regard include CBM's policy framework on inclusion, CARE's gender policy, Restless Development's recruitment and equal opportunities policies (see pp. 24-27 of their Employee Handbook).	
C4	**_Minimising negative impacts on stakeholders_** The report explains how TFCF makes sure to take local cultures and regulations into consideration in its overseas work, to empower local communities, and to collaborate in an open manner with local partners and service users. TFCF's International Development Division tracks projects and maintains close communication with overseas offices to ensure projects run smoothly. In the case that unexpected negative impacts occur, TFCF talks to partners and affected individuals to assess the damage and gather opinions, provides compensation where relevant, and conducts an internal review to examine whether other projects are at risk. Preventative measures are proposed for future project planning. An example from a preschool project in Mongolia is shared to illustrate how TFCF responded to a mistake, and how processes are being changed to prevent the issue from reoccurring. The Panel appreciates this thorough and learning-oriented approach.	_2_

	In this section, we would also like to know about any relevant policies such as a code of conduct or safeguarding policy; how does TFCF ensure the children and communities it works with remain safe? The information under C3 about the social work code of ethics is also relevant here.	
C5	***Responsible stewardship for the environment*** The Panel has previously commended TFCF's efforts to reduce the environmental footprint of their offices. This report again lists initiatives for energy conservation and carbon reduction, and provides figures on emissions of water, electricity and vehicles in the Taiwan and overseas branch offices in 2017 and 2018. Is the organisation's approach guided by an environmental policy? Does TFCF have any concrete targets for the reduction of emissions? The Panel notes positively that although staff and services in Taiwan have increased, emissions from water and vehicles have decreased.	*4*

Cluster B: Stakeholder Involvement

D. Key stakeholders are identified with great care

D1	***Key stakeholders and how they are identified*** TFCF's key stakeholders are children, youth, the physically and mentally disabled, and impoverished families. TFCF provides services based on needs, and will not exclude any group on the basis of race, religion or gender. The report states that there are different processes to identify stakeholders and place them into programme categories, but these processes are not explained. More information is requested on this; for example are there activities to map potential stakeholders, are community members involved in identifying peers and children who could benefit from TFCF's programmes? How are criteria for including a family or a child in TFCF's program decided? The Panel would also like to know how TFCF decides which countries/cities it will open overseas branches in. For example, how was the decision made to begin working in Jordan? The report also includes a comprehensive list of other, non-primary stakeholder groups such as partners, sponsors, donors, staff, government, and other NGOs.	*2*

D2	**_Reaching out to those impacted or concerned by your work_**	**3**
	A list of the different programmes/interventions TFCF offers is provided, explaining the interaction with children, families, and communities. The Panel appreciates that common challenges encountered are shared, together with information on how TFCF responds.	
	Specific methods of engagement include case tracking via family visits, beneficiary surveys, and quantitative analysis of the data collected from children. Are there specific methods of reaching out to young children or those with disabilities?	
	Interaction with partners includes sharing reports and having ongoing communication.	
D3	**_Maximising coordination with others operating in the same space_**	**3**
	TFCF approaches partnerships with an attitude of collaboration, learning and equality. Before entering partnerships, TFCF engages in discussions to clarify capacities, roles and responsibilities.	
	What this looks like in practice is illustrated with a detailed example from TFCF Vietnam. Partner selection criteria are developed based on needs in various aspects of programming. TFCF Vietnam then connects with other organisations already operating in the region to learn about their work, identify areas it could contribute to, and avoid potential overlaps or duplication. The report also explains how TFCF Vietnam provides support to partners with less competence, and how it works to expand its local connections.	
	Overall, TFCF's approach to partnerships appears sound, but we would want some more information on how this is done in Jordan.	
	E. We listen to, involve and empower stakeholders	
E1	**_Stakeholder feedback_**	**3**
	Stakeholders can provide feedback to TFCF via email, phone, social media, in-person meetings, interviews, surveys and through the website's "I need help"/contact section.	
	Meetings with families and partners involved in TFCF's work are arranged regularly. An example is provided from a community meeting in Eswatini, which provided an opportunity for the community to share their thoughts	

	and for TFCF to recognise the community's performance. Occasionally, communities are also able to exchange experiences with one another. Another example is shared from Mongolia, where many families provided similar feedback about sponsorship fees not covering the families' basic expenses. TFCF decided to increase the amount provided in response. In the next report, can TFCF share information about how feedback is sought from children specifically? Are there any dedicated child-friendly feedback mechanisms? Are there other feedback/complaint mechanisms for those who are unable to read or to have access to the internet? How are those mechanisms shared with the most vulnerable stakeholders? Internal stakeholders can raise feedback via the online employee portal. There is also an Employee Appeal Committee, a quarterly labour-management conference, and monthly departmental meetings where employees can provide feedback. Staff can further share their thoughts during their performance appraisals or other regular one-on-one meetings with their supervisors. Earlier in the report, TFCF shared how it responded to feedback from staff regarding flexible working hours.	
E2	***Stakeholder engagement*** The response focuses mostly on how TFCF communicates with different stakeholders; this information is more relevant for question E1. As highlighted in its previous feedback letter, in this section of the report, the Panel is looking for evidence of stakeholder participation (particularly children) in the actual design, implementation, and monitoring of programmes. The Panel had referred to relevant examples from a previous TFCF report. Other examples to refer to include Terre des Hommes' engagement of youth in their Destination Unknown campaign (report here, page 15) and Restless Development's Youth Leadership Model. This is an area to focus on in the next interim report.	*1*
E3	***Main likes/dislikes from stakeholders and organisation's response*** Key likes and dislikes from TFCF staff are explained; these had to do with working conditions, and the response outlines how TFCF responded to the negative feedback and clarified the issue with staff.	*3*

	The main issue with sponsored families is around the limited funds for sponsorship. This is not something TFCF can change, so it continues to communicate with stakeholders and explain the situation. The Panel would also like to know about any key likes or dislikes from the affected children TFCF works with.	
E4	***People and partners have gained capacities that last beyond your immediate intervention*** This question is addressed under question B1, with some examples of how communities have gained/strengthened capacities and become more resilient. As stated above, there could be a closer explanation of how TFCF's work in general leads to increased capacities, particularly through educational programmes for children, and programmes to build skills and independence of families.	*2*
F. Our advocacy work addresses the root cause of problems		
F1	***Evidence regarding the root causes of the problems you address*** TFCF has set up a "Research Gate for Children and Family Welfare Policy and Practice" and published a book summarising the information they have collected over the past ten years about children and youth in poverty. The report explains the research process, which included interviews with affected people. Based on this long-term research, TFCF presented recommendations through a press conference, and created a booklet which has been shared with the government, academic institutions and libraries. The Panel would also like to know about TFCF's approach in the other countries in which it works, such as Jordan and Eswatini.	*3*
F2	***Stakeholders support your advocacy work and value changes achieved*** The response describes TFCF's efforts to have April 28 recognised as Child Protection Day in Taiwan, mentioning that this has increased awareness of child protection issues and led to more cases being reported to the government. Can a link be made between this point and TFCF's success indicators? However, here we would like to see information about how TFCF creates its advocacy work together with key stakeholders. How are these stakeholders (particularly children) involved in the advocacy planning, implementation and evaluation process (e.g. when TFCF makes	*1*

		recommendations to the government) and have they expressed satisfaction with TFCF's efforts? This is an area to focus on in the interim report.	
		Examples to refer to here include Sightsavers' community-based participatory research methodology (see their 2017 report, pp. 12 and 19) and World Vision's approach as explained in their 2018 report, pp. 14-15)	
G. We are transparent, invite dialogue and protect stakeholders' safety			
G1	*Availability of key policies and information on your website*		**3**
	TFCF's website has information about their governance structure, finances, annual report, feedback and complaints policy, and privacy policy. These are all available in English – are further documents made available in Mandarin?		
	The accountability section of the website includes Accountable Now and Global Giving membership, and the report lists TFCF's membership of further national associations.		
G2	*Pay scale, gender pay gap and top salaries*		**4**
	The report explains how TFCF sets salaries – these are based on the position, responsibilities, prior experience, education, and performance. It is stated that there is no gender pay gap.		
	Salaries of employees in branch offices are adjusted in line with the local economy, living standards, and price index.		
	The salaries of the five most senior positions are listed. The ratio between top (CEO) and bottom (cleaner or guard) salaries is 5.08:1.		
G3	*Ensuring privacy rights and protecting personal data*		**4**
	The response explains how TFCF protects the personal data of employees and stakeholders involved in TFCF's work.		
	Employees have individual logins to an Employee Portal where they can view their personal information. An Information Security and Personal Data Protection Management Regulation is in place (document available in Chinese only).		
	Stakeholders who are involved in TFCF's work are requested to sign consent forms for the use of their photos or stories. TFCF stores the information confidentially and deletes personal information. There are		

		also consent forms to be signed by parents for those who are underage, or TFCF may obscure their face or use a fake name when sharing their stories. A privacy policy is available online, explaining what information TFCF collects and how, how it is stored and used, and how people can opt out of communications.	
	G4	***Largest donors and their contributions*** TFCF's five largest donors in 2018 are listed together with the amount of their contributions and the area they contributed to. The response explains how the identities of donors who request anonymity are protected. If a donation is expected to have unfair influence on activities, it will be rejected.	*4*

Cluster C: Organisational Effectiveness

H. Staff and volunteers are enabled to do their best

	H1	***Recruitment and employment is fair and transparent*** The report refers to the "Regulations for the Implementation of the Working Rules of TFCF" which states that recruitment and promotion of staff must be handled in a fair, just and open manner. The procedure for appointment is explained. Every position is open to the public, the application process is confidential, and there are measures in place to prevent conflict of interest. More information on diversity and inclusiveness in recruitment and the workplace is provided under question C3. An overview of staff is provided, with breakdowns by gender, age, position, academic background, and working years. The number of employees who are aboriginal or have disabilities is also shared. This is something the Panel had requested in its previous feedback letter, and we appreciate TFCF's response. For the overseas branch offices, figures are provided for the number of local versus total staff, and the Panel notes positively that the majority of staff in these offices are local hires. It would also be interesting to know whether local hires are also represented in management positions, and about gender balance at management level. Can TFCF provide this information in its next report?	*3*

H2	***Staff development***	**3**
	TFCF has a department dedicated to staff training, and 92 training sessions were provided in 2018, with a total of "3,582 person times". Can TFCF share in the next report the number or percentage of staff who undertook trainings?	
	Training participants include new employees, specialists, clerks, supervisors, and directors, and there are special trainings for staff who receive promotions, to prepare them for their new role. The Panel notes positively that trainings are adjusted based on participants' feedback and needs. Branch offices offer their own training programmes which are tailored to the local context.	
	The report also explains that TFCF conducts performance evaluations every six months for all employees. This consists of a self-evaluation and an evaluation by the supervisor. Supervisors are able to flag candidates for promotions.	
	In the next report can TFCF explain how training needs are identified – is it through the performance evaluations, and is it based on individuals' needs or is there also an analysis of skill sets TFCF wishes to strengthen throughout the whole organisation?	
H3	***Safe working environment***	**2**
	The report explains how TFCF uses several channels to communicate to employees about the prevention of sexual harassment and the complaints channels that are available. These include an Employee Appeal Committee, labour-management conference, and a Complaints Committee. Some more information on these mechanisms can be found under questions C3 and J4.	
	Gender equality and sexual harassment prevention training courses are provided annually, and all employees are obliged to participate. Staff are also encouraged to participate in sexual assault and harassment prevention and related education.	
	Are there any documents which outline what kind of behaviour is unacceptable at TFCF and provide guidance on how to raise issues which may not be related to sexual harassment or abuse, such as discrimination or bullying? Examples from Restless Development, CBM and Sightsavers can be found in our reporting guidance document, pg. 17.	

I. Resources are handled effectively for the public good	
I1 *Resources are acquired in line with your values, globally accepted standards and without compromising independence* The report states that TFCF has had a partnership with the Taiwanese government for years, can communicate openly with them, and that TFCF has absolute autonomy. The funds received from the government in 2018 made up 12% of total revenue, and TFCF is in a position to operate and provide their services even if they did not receive funds from the government. Where does the rest of TFCF's funding come from? And could other sources of funding potentially have an influence on TFCF's work and strategic direction? When working with companies, if the company's requirements are not in line with TFCF's expectations, they will refuse or end the collaboration.	**2**
I2 *Monitoring of progress and re-allocation of resources* As mentioned under A2, the lack of specific success and performance indicators makes it difficult to assess TFCF's approach on this issue. An overview is provided of different monitoring mechanisms in place for the work of overseas branch offices, emergency interventions, and international collaborative projects. The branch offices monitor budget allocation monthly, put together quarterly and final reports, and have meetings with supervisors/directors. The implementation of projects are monitored regularly to allow for timely improvement, and at the end of the year projects are evaluated and tweaked for the next year if necessary, taking into account resource utilisation and feedback from stakeholders. International emergency responses and collaborative projects also make use of reports and site visits.	**2**
I3 *Minimising risk of corruption, bribery and misuse of funds* TFCF's Financial Risk Management Policy (in Mandarin) and Anti-Corruption Policy (in English) are annexed to the report. The latter applies to TFCF, its staff and partners, and lays out a "zero tolerance stance towards all forms of corruption, including fraud, theft, embezzlement, unapproved conflicts of interest, false claims, and bribery".	**3**

TFCF's annual financial report complies with the laws and regulations of the Taiwanese government, with strict controls over income and expenditure. Independent financial audits are conducted twice a year at TFCF's headquarters, and the ensuing report is submitted to the Board and the relevant government agency. The report also outlines mechanisms to minimise risk of misuse of funds, including employees signing fidelity guarantee insurance forms, and multiple sign-offs for financial transactions. It is stated that relevant policies are posted on the Employee Portal. Are there efforts to ensure staff, particularly those working in finance-related positions, are familiar with the polices? Does TFCF require employees to undergo trainings in this regard?	

J. Governance processes maximise accountability

| J1 | *Governance structure and recruitment of trustees/board members*

An organigram of TFCF's structure, together with information on the Board and CEO, can be found on its website. The report further explains the duties, composition, terms, and recruitment processes for the Board, and lists the board committees that exist. The Panel appreciates this information, which it had requested in its previous feedback letter.

It is stated that board members are evaluated by the government. What does this look like in practice? Based on which criteria? Are there actually one-on-one meetings, or is it a written evaluation, and how often does this take place? The report acknowledges that, as raised by the Panel previously, TFCF needs to improve self-assessment of the Board, and that work has begun on this with sample assessments collected. The Panel looks forward to an update in the next report.

It would also be interesting to know whether there are any targets relating to gender, age, skill set etc. in terms of the composition of the Board. It appears that the majority of Board members currently are men. Is there any plan to work towards evening out the gender balance when recruiting new trustees? | **2** |
| J2 | *Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes*

TFCF's board meets quarterly and oversees adherence to policies, resource allocation, budget and finances, and management and governance regulations. An overview of complaints related to critical | **2** |

		matters is presented to the board, and a risk policy is in place to ensure compliance with relevant laws.	
		In the next report, can TFCF share a few more details, such as how often policies are reviewed and whether the overview of complaints is presented to the board quarterly or annually? Is there a committee actively monitoring risks to the organisation (beyond compliance issues)?	
J3		*Complaints handling mechanisms and overview of complaints (external)*	*2*
		A diagram of TFCF's "procedure for handling appeals" is provided. Complaints can be submitted by phone, letter, email, via social media, or in person. There does not however appear to be a dedicated email address for complaints, nor a complaints policy. These are two key aspects of a strong complaints mechanism, and the Panel urges TFCF to make more detailed information about its complaints process available.	
		The report also states that complainants should submit a letter of appeal with evidence that they have been affected, and supply their ID card. This seems to be a rather burdensome process; what happens if the complainant does not have any evidence to back up their case? Furthermore, is it not possible to submit anonymous complaints? How is the confidentiality and privacy of the complaint protected from potential retaliation?	
		An overview of feedback received in 2018 is provided, and two examples are provided of issues raised and how TFCF responded. Only 3.36% of the feedback received is classified as a complaint. For an organisation the size of TFCF to only receive four complaints in a year is rather unusual, and the Panel encourages TFCF to consider better promoting its complaints mechanisms so that stakeholders are aware of and more comfortable with using them.	
		It is also stated that a mechanism for overseas complaints is yet to be established, but that most of these will be addressed through TFCF's internal procedures.	
		Finally, the Panel repeats its question from its last feedback letter about child-friendly complaints mechanisms. How does TFCF encourage its key stakeholder group, children (and their families) to submit complaints?	
		This is an area to focus on in the next interim report. Guidance on this question can be found on pp. 20-21 of Accountable Now's Reporting	

	Guidance, and the Secretariat is happy to provide more support or link TFCF with another member who could share their experiences.	
J4	***Complaints handling mechanisms and overview of complaints (internal)*** TFCF has an Employee Appeal Committee which considers complaints raised by staff. The Committee includes representatives of authority members (does this refer to management level staff) appointed by the CEO and staff representatives elected by their peers. More information about the process is detailed in TFCF's Regulations of Appealing Application (Annex J5, in English). Quarterly labour-management conferences and monthly meetings with staff are also mentioned as avenues for staff to raise complaints. Whilst these are good mechanisms to discuss some issues, the Panel suggests that staff may hesitate to raise more sensitive matters in front of a number of their peers. The fact that no complaints were received in 2018 from a staff of 1,500 might indicate the need for alternative mechanisms. We encourage TFCF to establish a mechanism by which staff can raise issues more discreetly, and even anonymously. This could be a whistleblower hotline or a dedicated email address which is reviewed by one or two key staff members responsible for overseeing and responding to complaints. The independence of these staff is of utmost importance. This is another issue to address in the interim report. TFCF can refer to a number of examples in Accountable Now's Reporting Guidance, pp. 20-21.	*2*
J5	***Protecting confidentiality and anonymity of those involved in complaints*** The report states that in order to ensure privacy of both parties, complaints relating to sexual harassment or other personal matters are handled confidentially. Anyone related to either party is not allowed to participate in the handling of the complaint. The Regulations of Appealing Application (Annex J5, in English) state that the claimant should ask any members of the Employee Appeals Committee who are involved in the issue to withdraw from the discussions. The Panel questions whether this is sufficient to ensure privacy and confidentiality, as it would already be clear which staff member is making a complaint. The Panel recommends the establishment of a mechanism which allows anonymous submission of complaints, or for complaints to be first channelled through a dedicated staff member, who can act as an intermediary and request certain	*2*

	members of the Employee Appeals Committee to excuse themselves from discussions.

The report also refers to the Regulations of Appealing Application as protecting the rights of beneficiaries and other affected by TFCF's services, and partner organisations. However, this document appears to apply to TFCF employees only.

This is another point to address in the interim report. | | |
| K. Leadership is dedicated to fulfilling the 12 Commitments | | | |
| K1 | *The governing body and management are held accountable for fulfilling strategic promises*

The report explains the review processes for management and the CEO. The CEO has quarterly performance reviews overseen by the board, and the report states that the board takes into consideration the 12 Accountability Commitments when conducting its review. More detail on how the CEO reports on TFCF's accountability efforts is provided under question K2.

The response also outlines the areas trustees are responsible for, listing board committees. Are any accountability related issues specifically addressed by the board?

As for evaluation of the board, this is covered under question J1. The Panel had some questions of the government review of board members, and looks forward to an update on efforts to introduce board self-assessment. | 2 | |
| K2 | *Inclusion of staff in discussing progress toward organisational accountability*

The report explains that TFCF's CEO shares the 12 Accountability Commitments, and learnings arising from Accountable Now meetings (including board meetings), at TFCF's executive meetings. At the annual national executive meeting, the CEO reviews TFCF's implementation of the 12 Commitments and identifies any shortcomings. Directors are then responsible for discussing this with staff and making necessary improvements. Department heads also review branch offices' work in light of the 12 Commitments. The Panel commends this approach.

In the next report we would also like some information on how staff are involved in the accountability reporting process. Who is involved in drafting | 3 | |

		the report and at what stages? Is the Panel's feedback and identified areas for improvement discussed with staff?	
K3		***Scope of this accountability report and influence over national entities*** The report covers the whole organisation, including TFCF headquarters, local and overseas branch offices, and affiliates. The response explains how information from various offices is compiled, and how headquarters oversees the performance and accountability of the offices and affiliates.	*4*