Feedback from the Independent Review Panel
Review Round March 2015

Berlin, 08 April 2015

Dear Mushtaque Chowdhury,

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 reports submitted for the recent fall and this spring 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.

BRAC International's second accountability report is regarded as overall good and comprehensive, providing impressive figures of their organisation, activities and processes in place. It is, however, noted that the report very much focusses on describing processes of accountability. In order to provide a full picture, it is essential to also assess the *effectiveness* of these processes. This includes information on e.g.: Are your policies well known by staff and truly applied in practice? How do you evaluate that training is not just provided, but has the intended positive effects? How have feedback systems changed important management decisions or even strategy? For your next report it would be appreciated to see in-depth analysis of the positive impact your accountability processes have in practice demonstrating the linkages as well as capturing emerging lessons for programming.

The following answers are seen as **Good Practice** for other CSOs: meaningful training of its workforce (LA10), as well as annual appraisals to 100% of employees and BRAC's Performance Management System (LA12). It is also positively noted that BRAC has a very high frequency of face-to-face meetings with the communities and individuals which serve to ensure BRAC's work is continuously shaped by the interests of the poor. This bottom-up approach and big investment in social accountability is highly praiseworthy. Moreover, BRAC can be commended for their Popular Theatre Group to engage the illiterate as well as for establishing the so-called Organisational Change Committee (OCC) to realign the organisational culture with BRAC's vision and mission.

It is seen as a lack of **institutional commitment** that many passages from the 2012 report have been copied for this 2013 report. Whereas it is accepted that some information can remain relevant year upon year (e.g. policies), it is not clear how the same project examples and numbers can apply for 2012 and 2013 (e.g. examples in NGO5, NGO6 and SO1). Moreover, only few Panel recommendations from last year were taken on board and addressed in this report. Perhaps at the very least, the Panel would wish to have information on nature of constraints in implementing recommendations. BRAC is highly encouraged to progress in this regard for the next year. The Panel sees particularly room for improvement in the areas of environmental sustainability (EN16, EN18, EN26), more information on BRAC's for-profit branches and specification of the governance bodies, the reporting process itself (3.5), and robust evidence base for its advocacy claims and how corrective action are taken (NGO5).

It is appreciated that BRAC has a sub-page on Financials and External Audits where it refers to the INGO Accountability Charter and links to BRAC's reports on the Charter website (here). However, it would be very much appreciated if BRAC also prominently placed the **Charter logo** on their website. Only if people know what BRAC has committed to, they can hold you to account.

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, we have written this for you and you find it attached to this letter. From now on we will use this format serving as a baseline for you to summarise the most important progress made in these areas and covered in more detail in the full report.

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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 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 08 May 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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BRAC International

Reporting period: Calendar year 2013

PROFILE DISCLOSURES	
I. Strategy and Analysis	
1.1	***Statement from the most senior decision-maker*** *Partially addressed* The opening statement from the Chief Financial Officer provides remarkable information about BRAC's achievements in the past. However, whereas the detailed overview of BRAC's different stakeholders and how they engage with them is important information, this would rather belong to the indicators that ask specifically on stakeholder involvement (4.14, 4.15 or NGO1). The opening statement should instead focus on how accountability is essential to achieving BRAC's mission. How will strong accountability help BRAC achieve better impact? Once the strategic role of accountability is established: How does that translate into clear consequences for BRAC's programming, finance, human resource policies, advocacy etc. The focus of this section should be on analysing the strategic importance of accountability for all BRAC does to reach better results – not on describing ongoing accountability practices. Finally, it is seen as a slight lack of institutional commitment to accountability that this statement is not signed by BRAC's most senior decision-maker (e.g. CEO, Chair).
II. Organisational Profile	
2.1 – 2.2	***Name of organisation / Primary activities*** *Fully addressed*
2.3	***Operational structure including national offices*** *Partially addressed* The report provides again relevant information on its operational structure, sections and divisions. Graphical overviews are displayed in the annex (p.42/43). The Panel assumes that all social enterprises are 100% subsidiaries of BRAC. More information on enterprises and investments is provided under 2.2 and on legal registrations of country offices under 2.6. The Panel also looks forward to further details on the social enterprises' income in relation to BRAC's overall income.
2.4 – 2.5	***Headquarter location / Number of countries*** *Fully addressed*

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2.6	**Nature of ownership** *Partially addressed* Whereas the Panel commends BRAC for their self-sustainable social business model, it would also welcome clarification on the proportion of not-for-profit parts of the organisation and for-profit enterprises to support the non-profit section and how BRAC ensures that accountability commitments are also upheld in their for-profit enterprises. This includes more information on e.g. relatively high returns on the microfinance loans. How is it ensured that these returns are a fair estimate?
2.7	**Target audience** *Fully addressed*
2.8	**Scale of organisation** *Addressed* Impressive and relevant information about the scale of the organisation is given. However, as mentioned in the last Panel feedback, information on the number of volunteers would also be welcome.
2.9	**Significant changes** *Fully addressed* This section only asks for significant changes in regard to the size or legal status of an organisation. New policies as described here should rather be integrated into the content related indicators.
2.10	**Awards received** *Fully addressed* BRAC is again commended for receiving an impressive amount of awards in 2013.
III. Report Parameters	
3.1 – 3.4	**Reporting period / Date of most recent report / Reporting Cycle / Contact person** *Fully addressed*
3.5	**Reporting process** *Partially addressed* It positively noted that senior management gave their inputs essential for this report. In this section the Panel is particularly interested to understand how BRAC uses the process of compiling information for the Charter report and putting the report together to raise more awareness and ownership for the Charter commitments among staff. The Panel suggests seeking advice from Charter Members that have established cross-functional and cross-regional teams to compile and write the report to ensure it is deeply rooted within the organisation (e.g. CBM). Other Members like Amnesty International have used feedback from the Independent Review Panel to devise an improvement plan to ensure that their recommendations are addressed in the next report. Progress on the improvement plan is regularly evaluated by the Senior Leadership Team and results reflected in the next report.

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	Finally, it is important to widely share the accountability report internally and externally to ensure stakeholders know what BRAC commits to and how it has progressed against these commitments. BRAC is encouraged to enclose information on which specific stakeholders are expected to use the report and in what way and how their feedback is used.
3.6	**Report boundary** *Fully addressed* The report does not contain information about the two independent charities BRAC UK and BRAC USA. It would be good to provide an explanation on why this is not the case.
3.7	**Specific limitations** *Fully addressed* Concerning any specific material limitations of the scope or boundary of this report, BRAC states that no information is provided on financially profitable branches of the organisation in socially responsible areas. While it is highly appreciated that BRAC has established a sustainable business model, whereby much of its social work is finance through for-profit enterprises, it is important to also understand how you ensure BRAC's accountability commitments are complied with in the for-profit entities. BRAC further states that the report does not go into detail of all 12 countries' programmes. However, these are covered in the Annual Report.
3.8	**Basis for reporting** *Not addressed* BRAC states that this indicator is not applicable to them. However, it would be interesting to learn *to what extent* all entities (enterprises, country offices, etc.) have actually provided information for this report. If formally associated entities of BRAC have not reported in full, the organisation is encouraged to demonstrate that they have systematic assurance that all entities comply with the Charter commitments made at the international level under the BRAC brand.
3.10 – 3.11	**Changes in reporting parameters** *n/a*
3.12	**Reference table** *n/a*
IV. Mission, Values, Governance, and Stakeholder Engagement	
4.1	**Governance structure** *Partially addressed* The report provides relevant information on the organisation's governance structure (see also the organogram on p.42). Responsibilities and committees of the *governing* body as well as BRAC's risk management are described. It is, however, sufficient to provide this information once for the entire report. Please do not repeat the same information in two or more sections of the report. It is not clear, however, who the 28 members of the *general* body are, how

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	they are elected and how they are represented with regard to voting rights in the general body – especially in relation to the governing body consisting of 10 members. Executive vs. oversight functions should be separated more clearly. BRAC is also encouraged to state which authority rests explicitly with the local, national and global level. Finally, it would be interesting to know how this specific governance structure supports the achievement of BRAC's mission in practice or where you see challenges.
4.2	**Division of power between the governance body and management** *Fully addressed* Comprehensive information is given about the different powers between the governing body and management. It would be furthermore interesting to know which processes and practices BRAC uses to ensure that both bodies optimally support each other. As a slight inconsistency, the Panel would like to point out that "Members of the committee work to fulfill the responsibility of the committee" should be listed as a governing body and not a management responsibility.
4.3	**Independence of Board Directors** *Fully addressed*
4.4	**Feedback from internal stakeholders** *Fully addressed* As in the previous year, the answer provides a comprehensive overview of the different ways that BRAC gets direction from internal stakeholders. This is a good process, but in the next report the Panel would appreciate evidence that this engagement is indeed meaningful and two-way and that it has led to changes in the decision-making.
4.5	**Compensation for members of highest governance body** *Addressed* It is stated that all members of the Governing Body are unpaid non-executives. However, some individuals are described as BRAC people (e.g. BRAC USA) which triggers the question if these are indeed not remunerated. A public link to the mentioned pay scale for management and executives and to BRAC's Human Resource Policies and Procedures (HRPP) would be helpful – especially in regard to departing staff. Finally, the Panel would be interested to know if senior leadership receives any remuneration from outside and if yes, is this published.
4.6	**Conflicts of interests** *Partially addressed* This answer repeats information already provided previously in the report but does not elaborate *how* BRAC ensures that the Governing Body remains independent from governments, political parties or the business sector. Is there e.g. a code of conduct, a conflict of interest policy or published registers of interest that the Governing Body commits to?
4.10	**Process to support highest governance body's own performance** *Partially addressed* BRAC describes procedures for the appointment and term limits of members of the Governing Body. However, the Panel would be interesting to know how

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	you ensure this body is optimally effective. Do you e.g. devise a clear plan for competencies you need in this body and seek new members accordingly? Are new members inducted to ensure they can work effectively? Does BRAC evaluate the body's performance and if so, what were the results?
4.12	***Social charters, principles or other initiatives to which the organisation subscribes*** *n/a*
4.14	***List of stakeholders*** *Fully addressed* BRAC is encouraged to include "staff" among their stakeholders, since they describe some very good accountability processes for staff in this report.
4.15	***Basis for identification of stakeholders*** *Fully addressed* The answer provides information about the basis for identification and selection of BRAC's different stakeholder groups. Ensuring alignment with local governments and opening themselves up is highly commendable. More evidence that the processes are delivering optimal results would be interesting in the next report. Please do not provide the same information twice in one report, e.g. information on selection of participants for the Ultra Poor Programme was also given under the opening statement (page 2).
4.16 – 4.17	*Moved to NGO1.*

PERFORMANCE INDICATORS	
I. Programme Effectiveness	
NGO1	***Involvement of affected stakeholder groups*** *Addressed* BRAC describes the engagement of stakeholder groups into the programme design and how feedback is sought during the design and implementation of its programmes. The organisation can be commended for the frequency of face-to-face consultations and their independently working Monitoring Department which regularly checks on the service quality of programme delivery on a random basis. However, are there written policies to support these processes and very importantly, do you have evidence that these procedures have positively affected the decision-making or reshaped any policies? Finally, a large part of the information provided here is not really addressing stakeholder involvement, but an effective monitoring and evaluation process that is covered under NGO3 below.
NGO2	***Mechanisms for feedback and complaints*** *Partially addressed* Overall, BRAC's ombudsman is once again appreciated by the Panel. In the last report, BRAC was commended for clearly outlining their complaints handling procedure in line with Human Resource Policies & Procedures (HRPP). Nevertheless, the relationship between the ombudsman and the investigative unit could be outlined more clearly (e.g. where does the latter report to and are they aiming at internal *and* external complaints?). Are there any emerging

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	trends/lessons from the execution of the ombudsman office and that of the investigative unit in terms of rooting BRAC's accountability culture? For the next report, please provide evidence that continuous feedback does have a meaningful effect on decision-making or strategic planning. Please also let us know how many complaints you received (beyond the 167 cases in Bangladesh), what kind of issues they addressed and if they were resolved.
NGO3	***Programme monitoring, evaluation and learning*** *Partially addressed* The report includes the same relevant information as in the previous year. However, as mentioned by the Panel last year, the answer is neither very specific on how BRAC's strategic objectives are translated into clear targets and indicators of success; nor how these are monitored (i.e. by whom, in which time frames and with which direct implications for strategic decision making and budgeting). It would be good to have a clearer indication on what effects BRAC's work had on the impressive number of people the organisation reached and how this has informed strategic decisions.
NGO4	***Gender and diversity*** *Partially addressed* As in the previous year, the report includes highly relevant and very impressive information on the organisation's "Gender Justice and Diversity (GJD) programme" which addresses discrimination and harassment based on sex, ethnicity, age, disability etc. The good relation between systematic challenges to programmatic work is positively noted. Moreover, BRAC can be commended for including gender issues into programme through so-called Gender Focal Points (GFP). Nevertheless, information on how other diversity factors besides gender are *generally* included in all programme work is missing. It would have been helpful to link to the mentioned Gender Policy, Sexual Harassment Elimination Policy or Gender Policy Operational Guideline (GPOG). Most importantly, the Panel would be interested to know if BRAC has set specific inclusion targets and measures progress against these targets or how else BRAC monitors positive results of the GJD programme.
NGO5	***Advocacy positions and public awareness campaigns*** *Partially addressed* The report provides again interesting information on the plentiful areas of BRAC's advocacy work covering issues such as the rights of women, children and the poor (e.g. community Popular Theatre Group for illiterates). However – as already addressed by the Panel in last years' feedback – the question here is not on the topics and messages of BRAC's advocacy work but how the organisation ensures an accountable approach to advocacy work. This includes ensuring advocacy claims are based on robust evidence, adequately reflect the needs of people whom it speaks for, and that policies and practices ensure corrective action is taken where necessary. To what extent, for instance, has the Popular Theatre Group feedback been captured/advanced in BRAC's advocacy themes and messaging and/or received a policy or resource response by duty bearers on their claims?
NGO6	***Coordination with other actors***

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	Partially addressed As stated in the last Panel's Feedback Letter, BRAC lists a significant number of relevant partnerships. However, it is not clear if the organisation systematically conducts a situational analysis when entering new projects to determine their fit purposes. What systems does BRAC have in place to avoid duplication and which criteria are applied for choosing strategic partners which optimally leverage BRAC's input? How does BRAC ensure that their partners meet the same high standards of accountability?
	II. Financial Management
NGO7	***Resource allocation*** *Partially addressed* The report includes relevant information on expenditure per programme, solid audit processes in place and an overview of the different external auditors in BRAC offices. All latest audited accounts can be accessed on the website. However, information on standards applied across jurisdictions is missing. Moreover, how does the organisation ensure the effectiveness of this resource allocation in achieving BRAC's key strategic objectives?
NGO8	***Sources of Funding*** *Fully addressed* The report provides very detailed information on BRAC's sources of funding – broken down by different donors and income streams as well as by different BRAC countries.
	III. Environmental Management
EN16	***Greenhouse gas emissions of operations*** *Not addressed* The report does not include any numbers on the organisation's greenhouse gas emissions and no aspiration to engage in environmental sustainability reporting in the future. While it is understood that it is a huge challenge for a large and dispersed organisation like BRAC to document precise figures on CO_2 emissions of its overall organisation, it would be appreciated to see that BRAC starts by appointing a person responsible for this issue and reporting to the CEO. He/she should start by systematically identifying the largest environmental implications of BRAC and developing a suggestion on how to minimise these systematically over time. This plan should be reviewed, approved and resourced by senior management.
EN18	***Initiatives to reduce emissions of operations*** *Partially addressed* The report includes information on initiatives that do not reduce BRAC's emissions, but contribute to solar energy provision and recycled paper production through BRAC's green enterprises. The Panel would welcome a systematic approach as outlined above.
EN26	***Initiatives to mitigate environmental impact of activities and services*** *Not addressed* BRAC is encouraged to identify the main environmental impacts of their programmes, activities and projects. Is there a consistent approach to the reduction of these impacts? Further suggestions in this regard are provided under

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EN16.

	IV. Human Resource Management	
LA1	**Size and composition of workforce** *Fully addressed* BRAC provides impressive numbers of staff broken down into different functions and countries. Whereas the importance of and investment in volunteers is stressed in the response, actual figures of these would also be interesting in the next report or at least a ratio of employed staff versus volunteers if it is difficult to determine exact numbers.	
EC7	**Procedure for local hiring** *Fully addressed* BRAC provides a thorough account of its preferences to hire local staff. Details of the hiring process and Human Resource Policies & Procedures (HRPP) are available online; staff breakdown of local and expatriate staff is provided in LA13.	
LA10	**Workforce training** *Fully addressed* BRAC is commended for the significant and meaningful training of its workforce and for spending 3.5% of its total budget on training expenses in 2013. This approach is generally regarded as **Good Practice** for other organisations. In comparison to the figures from 2012, it would be interesting to know why there were slightly less participants in 2013 although residential learning centres and faculty members increased. More importantly though, the Panel asks how training needs are identified and how BRAC evaluates that training was actually successful? Do trainees have an obligation for skills or knowledge transfer?	
LA12	**Global talent management** *Fully addressed* BRAC can be commended for providing annual appraisals to all employees (100%) in 2013. In relation to the response to LA1, BRAC is furthermore commended for having implemented a Performance Management System (PMS) by which the organisation involves its staff in improving organisational effectiveness accomplishing BRAC's mission and goals. This is also regarded as **Good Practice**. More information if these mechanisms work well in practice would be welcome in the next report. Does BRAC systematically estimate the need for future personnel capacity and qualification for the organisation globally? If so, how does BRAC ensure to have the right people qualified at the right time and place?	
LA13	**Diversity of workforce and governance bodies** *Partially addressed* BRAC provides detailed breakdowns in relation to gender, age and geographical background of its staff and governance body. However, it is noted that the gender equity within BRAC Bangladesh is relatively weak in relation to some job categories (e.g. less than 1% of teachers and only 8% of project staff are male whereas 75% of full time staff is male). Has BRAC set itself any targets for improvement in the future? Moreover, the age of BRAC's governing body is relatively high with 6 out of 10 members aged 70 years and older. Are there term limits for members of the highest governing body?	

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	The Panel encourages BRAC to include other forms of diversity indicators (e.g. minority groups or disability) in their next report.
NGO9	**Mechanisms to raise grievances** *Addressed* The answer provides information about the different steps how staff can raise grievances to management in line with solid HR policies. It would be interesting to know if the reported 167 cases in 2013 have been resolved satisfactorily.

V. Responsible Management of Impacts on Society	
SO1	**Managing your impact on local communities** *Partially addressed* The answer shows BRAC's commitment to work very closely with communities and provides interesting examples of community empowerment and human rights trainings on the ground. What are BRAC's criteria for "betterment of communities"? More information on written policies or standing procedures on how intended and unintended effects of BRAC's entering and exiting a community are monitored and acted upon are welcome in the next report.
SO3	**Anti-corruption practices** *Partially addressed* The answer covers anti-money-laundering, fraud, and combating financing of terrorism, but not the broader risks of corruption. Corruption is a huge and often underestimated risk of substantially undermining NGO impact and the social fabric of communities within which we work. Please provide a link to the policies in the next report. Moreover, it would be interesting to know if these policies are known by staff and if mentioned trainings have led to improvements in this regard.
SO4	**Actions taken in response of corruption incidents** *Partially addressed* BRAC provides a thorough overview of the different action steps taken in response to cases of corruption. Are these cases recorded or published? How many and what kind of incidents happened in 2013 and were they resolved?

VI. Ethical Fundraising	
PR6	**Ethical fundraising and marketing communications** *Addressed* BRAC describes a sound approach to establish a proper screening process and guidelines for fruitful partnerships. All major donations are made public in the Audited Financial Statements. More information would be welcome on which fundraising standards BRAC follows. Furthermore, numbers of complaints directed towards BRAC in violating fundraising standards and the actions taken are missing.

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