Updated Reporting Guidance

2023 Revision.

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PROCESS FOR REPORTING

About and Acknowledgements

Reporting at Accountable Now is based on the 12 Accountability Commitments, co-created by Accountable Now and other **Global Standards for CSO Accountability Partners**. These Accountability Commitments are at the core of what we regard as good accountability practices.

Our members report annually to showcase their commitment to dynamic accountability, and our Independent Review Panel reviews and provides feedback. The reporting process that you see here is the product of co-creation between Accountable Now, its members, the Independent Review Panel and external experts.
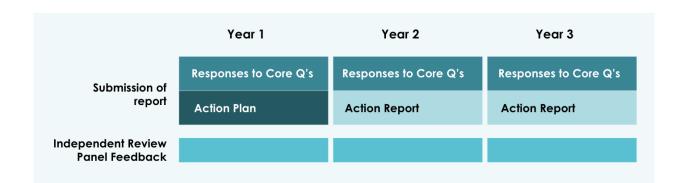
This document was approved by Accountable Now members in May 2023.

Overview

The reporting process is a triennial cycle. At the end of each triennial cycle, a new cycle begins. The three year period is proposed to enable members to better see effects, impacts and results of implementation.

The reporting process combines five core questions that show members' joint commitment to dynamic accountability, and action plans/corresponding updates that enable members to focus on their own organisational accountability priorities. Each report submitted to Accountable Now is reviewed by our Independent Review Panel.

	Year 1	Year 2	Year 3
Submission of report	Responses to Core Q's	Responses to Core Q's	Responses to Core Q's
	Action Plan	Action Report	Action Report
Independent Review Panel Feedback			

Submission Schedule

Each year, Accountable Now members should share their submission with the Secretariat by no later than six months after their financial year-end. For example, if a member's financial year ends on the 30th of April, then submission should be made by the end of October of the same year.

For members whose working language is not English, an additional month may be added to their submission deadline to allow for translation of necessary documents.

Other types of extensions are possible. In these cases, members should get in touch with the Accountable Now Secretariat to discuss and arrange for a new submission date.

Timeline for Reviewing Reports

It is Accountable Now's goal to support our members in a timely manner. Members can usually expect the following:

When?	What?
Week 0	Organisation shares their submission with the Accountable Now Secretariat.
Weeks 1-2	Secretariat to prescreen the submitted documents. In this time, the Secretariat may revert to the organisation in cases of missing information (e.g if a policy is mentioned, but not linked), formatting issues, among others.
As pre screening is completed (unless stated otherwise)	Unless members stated otherwise or further updates are needed, the Secretariat will publish the submitted content to Accountable Now's website after pre-screening.
Weeks 3-7	The Secretariat will then share the documents with two Independent Review Panel members. Panel members usually have between 3-4 weeks to review and provide feedback on the submitted documents.

Week 8	Review call between the two IRP reviewers and the Secretariat to agree on feedback. The Secretariat then finalises all feedback letters and shares them with the Panel members for their final approval.
Week 9-10	Final feedback letter provided back to the organisation.
Optional: As soon as schedules permit	Organisation and IRP to meet and discuss the feedback received, including any questions and clarifications. This is <u>optional</u>, but members are strongly encouraged to have this conversation as a step to close the feedback loop.
Optional: Four weeks after the Feedback call	After the Feedback Call between the Panel and the members, a period of four weeks is given to the member organisation to submit **a response letter** (this is <u>optional</u>, although strongly encouraged if the member has not decided to speak to the IRP). The response letter should provide comments on the Panel's feedback and outlining intended actions to be taken in response to identified areas for improvement.

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REPORTING EXPECTATIONS

Content Expectation for Submissions

Members shall send **one submission annually**, covering both responses to Core Questions and Actions. The report shall include:

- **A Table of Content**
    - A table of content should be included at the beginning of each report. Please mark out which Core Questions or questions within the Framework (if applicable) are being responded to.

- **Opening Statement**
    - Opening statements shall be from the Head of the Organisation. It can outline the strategic importance of accountability in relation to the organisation's mission and explain the top three areas of focus for accountability in the reporting period as well as the coming year, including any key successes and challenges.

        The statement should also refer to the key areas for improvement flagged in the Independent Review Panel's feedback on your last report, as well as the response letter you submitted (if relevant), explaining how the organisation would work on these areas.

- **Responses to Core Questions (to be included every year)**
    - <u>Determining Scope:</u> In general, members should delineate the scope of applicability for their core responses. For example, are the responses applicable to only the work of the Secretariat of an international organisation/network, or to the whole federation? <u>Please note</u> that the scopes of the core report and an action plan may differ for the same organisation.
    - <u>Responding to Core Questions:</u> Core questions have been designed to enable a broad overview of accountability processes within an organisation in a particular year; responses to core questions provide a snapshot of where a member is at with their accountability practices overall. A common set of questions also ensures joint commitment towards accountability across the membership.

        Responses to all five core questions should not exceed 5 pages in total (excluding scope); members can decide which questions warrant more or less detailed responses given their respective situations.

        Responses should aim to provide examples of how different practices look in practice,

evidence of implementation, reflections on challenges and accomplishments, and next steps (if any).

See the **core questions and their guidelines**.

- **Responses pertaining to Actions**
  - In Year 1: An **Action Plan** that lays out the roadmap for accountability improvements. The Action Plan can correspond to the **Action Framework**, or go beyond.
  - In Year 2 & 3: Respective **Action Reports** provide updates on the actions included in Year 1.
  - Further information regarding Actions can be found below.

Actions

Why Include Actions?
Actions enable members to commit to and focus on accountability areas that are of priority to them and receive relevant feedback from the Independent Review Panel. Actions may also be used by members to gather further feedback and centre dynamic accountability as they roll out new practices, processes, programmes, and mechanisms.

If requested to further report on a specific action area by the Panel (from their review of the core responses), members should furthermore add the area into their action update. See the **Action Framework**, which includes a mapping of core areas to action areas.

What is an Action Plan?
An action plan lays out the roadmap for accountability improvements. Action plans are provided in year 1 of the reporting cycle . They should outline clear objectives and commitments, taking into consideration the time frame. They can be incorporated at different levels.

Actions can be drawn from any accountability areas of the **Action Framework**, but they can also go beyond. If the action plan includes areas that go beyond the framework, they will still be assessed with dynamic accountability principles by the Independent Review Panel.

Action Plans are not envisioned to be separated from the work of an organisation; the aim is to complement internal and/or programmatic processes. Members are therefore free to choose how many and which areas/questions to include in their action plans. The Secretariat recommends a minimum of three; ideally, plans would cover between three and five questions/areas, although this is only a recommendation.

Action Plans should establish a baseline and include reflections for next steps, alongside a general schedule. **In general, plans should reflect on the following**:

- What is the current state of the process, mechanism, or activity being shared? Are there relevant links, policies, or documents that would provide the Panel and other readers with some further background and context?
- What are the future actions and timelines? What direction is the practice heading towards? What are some expected outcomes?
- How have stakeholders been engaged and how may engagement processes be adapted to their needs?
  - Actions detailed within the plans should, as far as possible, correspond to needs as identified by stakeholders. Please elaborate and share about how each action is responsive to and reflective of stakeholders' feedback and needs.

Please note: Accountable Now recognises that Action Plans are subjected to change as implementation takes place; this can happen because of a diverse range of factors, including unforeseen changes in funding, the need to adapt actions according to feedback received, among others.

To this end, members may choose to resubmit the plan after they receive feedback from the Independent Review Panel, or provide an update on how the plan has changed within the following year's submission.

What is an Action Update?
Action Reports provide progress updates against Action Plans in years two and three. Updates should aim to reflect on the following:

- How did the organisation carry out its planned actions?
- What has been achieved? Please share some **examples and evidence of implementation**.
- What are the outcomes and impacts so far?
- How have stakeholders' feedback and voices been reflected in what was carried out?
- How have the planned actions changed as a result of continuous listening and engagement?
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REVIEW OF REPORTS

The task of the Independent Review Panel is to review and provide third party feedback on members' submission. In its assessment, the Panel will take into consideration the mission of the organisation, its context(s), size, operating model, and scope of work. **Generally, the Independent Review Panel will focus on the following key points as they assess submissions:**

- Convincing **evidence** that all key decisions taken are based on sound knowledge of, and are responsive to those impacted by the organisation's work.
- Evidence that key relevant stakeholders are well identified, continuously included in relevant stages of work, and have shown good engagement and ownership.
- A clear plan for improvements and clarity on objectives, resources and cross-organisational responsibilities for implementation.

In addition to the above, the Panel reviews submissions against respective guidelines, depending on whether they are assessing core questions or questions pertaining to actions[1]. Please see their respective guidelines below for more detailed information.

Qualitative Feedback

The Panel will provide <u>qualitative feedback</u> on each of the responses within the reports, this includes both responses to Core Questions and Actions (in terms of Action Plans and Action Reports). **The Panel will provide the following feedback:**

- Recommendations on other exemplary practices from other members
- Suggestions for improvements in terms of both practices and further information to be included
- Identification of good practice, areas of welcomed progress and areas for improvement
- Questions for further internal reflection
- Acknowledgement of the progress made since last submission

In assessing responses, the Panel will furthermore take into account the commitments made by the organisation in the previous year. In addition, if there are some identified gaps for improvement within the responses to **Core Questions,** the Panel may suggest that an organisation report further and more specifically on it in their next response, or if further information is required - through the related framework question in the Actions section.

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[1] In cases where a member's action plan goes beyond the scope of the framework, the Panel will assess the plan in line with values of dynamic accountability. Thereafter, the Secretariat will keep a clear record of the practice and consult members to see if it should be added to the framework.

For any responses that fall under the **Actions** section (including Action Plans and Updates), the Panel shall only provide qualitative feedback. This is in recognition of the diverse types of actions that organisations will take.

Quantitative Grade *(for Responses to Core Questions only)*

Quantitative grading shows whether members have met or not met a certain guideline (see **guidelines**). They are proposed in order to provide a simple overview of a Member's performance, as well as to allow for easier tracking and comparison of performance over time since the core question aims to provide a snapshot of accountability actions.

Of course, quantitative grading will still be accompanied by qualitative feedback (see above), with the Panel pointing out what may still need to be done, or why they have provided a particular grade. The Panel shall provide general grading against individual guidelines for answers to Core Questions in the following way:

FM	The response **fully met** the specific guideline.
PM	The response **partially met** the guideline, with **minor improvements** needed.
PS	The response **partially met** the guideline and **significant improvements** are still needed.
NM	If the response has **not met** the specific guideline.

See all **guidelines** for each core question.

Good Practices

As the Panel reviews reports and practices, they may highlight good practices. Good practices demonstrate impact, innovation and/or particularly impressive progress in a certain area of accountability. Good practices are applied in an exemplary way, and are well supported with evidence.

These practices will be added to the **good practice library** on the Accountable Now website.

Rotation of the Independent Review Panel

At least **two Panel members** will review an organisation's submission. As far as possible, one Panel member will remain as a reviewer for at least two years in a row for a particular member organisation. The other Panel member will rotate out. This rotation will support the continuity for reviewers and enable a range of expertises in each review round.

While such rotation will guide selection of Panel members for reviewing reports, there will always be exceptional circumstances where this is not possible. Exceptions may include a Panel members' resignation, lack of availability, among others.