



**Accountable
Now**

GLOBAL STANDARDS LOCAL TRUST

Independent Review Panel Terms of Reference





Accountable Now is a cross-sector platform of internationally operating civil society organisations (CSOs). Together, we strive to be transparent, responsive to stakeholders and focused on delivering impact.

Members have signed twelve succinct, globally-agreed-upon Accountability Commitments. Members seek to respect human rights and take responsibility for the environment; to be independent, transparent and effective; to ensure responsible advocacy, participation; and do all of the above in an ethical and professional way.

A comprehensive set of reporting standards allows us to assess if these commitments are being delivered upon. The Independent Review Panel (IRP) consisting of internationally-recognised experts from around the globe, with backgrounds in development, human rights and business, provides in-depth and individual feedback to Member's Accountability Reports. This independent review mechanism ensures the integrity and credibility of Accountable Now.

In the absence of any global governance for international CSOs, the IRP seeks to provide stakeholders with the confidence that Members are complying with the 12 Accountability Commitments and addressing problems where they arise. The IRP also provides a route for unresolved complaints against any individual Members. Furthermore, the IRP shall provide oversight over Accountable Now itself, to ensure that Accountable Now operates consistently with the 12 Accountability Commitments.



1. MEMBERSHIP OF THE INDEPENDENT REVIEW PANEL

1.1 Appointment and term of office

- (a) The IRP shall be appointed by the Board in accordance with the Articles of Association of the Company.
- (b) Subject to paragraph (c) IRP Members shall serve for a period of three years, which may be renewed once.
- (c) In the event an IRP Member is appointed to replace an IRP Member that has resigned, been removed from office or is otherwise incapable of discharging their duties, the replacement IRP Member shall serve out the unexpired portion of the former IRP Member's term of office.

1.2 Conflicts of Interest

- (a) Where a IRP Member has an association with any of the Members, that can reasonably be regarded as likely to give rise to a conflict of interest he or she must:
 - (i) declare an association before conducting an assessment under Section 2 or considering a complaint under Section 3; and
 - (ii) withdraw from that part of the assessment or complaints process.

1.3 IRP Chair

- (a) Every 3 years, the IRP should select from its members a Chairperson. The purpose of this office is to enhance the effectiveness of the IRP processes, to strengthen its voice at the Accountable Now Board and to protect the independence of the IRP.
- (b) The specific roles are:
 - (i) To liaise regularly with the Chair of the Accountable Now Board, in particular to ensure:
 - (A) good communications between the two bodies,
 - (B) mutual expectations and needs are adequately met,
 - (C) communality in addressing specific problems (e.g. non-performing IRP members),
 - (D) agreement on the skills-set to be sought as the Board selects new Panel members



- (ii) To chair IRP meetings and the respective agendas.
 - (iii) To join one Board meeting per year.
 - (iv) To meet with the Accountable Now Board at the occasion of one of its meetings (every 2 years) to discuss the effectiveness of Accountable Now's mechanism and the review process and matters arising from the IRP's work.
 - (v) To liaise with the Secretariat in preparing meeting agendas and planning the necessary preparatory processes, in particular to ensure the Accountable Now Board's concerns are discussed.
 - (vi) To mediate agreement within the IRP in the event of differing opinions, i.e. to find a compromise with the three main assessors of a Member's accountability report and to consult an additional Panel Member in case the Chair is involved as one of the main assessors.
 - (vii) To investigate any allegations of conflict of interests or misconduct on the part of any IRP member.
 - (viii) To be a spokesperson for the IRP (or identify an appropriate panel member for this purpose) as and when the need arises.
 - (ix) To plan an appropriate evaluation of the Panel every 2 years, in dialogue with the Accountable Now Board and Secretariat.
- (c) The Chair can be re-elected to a second term.

2. MONITORING OF REPORTING BY MEMBERS

2.1 Objectives

- (a) The IRP shall assess the Reports submitted by Members against:
- (i) the Accountable Now [reporting framework](#) and [questions](#), based on the 12 Accountability Commitments;
 - (ii) the Global Reporting Initiative (GRI) NGO Sector Supplement Guidelines;
 - (iii) or such other reporting guidelines that the Board stipulates (the **Reporting Framework**).
- (b) The standard of review for the assessment of accountability reports is set out at Section 2.3, below.



- (c) The IRP shall provide feedback to each Member and the Board on the content of the reports submitted.
- (d) The IRP shall also provide feedback to the Board on the reporting process as a whole as it considers appropriate, including:
 - (i) recommendations on improvements that can be made to the reporting process or applicable reporting framework (systemic feedback);
 - (ii) feedback on issues disclosed by the assessment of Members' reports considered collectively (e.g. areas of common difficulty for Members or examples of best practice) that the IRP considers may assist in achieving Accountable Now's objectives (thematic feedback).
- (e) For the purpose of this Section 2, "Report" means the periodic Accountability Reports that Members are obliged to submit to the Secretariat regarding compliance with the 12 Accountability Commitments and the applicable Reporting Framework pursuant to Accountable Now and Accountable Now's Articles of Association.

2.2 Process

- (a) The IRP shall work with the Secretariat to review the reports, as follows:
 - (i) the Secretariat shall advise Members of the deadline for reports via email;
 - (ii) Reports shall initially be screened by the Secretariat to ensure that all information required by the applicable Reporting Framework has been provided and that reports are presented in the requisite format. In the event that requisite information appears to have been omitted in error or there are formatting issues the Secretariat shall contact the Member and the Member shall be afforded such time as is reasonable in the circumstances to complete their report;
 - (iii) the Secretariat shall draft a feedback letter for each report and pass the reports and draft feedback letters to three members of the IRP, assigning a first assessor to undertake a thorough review, a second assessor to provide a second review, and a general assessor to identify any key successes, challenges, or questions in the report. The assessors shall take such time as is reasonable to assess the reports (the **Assessment Period**).
 - (iv) the IRP Members will review the reports collaboratively using online tools as set up by the Secretariat, and will meet face to face or by phone conference at least once during the Assessment Period to consider the reports collectively;



- (v) the Board shall have no involvement in the assessment of any report by the IRP, and the IRP shall not discuss with the Board the specific content of any Member's report during the Assessment Period;
- (vi) at the end of the Assessment Period, the three assessing members of the IRP shall by consensus formulate a draft statement to each Member in the format set out at section 2.4 below; and
- (vii) Members shall have four weeks from receipt of the IRP's draft statement to comment on it (the **Reply Period**). The IRP may amend the draft statement in light of comments so received and may either:
 - (A) publish a finalised statement on the website together with the Member's comments and their report; or
 - (B) publish an interim statement on the website stating that it will work with the Member to develop its report, following which it will carry out a further assessment.

In either case, the Secretariat shall publish a final statement from the IRP and the Member's report on the website no later than three months after the end of the Reply Period; and

- (viii) at the end of the Reply Period, the IRP Chair shall provide the Board with an overview of key issues raised during the review of the reports, and any recommendations which the IRP wishes to make (see section 2.5 below).

2.3 Standard of Review

- (a) The IRP shall in all cases review the reports to assess whether they comply with all criteria stipulated in the applicable Reporting Framework.
- (b) Further, the IRP shall consider more broadly whether the Report submitted demonstrates that the Member is acting consistently with Accountable Now's principles and objectives. In this regard, the IRP may consider the reporting record of the relevant Member as a whole.

2.4 Statements to Members

- (a) The IRP shall promptly following the end of the Assessment Period provide each Member with a draft statement informing them either:
 - (i) that their report complies with the applicable Reporting Framework; or



- (ii) that their report does not comply the applicable Reporting Framework and clearly specify the criteria which are not met.
- (b) Further, the IRP in its discretion may add a further statement as to whether, in the IRP's reasonable opinion, the report, the Member's approach to the reporting process, and the Member's reporting record, indicates that the Member is acting consistently with Accountable Now's principles and objectives. In particular the IRP may highlight persistent or gross reporting failures demonstrated by a Member such that it doubts that the Member is meeting its broader Accountability Commitments. The IRP may also highlight examples of best practice disclosed by a Member's report. In all circumstances, the draft statement should be reasoned and give specific examples of failures which are factually supported.
- (c) Members may, during the Reply Period, submit to the IRP their comments, including any justification for particular reporting failures identified.
- (d) At the expiry of the Reply Period, the IRP may modify the draft statement if in its discretion it considers it appropriate and shall publish on Accountable Now's website either a finalised or an interim statement as set out at section 2.2(a)(vii).

2.5 Recommendations to the Board

- (a) At the end of the Reply Period, the IRP may in its discretion communicate to the Board its recommendations as to whether the Board should take action regarding specific Members in respect of any reporting failures. In making such recommendations, the Board should differentiate between:
 - (i) a total failure by the Member to submit any report to the Secretariat;¹
 - (ii) administrative failures (e.g. failure to meet the required deadline, failure properly to complete all sections of the applicable Reporting Framework or to properly format the report despite any communication from the Secretariat at the screening stage);
 - (iii) substantive failures to provide full and complete information as required by the relevant Reporting Framework; and
 - (iv) substantive failures that indicate non-compliance with Accountable Now's principles and objectives (e.g. the provision of misleading information).

¹ The Secretariat will notify the Board separately of those Members that fail to submit a report by the stipulated deadline promptly upon expiry of the deadline.



- (v) A subsequent reporting failure of the same type as previously notified by the IRP to the Member.
- (b) In deciding whether such a recommendation is appropriate, the IRP should consider whether comments provided to the IRP in the Reply Period provide adequate justification for the reporting failure identified. In all circumstances, any recommended further action should be commensurate with the reporting failure disclosed. The IRP may also bring to the Board's attention any previous reporting failures.

3. COMPLAINTS HANDLING

3.1 Objectives

- (a) The IRP shall act as an independent review mechanism in respect of:
 - (i) Complaints by any person or Member against Members;
 - (ii) Complaints by any person or Member against Accountable Now; and
 - (iii) Complaints by Accountable Now against Members.
- (b) For the purpose of this section, "Complaint" means any complaint regarding conduct of the Member or Accountable Now that is incompatible with the 12 Accountability Commitments.

3.2 Process for Complaints against Members by any person (including Accountable Now)

- (a) The IRP shall consider Complaints made against Members in accordance with the procedure for handling Complaints as adopted by the Board from time to time (the "[Complaints Handling Procedure](#)").
- (b) The IRP shall only consider Complaints where the Member cannot resolve them in the first instance or where it has a reasonable basis to consider on the information provided that the Member has failed adequately to resolve them.
- (c) The Board may request that the IRP considers a Complaint in respect of a Member.
- (d) The IRP's role shall be limited to:
 - (i) determining whether, through the processes it adopted, the Member handled the Complaint fairly and transparently in accordance with the 12 Accountability Commitments;



- (ii) determining whether, on the papers provided (together with any further submissions requested by the IRP, and subject to Section 3.2(e), below), the Complaint clearly demonstrates that the Member has acted in breach of the Accountability Commitments' principles.
- (e) The IRP shall be bound by the facts as established in the first instance decision of the Member regarding the Complaint, except in cases of manifest error.

3.3 Process for Complaints against Accountable Now by any person (including self-reference by the Board)

- (a) The IRP shall consider Complaints made against Accountable Now in accordance with the Complaints Handling Procedure.
- (b) The IRP shall only consider Complaints made against Accountable Now where Accountable Now's internal complaints procedure cannot resolve them in the first instance or where it has a reasonable basis to consider on the information provided that Accountable Now has failed adequately to resolve them.
- (c) In appropriate cases, the Board may refer a Complaint against Accountable Now for consideration by the IRP.
- (d) The IRP's role shall be limited to:
 - (i) determining whether, through the processes it adopted, Accountable Now handled the Complaint fairly and transparently in consistency with the 12 Accountability Commitments;
 - (ii) determining whether, on the papers provided (together with any further submissions requested by the IRP, and subject to Section 3.3(e), below), that the Complaint clearly demonstrates that Accountable Now has acted in breach of the Accountability Commitments' principles.
- (e) The IRP shall be bound by the facts as established in the first instance decision of Accountable Now regarding the Complaint, except in cases of manifest error.

3.4 Strike-out Powers

- (a) The IRP shall have broad discretion to strike out Complaints it considers to be inadmissible on the grounds set out in the Complaints Handling Procedure.
- (b) The IRP shall have broad discretion to direct a Complaint to an alternative avenue of investigation or redress if it considers it appropriate to do so in the circumstances.



3.5 Development of Further Guidance

- (a) The IRP may work with the Board to develop and maintain guidance for Members on the handling of complaints internally by the Member.
- (b) The IRP may assist the Members and the Board in the development and dissemination of best practice in respect of the handling of complaints through Accountable Now's peer network.