

New Reporting and Assessment Framework

Why a new Reporting and Assessment Framework?

With the Global Standard for CSO Accountability, we have developed globally accepted key criteria for what makes a good civil society organisation (CSO). The Global Standard's [12 Accountability Commitments](#) have replaced our Charter of 10 Accountability Commitments, after being adopted by our Members at our 2017 annual general meeting (AGM). This naturally calls for a review of the reporting guidelines and assessment criteria.

The new Reporting and Assessment Framework, suggested below, aims to make our reporting and assessment process more global and timely in a way that delivers comparable data in plain language. This framework has been prepared in consultation with the Independent Review Panel, the Accountable Now Secretariat and a review committee of five Accountable Now Members.

The framework is outlined below as follows:

1. [Levels of reporting](#)
2. [Format of reports](#)
3. [Time frame](#)
4. [Assessment criteria](#)
5. [Review process](#)
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1. Different levels of reporting for different target audiences

Information provided under the new Reporting and Assessment Framework should be made accessible to key stakeholders that Members are accountable to, but surely it could be targeted to certain subsets as well. Reports should not just be provided for the Panel! Since different audiences have different levels of interest, it is suggested to split accountability reports into **two standalone reports: an executive summary report and a more detailed report.**

The executive summary report should:

- Provide a meta-level update on the relevant changes, challenges and notable successes faced in the reporting period at the cluster level (impact achieved, stakeholder involvement and organisational effectiveness).
- Not exceed a maximum of eight pages.

Accountable Now Members are encouraged to make user-friendly versions of their executive summary report that are targeted at specific stakeholder groups such as children. However, only the main executive summary report will be assessed by the Independent Review Panel.



The detailed accountability report, which is written for the Independent Review Panel and other interested audiences including the Board, staff, partners and donors, should:

- Start with an opening statement from the chief executive officer (CEO) outlining the strategic importance of accountability in relation to the organisation's mission.
- Address all reporting questions by focusing on progress in the reporting period. We are interested in openness around failures as well as successes, and what has been learned/changed as a result.
- Identify a plan on how to close accountability gaps.
- Report on actions taken to address the Panel's feedback on the previous accountability report.
- Include a quantitative self-assessment against the criteria for overarching self-assessment (scores 1 – 5) and cluster-level assessment (traffic lights: red, amber, green) as outlined below.
- Not exceed a maximum of 30 pages (excluding annexes).
- Include, whenever possible in their following report, the outcomes of discussing the executive summary or the detailed accountability report with relevant key stakeholders. This will ensure that key stakeholders can co-evaluate our Members' assessment of their own performance towards the 12 Accountability Commitments.

2. Format of reports

Under the new Reporting and Assessment Framework, it is suggested to have **no standardised format** for accountability reports. Information on how Members fulfil their accountability commitments could be delivered in any way that best serves the following three objectives:

- Allow stakeholders to hold the organisation to account.
- Trigger positive organisational developments.
- Allow the Independent Review Panel a smooth and proper assessment.

Possible options include:

- Referencing all relevant information in the organisation's annual report.
- Referencing all relevant information in a global accountability report.
- Submitting a stand-alone report following the structure of the reporting questions.

In any case, Accountable Now Members are encouraged to use a reporting format that works for them as long as the report has an **extremely clear and thorough reference (and possibly hyperlinks) to the reporting questions** so that all information can be easily found and assessed by the Panel.



3. Time frame

First accountability report

Since 2012, organisations that are approved for Membership by the Accountable Now Board of Trustees are initially granted Affiliate Membership status. Full Membership is only reached when the organisation has submitted its first Accountability Report, which has then been approved by the Independent Review Panel.

New Accountable Now Members have to submit their **first accountability report no later than 18 months after the end of their financial year** in which they joined Accountable Now. This means that if a Member, whose financial year is the calendar year, joined Accountable Now in December 2017, they will have to submit their first report by 30 June 2019. In that case, the report should cover the financial year 2018. Members are free to submit their first report earlier if they wish.

Annual accountability report

To ensure that the information provided is very timely and hence informative for all stakeholders, Accountable Now Members are asked to submit both their accountability reports (both an executive summary and a detailed accountability report as outlined above) in the quickest way possible, but **no later than six months after their financial year ends**. The report should cover the previous financial year. Audited financial accounts can be handed in separately if this would otherwise prolong the submission date. In that case, the audited accounts will be assessed separately and attached to the Panel's feedback letter on the Accountable Now website. Any further suggestions by Members on how to accelerate the submission of reports in an age of real time information sharing are welcome.

Members who are not able to meet the six month deadline should submit a written request for extension to the Accountable Now Secretariat, outlining the reasons for their request.

Biennial reporting

When the Independent Review Panel has gained sufficient confidence in a Member's accountability performance, they can be moved to biennial reporting (i.e. every two years). It will remain the Panel's decision as to whether organisations have reached a sufficient level of good accountability practice, as this will differ slightly between organisations depending on their size and sector.

This means that Members have to submit **a detailed report every two years and to submit an "interim" executive summary report every year**. This interim executive summary report covers the previous financial year and should:

- Include an opening statement from the chief executive officer (CEO) outlining the strategic importance of accountability to achieved the organisation's mission.
- Provide an update on the improvement areas identified by the Panel's feedback on their previous accountability report.



- Provide an overview of significant organisational changes.
- Not exceed a maximum of 10 pages.

Members have to report for a minimum of three years before this rule can be applied, and to provide evidence of a well-functioning feedback and complaints mechanism, which is the only minimum standard of Accountable Now. The detailed accountability reports of Members reporting biennially should only include **the previous financial year (i.e. the year since their interim executive summary)**.

Consequences of not reporting

If a Member does not fulfil the reporting requirements as outlined above, its Membership may be terminated according to the **sanctions policy** (see [Annex I](#)). In extraordinary circumstances such as major restructuring, mergers, or takeovers, a Member may request to suspend its detailed report for one year subject to written approval by the Accountable Now Board of Trustees. In this case, the reason for the suspension will be mentioned on the Accountable Now website and an executive summary report has to be submitted regardless.

4. Assessment criteria

The task of the Independent Review Panel is to measure and transparently report progress towards compliance of Members with the 12 Accountability Commitments. The Panel reviews all accountability reports and handles [complaints](#) filed with Accountable Now against Accountable Now Members.

Overarching assessment

When assessing accountability reports, the Independent Review Panel will use the following set of overarching assessment criteria:

- i. Convincing evidence that all key decisions taken in the organisation are based on sound knowledge of, and are responsive to, stakeholders.
- ii. Evidence that key stakeholders are well identified, continuously included in relevant stages of work, and have shown good engagement and ownership.
- iii. Overall evidence that the organisation has effective and responsible governance and management (i.e. is well-run).
- iv. A sound plan for improving weak areas and clarity on objectives, resources and cross-organisational responsibilities for implementation.

The Panel will provide **qualitative feedback** in addition to a **quantitative assessment on a scale from 1-5** for each of the four overarching criteria above. This will form the introduction to the report assessment. In their assessment, the Panel will take into consideration the mission of the organisation and its operating model, including whether it works mainly via partners or delivers direct services.



Cluster-level assessment

To ensure accessibility of Accountability Reports and to avoid repetitions, the reporting questions are set at cluster, not commitment, level: a) impact achieved, b) stakeholder involvement and c) organisational effectiveness. The Panel will provide qualitative feedback as well as traffic lights (i.e. red, amber or green) for each set of questions at cluster level. The Panel will also use arrows to show improvement, no change, or deterioration during the reporting period as part of their assessment.

→ **Red**

The commitment is not addressed at all. There is no convincing plan in place to address the commitment in the near future. A convincing plan is in place, but has not been implemented within the planned time frame.

→ **Amber**

Some elements are in place to address the commitment. A convincing plan for how to address the commitment has been established; first steps have been taken to fulfil it; or policies, structures or processes have been developed.

→ **Green**

The commitment is fully addressed: policies, structures and processes are in place. Evidence that these are having the intended effect in practice is submitted. Continuous progress, ambitions and results are documented.

For Members on biennial reporting, the Panel will tailor their qualitative and quantitative assessment of the interim executive summary reports **to their areas of improvement**. The Panel will follow the above assessment criteria as much as possible to ensure consistency and comparability.

Good practice rosettes and awards

Good practice examples identified by the Panel will be added to the [good practice library](#) on the Accountable Now website and will be awarded **rosettes**. Overall, number of rosettes will form part of the overarching criteria assessment (i.e. the fourth criterion). A rosette will be awarded if an organisation demonstrates innovation and/or achieves particularly impressive progress in a certain area of accountability that is applied in an exemplary way across the organisation, and organisational systems ensure high quality is maintained across the organisation and over time. This can be with regard to a full cluster or to a particular set of reporting questions within a cluster. It needs to be particularly well supported with evidence.

A rosette could be published alongside the Accountable Now logo on the Member's website. In the future, the Panel could initiate **accountability awards** in cooperation with relevant networks such as Bond or InterAction, but in any case this will be subject to further consultations with members.

Additional fact checks

As part of their assessment, the Panel might undertake a few fact checks on Members' websites and social media and might also check the responsiveness of Members to complaints and feedback on independent platforms such as Great Non-Profits or Charity Navigator.



Accountable Now's Secretariat might also occasionally test the functionality of Members' formal feedback systems.

5. Review process and publication of assessment

- **Step 1:** Before the Panel reviews accountability reports, the Accountable Now Secretariat pre-screens them, checking that they are completed in full and are consistent with previous reports and promises made. The Secretariat might contact Members to rectify mistakes or highlights sections or issues that were not addressed for the report to be complete. (Weeks 1-5)
- **Step 2:** The Secretariat then sends the reports to the Panel members responsible for reviewing the report. (Weeks 6-7)
- **Step 3:** All reports are individually discussed at the Panel meeting which takes place approximately two months after the reporting deadline.
- **Step 4:** The Secretariat finalises all feedback letters on behalf of the Panel and shares them with the Panel members for their final approval. (Weeks 8-9)
- **Step 5:** The Secretariat then sends the Panel's feedback to each Member, including individual scoring for each Member against the average of all Members, and whenever possible will coordinate calls between the Panel and members to discuss their assessment. (Week 9)
- **Step 6:** Members will be given four weeks to carefully review the assessment and to comment or to share evidence that could substantially change the Panel's assessment. In this case, the Panel could potentially revise their assessment. If the Panel is not satisfied with the evidence provided, Members' comments will be published separately on the website along with the Panel's original assessment. (Weeks 9-13)
- **Step 7:** The Secretariat publishes the reports, the Panel's qualitative assessment, Members' comments and an anonymised average of all Members' scores on Accountable Now's website. (Week 14)

The entire process, from the reporting deadline to publication on the website, takes approximately three to four months. A diagram in [Annex II](#) illustrates this review process. Reports can be uploaded prior to the Panel's assessment if Members prefer a more timely publication on Accountable Now's website.

After gaining some experience with the scoring and how well it works in practice, the Panel will revisit the publishing of anonymous average scoring of all Members on the Accountable Now website. The Secretariat will explore whether resources allow the publication of an **annual "State of CSO Accountability" report** to analyse the overall scoring of Members in a particular year and over time. In these reports, thought leaders might comment on the changing landscape of accountability and how to best navigate emerging changes to ensure optimal organisational development and performance.



6. Using the Accountable Now logo

Members are requested to prominently communicate their Accountable Now membership in order for stakeholders to know what the organisation can be held accountable for. This means that:

- Members are requested to insert the Accountable Now logo and a link to the Accountable Now website on their website.
- Only the parts of an organisation (e.g. the international headquarters) which report fully according to this Reporting and Assessment Framework are allowed to use the Accountable Now logo.
- National entities of an international organisation may use the logo if: the national entity submits a report of its own and this is accepted by the Panel; the international parent organisation collects full reporting data of all national entities and collates them into one consolidated report; or the international parent organisation provides sufficient assurance that it has the necessary internal processes and procedures in place to ensure that their national entities fully adhere to the 12 Accountability Commitments.

7. Transitional period

As soon as the Reporting and Assessment Framework is finalised in late 2017, it can be used by Accountable Now Members. The Panel will offer a one-year transitional period for Members who want to continue reporting using the current reporting guidelines. At the end of 2018, the Panel will convene to discuss their experience assessing accountability reports under the new framework and will consult members in case any changes are needed.

Accountable Now Secretariat

We are happy to provide support to Members, so please do not hesitate to contact us by email or telephone:

Ezgi Akarsu

Programme Manager

Accountable Now

eakarsu@accountablenow.org

+49 (0)30 2062 4697 - 12

Agricolastraße 26 · 10555 Berlin · Germany

www.accountablenow.org



Annex I: Sanctions Policy

Sanctions against Members for a breach of the Reporting and Assessment Framework

Updated in June 2016

1. When the member organisation's report is one month late, the Secretariat contacts the respective organisation, asking for the submission of the report.
2. If the member organisation does not reply within four weeks, the Secretariat will repeat its request for the report.
3. When the report is three months overdue, the issue will be brought to the attention of the Accountable Now Board. The Secretariat contacts the Member on behalf of the Board, communicates any message that the Board at this point wishes to put forward to the member organisation and gives the organisation four weeks' time to lay out the reasons for their delay and the actions they want to take to remedy the situation.
4. If the Member does not react or follow up on their presented plan of action or the Board is otherwise not convinced of the Member's commitment to further comply with the 12 Accountability Commitments and the reporting requirements, it will notify the relevant Member in writing of intention to terminate their Membership.
5. After receiving such notice, the Member will have 14 full days to put forward written representation, which the Board will consider when making their final decision on the termination of membership.
6. At the next scheduled board meeting, the Board will make a formal decision about the exclusion of this Member. According to the Articles of Association, the Board must take this decision by a majority of 75 % of Trustees.



Annex II: Review Process and Timeline

