

## Feedback from the Independent Review Panel Review Round April 2014

Berlin, 11 June 2014

Dear Nigel Chapman,

Thank you for submitting your accountability report to the Charter's Independent Review Panel for assessment. As in previous years we found that the quality of reports is generally improving, demonstrating greater institutional commitment and more evidence that mechanisms are working in practice. Before providing individual feedback on your organisation's report, allow us however to highlight three areas of general concern:

### **1.) *Accountability is a pro-active tool to develop and deliver on key value propositions of an organisation (3.5)***

Accountability is all too often perceived as a defensive tool, when it is really a mechanism to pro-actively define what an organisation wants to be held accountable for i.e. delineating key parameter of its identity and drive organisational development accordingly. The profile disclosure 3.5 looks like a rather technical question on how the report is compiled; but it covers a lot more by asking: how do you use the report as an opportunity for a cross functional systematic and critical reflection on how accountability is best implemented and underpins the legitimacy and quality of your organisation's work. Please describe under 3.5 how you use the reporting process to embed accountability into your organisation. Against this background Members are also strongly encouraged to place the Charter logo prominently on their website and to further link to the Charter website, so that stakeholders know what to hold you accountable against.

### **2.) *Complaints Handling Mechanisms (NGO2)***

Having a fully functioning complaints handling mechanism in place is the only Minimum Standard for Charter Members so far. The Panel is very concerned about rather slow progress by many Charter Members to comply with this. We have therefore decided to ask the Charter Board to look into implementing a timeline policy for compliance. In our view the leeway should be no longer than two to maximum three years after a Minimum Standard has been adopted. You find examples of well-functioning complaints handling mechanisms in the Good Practice document on the Charter website, capturing good examples from this and previous reporting rounds.

### **3.) *Succinctness and communication quality***

There is a danger that accountability standards develop a life of their own and become increasingly complex and detached. We have noted that Charter reports tend to get longer without necessarily providing more relevant information. It is important however to use these reports to actively communicate internally and externally how accountability is an integral part of your organisation and strengthens the quality of your work. In order for these reports to be read, we suggest that they should have a maximum of 40 pages. For each GRI indicator it is sufficient to report three things:

- a) Do you have policies and processes in place to address the issue?
- b) Do you have evidence that it is embedded in systematic practice?
- c) Is there evidence to show that this has led to improved quality of work?

Sometimes the Panel asks for more information. We are aware of this and try to limit it. But with all questions we encourage you strongly to be as succinct as possible, and take the above three parameters as guidance. Also try to avoid repetition and where illustrations are given, please keep these brief. Plain language and a minimum of acronyms are also welcome. Organisations who wish to merge their accountability report with the annual report are

encouraged to additionally provide a separate and more reflective addendum relating to the Charter if the annual reports do not embrace that due to a desire to be more promotional.

Organisation-specific feedback to Plan International:

*Plan International's sixth report is again very good and comprehensive. As in previous years, Plan reports on strong policies in place at all levels. **Evidence** that they work well in practice and have led to positive management response is still scarce however. It is also not entirely clear how Plan's **commitment** to accountability drives organisational development. In this regard the statement of the most senior decision maker should be more explicit to shape the line of thought for the rest of the report.*

*4.10, 4.16, NGO3 and NGO4 can be seen as **Good Practice**. Plan can be commended for a strong Monitoring, Evaluation and Learning mechanism, comprehensive Board evaluations, strategic and far reaching investments into mainstreaming gender issues and actively integrating youth into its work. It is not clear, however, if youth participates in a consultative way only, or also at the decision making level, and if this participation is occasional or regular. Despite strong policies for partnering, it is also not quite clear how authority and decision making is effectively delegated to the national and local level and how the new organisational structure has affected this – either positively or negatively. More information on how Plan arrives at the precise impact figures it presents in the report would be welcome. Moreover, the Panel observes the risk for a slight policy overload.*

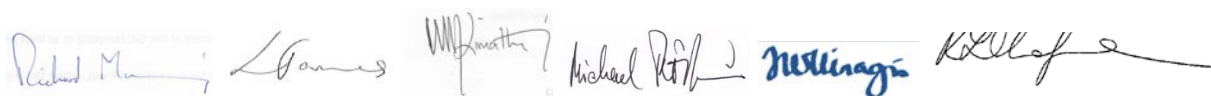
*Although the measurements for environmental performance have improved, there is an increase of 36% of greenhouse gas emissions from 2011/2012 to 2012/2013. This increase seems very high and is not sufficiently explained. Plan International is commended for providing the **GAP Analysis Table** for a second year in a row. Progress reports in regard to MEL, gender mainstreaming and measuring environmental impact have been noted.*

*Finally, Plan International is encouraged to clarify and widen the envisaged audience for its report. The report is at times difficult to read (too many abbreviations etc.) and necessitates prior knowledge from the reader. One way of making the information more accessible to trustees, beneficiaries and other stakeholders would be to make the report more succinct and reader friendly. It is acknowledged that Plan links from its [website](#) to the Charter and has the Charter logo visibly placed on this webpage.*

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 the Charter 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 corrections by 10 July 2014.

If you have any other feedback or comments on our work, please share with us by sending them to the Charter Secretariat. We would very much like to hear your views.

Yours sincerely,



Richard Manning · Louise James · Wambui Kimathi · Michael Röskau · Janet Kiragu · Rhonda Chapman

**Review Round April 2014  
Cover Note on Accountability Report**

**Plan International**

*Reporting period: 1 July 2012 – 30 June 2013*

<b>PROFILE DISCLOSURES</b>	
<b>I. Strategy and Analysis</b>	
1.1	<p><b>Statement from the most senior decision-maker</b> <i>Partially addressed</i></p> <p>The statement of the most senior decision maker gives a good indication of how climate change, urbanisation and other global developments challenge the effectiveness of current programme work. Aligning Plan to work together more closely as <i>one</i> global organisation with shared global standards is one of the consequences, more use of IT another. It remains unclear, however, how accountability features in this strategy. Plan is encouraged to specify who the organisation feels accountable to, what it feels accountable for, and how this drives organisational development.</p>
<b>II. Organisational Profile</b>	
2.1	<p><b>Name of organisation</b> <i>Fully addressed</i></p>
2.2	<p><b>Primary activities</b> <i>Fully addressed</i></p> <p>A very good overview is provided about the primary activities of the organisation and how they are linked to achieving the overall goal of improving the rights and opportunities for marginalised children. The text could further benefit from less repetition and a more succinct flow of arguments.</p>
2.3	<p><b>Operational structure</b> <i>Fully addressed</i></p> <p>The legal and operational structure and regional division of work is very well explained.</p>
2.4 – 2.7	<p><b>Headquarter location / Nature of ownership / People served</b> <i>Fully addressed</i></p> <p>Given the broad target audience for this report described in 2.7, the Panel suggests a more succinct report in plain language for the next round.</p>
2.8	<p><b>Scale of organisation</b> <i>Partially addressed</i></p> <p>The report provides very well laid out information on indicators for the scale of the organisation. It would be good to compare figures over time and get an indication of the number of volunteers supporting Plan.</p>
2.9 – 2.10	<p><b>Significant changes to previous reporting / Awards received</b> <i>Fully addressed</i></p>

<b>III. Report Parameters</b>	
3.1 – 3.4	<b>Reporting period / Date of most recent report / Contact person</b> <i>Fully addressed</i>
3.5	<b>Reporting process</b> <i>Partially addressed</i> Plan is commended for putting together a broad cross functional team to determine the scope and content of the report. It would be interesting to receive some more information on how the report is used to drive and improve organisational development in the various stages of: putting the report together, disseminating it, collecting and assessing feedback (including from the Panel) and acting upon it.
3.6 – 3.7	<b>Report boundary / Specific limitations</b> <i>Fully addressed</i>
3.8	<b>Basis for reporting</b> <i>Partially addressed</i> This indicator does not only ask for the basis of financial reporting, but also for the basis of reporting on the organisation's delivery against accountability commitments in general. The Panel is interested to learn if any of the Plan International Global Processes (i.e. those which form the basis of the cross-functional group described in 3.5) are utilised to encourage and/or support Plan National Offices to also adhere to the accountability requirements of the Charter.
3.10, 3.11, 3.13	<b>Reporting parameters</b> <i>Fully addressed</i>
<b>IV. Mission, Values, Governance, and Stakeholder Engagement</b>	
4.1	<b>Governance structure</b> <i>Partially addressed</i> The report provides a very concise description of Plan's governance structure with a strong central body, comprised of delegates from rather independent national entities. More information on whom Members of the highest governance body are accountable to would be helpful.
4.2	<b>Division of power between the governance body and management</b> <i>Fully addressed</i> Plan describes the roles of the International Board, the Chair and Vice-Chair as well as of the Members' Assembly, but does not provide information on the senior executives. The Chair of the Members' Assembly is also the Chair of the International Board. Please also indicate how the separation of powers between the Members' Assembly, International Board and CEO is ensured in practice (e.g. do senior executive team members attend Board meetings but do not vote?).
4.3	<b>Independence of Board Members</b> <i>Fully addressed</i>
4.4	<b>Feedback from internal stakeholders</b> <i>Partially addressed</i>

	<p>It is acknowledged that the National Organisations of Plan make up the highest governance body, enabling it to determine its course and that the Board reports annually to the Members' Assembly. Other Charter Members also circulate Board agendas and outcomes for Members to comment or provide further spaces for meaningful engagement between staff and Board. Please further indicate if there are additional ways in which Plan ensures that the Board makes best use of all staff knowledge before taking decisions and that staff feels sufficiently involved and informed to drive the organisation's further development. Give evidence examples where possible.</p>
4.5	<p><b>Compensation and benefits</b>  <i>Addressed</i>        Plan International is commended for reviewing senior manager's remuneration each year. It would be good to state by whom and why organisational performance is not taken into account.</p>
4.6, 4.8	<p><b>Managing conflicts of interest / Internally developed codes, principles or values</b>  <i>Fully addressed</i></p>
4.10	<p><b>Ensuring performance of highest governance body</b>  <i>Fully addressed</i>        Plan describes a number of ways in which the performance of the highest governance body is reviewed. In particular the "critical observer" role of alternating Board members can be regarded as <b>Good Practice</b>. It would be interesting to know if the outcome of the evaluations is also shared with a broader audience than just the Board itself – e.g. the Members' Assembly – and what Plan does with this information.</p>
4.12	<p><b>Commitments to external initiatives</b>  <i>Fully addressed</i>        Plan has subscribed to numerous charters, principles and initiatives in support of strong internal and external accountability. It would be interesting to know how Plan International effectively manages to combine the multitude of requirements this entails and how the organisation liaises with National Offices on these.</p>
4.14 – 4.15	<p><b>List of stakeholders / Basis for identification of stakeholders</b>  <i>Fully addressed</i></p>
4.16	<p><b>Processes for stakeholder engagement</b>  <i>Fully addressed</i>        The format of a Youth Steering Group and Youth Advisory Panel to ensure key stakeholder involvement can be regarded as <b>Good Practice</b>. It would be interesting to know if the Steering Group is only advisory in nature or also has decision making power. The Panel would further like to know if the Keystone survey on how partners perceive Plan was made public.</p>
4.17	<p><b>Topics of concern identified by stakeholders</b>  <i>Fully addressed</i>        The Panel looks forward to a report of the new Partnership Standards to improve Plan's work with local CSOs in particular. This is a commendable effort. It will be interesting to see if Plan International determines these</p>

	standards themselves or if they engage in a participatory process for partner CSOs to have genuine input into defining these standards from their perspective.
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PERFORMANCE INDICATORS	
I. Programme Effectiveness	
NGO1	<p><b><i>Involvement of affected stakeholder groups</i></b>  <i>Fully addressed</i></p> <p>Plan's stakeholders - in particular youth and their communities - are consulted extensively in country strategic and programme planning, implementation and evaluation. Plan adequately demonstrates that they have guidelines to ensure that participatory processes and stakeholder consultation are systematically utilised in the development of key documents, country strategies etc. It would be good to understand, however, which de facto influence this stakeholder engagement had on guiding Plan's strategies, activities and evaluation throughout the duration of programmes and activities.</p>
NGO2	<p><b><i>Mechanisms for feedback and complaints</i></b>  <i>Partially addressed</i></p> <p>It is acknowledged that Plan provides a number of platforms and processes for stakeholder feedback at many stages of a programme cycle. The whole section from NGO1 – NGO 6 would profit, however, from an introduction into the numerous instruments including abbreviations of Plan mechanisms at the beginning. Taking it from there, NGO1 is about the question of decision making authority at the various levels from global to national and local. NGO2 focuses on the <i>systems</i> to provide feedback and evidence of their effectiveness. In this regard, it would be interesting to know how many complaints Plan received, in which categories, and how many of them remain unresolved. The Panel would also welcome some more information on the formal complaints process, e.g. who can complain about what and who addresses the complaint (i.e. management, the Board etc. – the generic term 'we' is confusing here).</p>
NGO3	<p><b><i>Programme monitoring, evaluation and learning</i></b>  <i>Fully addressed</i></p> <p>A well laid out process is described for monitoring, evaluating and learning in regard to Plan's global objectives and how this is measured across time, regions and thematic areas. The Post-Intervention Studies, conducted to see how sustainable Plan's interventions prove to be five years after they left, can be seen as <b>Good Practice</b>. Again the entire section would profit from pulling the various pieces of information together in a more succinct summary of (i) policies in place, (ii) evidence they work in practice and (iii) assurance that they inform positive management decisions.</p>
NGO4	<p><b><i>Gender and diversity</i></b>  <i>Fully addressed</i></p> <p>Plan can be commended for making substantial efforts to mainstream gender issues into its strategy, programmes, staff capacity building, advocacy work and budgeting processes. This is <b>Good Practice</b>. Plan also touches upon broader issues of exclusion. It is appreciated that the organisation measures success against clear targets and indicators. However, apart from their disability working</p>

	<p>group, there is little information about other areas of addressing potential exclusion due to e.g. ethnicity, religion, and age. The section could be shorter and more evidence of success is appreciated in the next report.</p>
NGO5	<p><b>Advocacy positions and public awareness campaigns</b>  <i>Partially addressed</i></p> <p>Plan describes a sound process for arriving at policy positions including expertise from a number of internal and external sources at all levels. It does not demonstrate, however, how corrective action is taken, if the necessity arises, or if there are clear exit strategies. Furthermore, it would be interesting to know if a right of reply is given.</p>
NGO6	<p><b>Coordination with other actors</b>  <i>Fully addressed</i></p> <p>Plan reports on very sound situation analysis before entering into a new programme taking into account what the gaps are in achieving children's rights and how Plan's specific contribution could leverage other actors work in this field. Partnering is explicitly encouraged and progress monitored. Plan is also a very active Member of numerous sector wide and UN initiatives to improve coordination. Some reflection on the Keystone report and any changes resulting from it would be helpful here (with reference to 4.17).</p>
<b>II. Financial Management</b>	
NGO7	<p><b>Resource allocation</b>  <i>Fully addressed</i></p> <p>Plan reports on a robust budgeting procedure linking global and national strategic priorities to resource allocation and securing Board and Members' Assembly approval. It would be good to hear more on how resource spending is tracked and evidence that internal and external control mechanisms work well to optimise the use of funds and minimise the risk of misuse.</p>
NGO8	<p><b>Sources of Funding</b>  <i>Fully addressed</i></p>
<b>III. Environmental Management</b>	
EN16	<p><b>Greenhouse gas emissions of operations</b>  <i>Fully addressed</i></p> <p>Plan is commended for investing resources into a more robust and complete reporting system covering CO2 emissions from operations across the world. A rise of 36% in emissions between 2012 and 2013 is however very high indeed. If this is in part due to overall growth of Plan it would be good to indicate the growth factor to set it into perspective. It is also not clear why some locations shifted from lower to higher carbon emission factors. Finally, it would be interesting to know more about Plan's engagement with country offices – especially those in places of high energy consumption (where air conditioners are used etc.). The Panel looks forward to hearing more about the training required in local offices.</p>
EN18	<p><b>Initiatives to reduce emissions of operations</b>  <i>Fully addressed</i></p> <p>Plan reports to develop a global Environmental Strategy for Board approval in June 2014. The Panel looks forward to hearing more about this next year, in</p>

	<p>particular, if Plan sets clear targets and assigns senior management responsibility to monitor progress.</p> <p>The Panel's feedback from last year is followed up upon and several interesting national level initiatives to reduce Plan's environmental impact are described. A per-capita assessment of travel would be useful to see how often and far individuals are travelling and if there is a change in cultural practices – i.e. staff reducing travel where possible. The Panel would like to know if some of the good changes being instituted by different Plan offices are being shared as examples of good practice amongst the global group beyond this report.</p>
EN26	<p><b><i>Initiatives to mitigate environmental impact of activities and services</i></b> <i>Fully addressed</i></p> <p>Plan has started to gather anecdotal evidence on initiatives across their country and field offices with regard to the impact of their services and activities. The Panel welcomes evidence of how Plan is taking new initiatives and good practice demonstrated by some offices as described here and shared with their peers across the federation in order to encourage good practice and encourage positive changes.</p>
EN29	<p><b><i>Significant environmental impacts of transporting products used</i></b> <i>Fully addressed</i></p> <p>As this indicator is also covered with the information provided under EN16 and EN18, it will be removed from the list of mandatory indicators.</p>
<b>IV. Human Resource Management</b>	
LA1	<p><b><i>Size and composition of workforce</i></b> <i>Partially addressed</i></p> <p>The information still does not include disaggregated data on the contract type (full/part time), gender and age, and notes again that it does not systemically collect information on volunteers. It would be interesting to know why there was a particular rise in staff at the headquarter level – although the percentage figure given (26%) seems excessive, if the absolute numbers are correct. Does the number of “internationals” correspond to “expatriates”?</p>
EC7	<p><b><i>Procedure for local hiring</i></b> <i>Partially addressed</i></p> <p>Plan reports that it is considered unlawful to monitor the ethnicity of locally employed staff and that the organisation seeks legal advice on this. While this is respected, it is still important to understand what Plan's policy with regard to prioritising local hiring is. Does Plan, as a matter of preference or written policy, preferably look at local staff? Does Plan specifically build local capacities?</p>
NGO9	<p><b><i>Mechanisms to raise grievances</i></b> <i>Partially addressed</i></p> <p>A Grievance Resolution Policy is in place. It would be good to provide evidence that it is used in practice, how many complaints were received and if they could be resolved.</p> <p>Employee engagement surveys are undertaken externally every three years and results discussed. Plan is encouraged to indicate what the results are with regard to employee satisfaction at the workplace and to further describe the action plans</p>



	resulting from feedback provided by staff.
LA10	<p><b>Workforce training</b> <i>Partially addressed</i></p> <p>Plan reports that they are unable to provide figures for the exact number of hours training its staff received during 2012/2013. The organisation will implement a Human Resource Information System which will also capture more specific information on Learning and Development – in particular the levels and types of employee training undertaken. It would be also interesting to know how Plan identifies training needs and how success of trainings is evaluated.</p>
LA12	<p><b>Global talent management</b> <i>Addressed</i></p> <p>98% of Plan International staff received performance reviews in FY2013. The Panel looks forward to data on the percentage of workforce that receives performance reviews across all Plan operations. It is also important to capture how Plan identifies future HR needs, how this shapes staff development initiatives and if there is evidence that global talent development works well.</p>
LA13	<p><b>Diversity of workforce and governance bodies</b> <i>Addressed</i></p> <p>The level of information provided is the same as in the previous two reports, i.e. data on governance/management bodies are broken down by gender and region. Plan reports relatively equal distribution of male and female representatives at Board and senior management level. However, little representation from the Global South is noticed and data on age and gender is missing. It would be interesting to understand which groups of people should be represented in these bodies and if Plan sets itself targets for improvement.</p>
<b>V. Responsible Management of Impacts on Society</b>	
SO1	<p><b>Managing the organisation's impact on local communities</b> <i>Fully addressed</i></p> <p>Plan reports on particularly sound Child Protection policies, evidence that they are used in practice, and incidents which were raised. The anecdotal evidence given with regard to its intervention in the Philippines is very good and honest. Plan can be commended for conducting a full-post intervention study and demonstrating a significant investment on their part. Information if feedback from communities has informed management decisions and responses is welcome for the next report. The information provided would benefit from being a bit more succinct and making the link with the various programme effectiveness mechanisms used across Plan a lot clearer.</p>
SO3	<p><b>Anti-corruption practices</b> <i>Partially addressed</i></p> <p>Plan reports on Anti-Fraud, Anti-Corruption and Whistleblower policies in place, and trainings, mailings, posters and workshops to support its implementation. Conducting a survey on how familiar staff is de facto with the policies would be good evidence to support that it works well in practice. Plan is commended for implementing an independent external whistleblower service. It would be good to know how Plan systematically assesses risks of corruption, bribery, nepotism, fraud or misuse of entrusted power in its activities and programmes and at what point the governance body is involved or informed.</p>

SO4	<p><b>Actions taken in response of corruption incidents</b></p> <p><i>Partially addressed</i></p> <p>Clear processes are described on what happens when incidents of corruption are detected. In particular there are clear reporting lines to the Counter Fraud Unit, which either deals with them internally or refers it to local authorities where appropriate. It would be good to know how frequently incidents of corruption happen and which actions were taken in response.</p>
<b>VI. Ethical Fundraising</b>	
PR6	<p><b>Ethical fundraising and marketing communications</b></p> <p><i>Partially addressed</i></p> <p>Plan reports that fundraising activities rest with National Organisations which are separate legal entities that have to comply with their respective jurisdictions. There is, however, a limited number of global policies covering child protection issues, safeguarding independence and sensibility towards fundraising from the business sector. This is particularly important for a child sponsorship organisation where the sponsors have the relationships with the National Office - decisions are made at the headquarters and money is spent in country offices. Plan is encouraged to report on the number of complaints in regard to breaches of fundraising regulations and actions taken in response.</p>

## Plan International Gap Analysis Table – Areas of Commitments and Progress achieved

Accountability is a process of continuous improvement. Each year Charter Members in their accountability reports identify and prioritise areas for improvement and corrective actions they plan to take. As of reports submitted in 2014, Members are asked to capture these commitments in this Gap Analysis Table. The Independent Review Panel may suggest the Member to add further issues when reviewing the Member's report. Each year following, the table shall be submitted along with the accountability report and will then be used as a basis to demonstrate progress. The table will be published on the website along with the accountability report and the feedback from the Panel. Please note that the rows where commitments cannot be identified can be deleted from the table.

GRI – Performance Indicators	Reporting year 2010/2011	Reporting year 2011/2012	Reporting year 2012/2013	Reporting year 2013/2014
<b>Programme Effectiveness</b>				
NGO1: Processes for involvement of affected stakeholder groups.	“(…) <i>the challenge of enabling consistent representation of excluded / marginalised groups is an area that Plan needs to strengthen as emphasised in Plan’s strategy 2015. To begin to address this challenge Plan commissioned a ‘Strategic review on inclusion’ during the current reporting period (concluded in October 2012). The review is a starting point to identify and implement steps to improve Plan’s practice on inclusion.</i> ”	<p>“<i>During the reporting period Plan started work on the Performance Agenda [...].</i></p> <p>“<i>One of the priority initiatives within the Performance Agenda is to Pilot feedback systems that will enable Plan to systematically use feedback from the people we work with to inform management decision-making.</i>”</p> <p>“<i>Plan commissioned a Strategic review on inclusion during the current reporting period (concluded in October 2012). The review is the starting point to identify and implement steps to improve Plan’s practice on inclusion.</i>”</p>	“ <i>The aim going forward is to use [conducted] research to inform the piloting of feedback mechanisms.</i> ”	
NGO3: System for program monitoring, evaluation and	“(…) <i>very few Country Offices described a systematic process for ensuring that lessons learned (once</i>	“ <i>The systematic follow-up is still, however, an area that Plan needs to strengthen, building on existing good</i>	“ <i>We are already implementing change [...] in developing a global programme quality policy [...].</i> ”	

learning.	<i>identified) resulted in actions with clear responsibilities and time-frames'. This is an area for focus in FY12."</i>	<p><i>country practice complemented by the development of the Evaluation standards (this has been started during this reporting period."</i></p> <p><i>"[...] An initial output of the Plan Academy introduced during the current reporting period was a CCCD induction programme. The Plan Academy will be launched during FY13 and will provide an opportunity for continuous learning (...) on Plan's CCCD approach, including addressing issues highlighted in the CCCD evaluations."</i></p>	<i>"The next stage will be to incorporate the standards formally into programme monitoring and evaluation processes."</i>	
NGO4: Measures to integrate gender and diversity into program.		<p><i>"Gender training teams have been set up in all regional and country offices across Plan [...] A robust Monitoring and Evaluation system will be put into place in FY13."</i></p> <p><i>"[...] Our next steps will be to harness the energy and commitment to gender across Plan, and to develop global programmes on gender equality that can be implemented across countries, potentially at scale, in order to maximise Plan's overall impact.."</i></p>	<i>"Operational guidance, alongside support tools for implementation will be developed in FY2014."</i>	
<b>Economic</b>				
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<b>Environmental</b>				
EN16: Direct and indirect greenhouse gas emissions.	<i>"Plan's International Board approved a program of work to commence in the year to 30 June 2012, to analyse Plan's global environmental footprint and to put in place a sustainable mechanism for measurement and</i>	<i>"Plan has introduced environmental reporting during the reporting period [...] Environmental Key Performance Indicators have been measured [...] these have also been converted into carbon emission equivalents. Plan recognizes that reporting is not yet</i>	<i>"Plan has taken actions to develop the identified opportunities for improvement by automating the reporting system, and providing specific environmental reporting training to those with reporting responsibilities."</i>	

	<i>reporting.”</i>	<i>reliable.”</i> <i>“[...] During 2013, the Board will consider mechanisms to improve the quality and accuracy of reporting and steps to adopt to improve management of Plan’s environmental impact.”</i>		
EN18: Initiatives to reduce greenhouse gas emissions and reductions achieved.	<i>“Initiatives to reduce the environmental impact of Plan’s operations may be implemented when measures of the environmental impact are available through the programme of work described under Indicator 10/EN16 above.”</i>	<i>“Once steps have been taken to improve the quality and accuracy of reporting during 2013, management and the International Board will [...] implement initiatives to reduce greenhouse gas emissions.”</i>	Plan reports to develop a global Environmental Strategy for Board approval in June 2014.	
<b>Labor</b>				
LA1: Size and composition of total workforce.			<i>“For the first time, during 2014 Plan International will have a globally implemented HR Information System in every country in which we work, enabling reporting of this data on a global basis. Once this system is fully operationalised, we intend to report this global data.”</i>	
LA10: Workforce training.		<i>“(...) a new learning management system called ‘Success Factors’ will be implemented mid to late 2014 [...] Success Factors includes a powerful reporting tool that will allow us to see how much training each employee has taken.”</i>	Plan reports to implement a Human Resource Information System which will also capture more specific information on Learning and Development.	
<b>Responsible Management of Impacts on Society</b>				
SO1: Nature, scope, and effectiveness of any programs	<i>“The [post-intervention study in Kenya in FY11] provided valuable lessons on sustainability that has been widely disseminated within the</i>			

	<i>organisation. A further study, building on the previous study, is planned for FY12.”</i>			
SO3: Percentage of employees trained in organization’s anti-corruption policies and procedures.			<i>“A comprehensive programme of workshops [on counter-fraud and counter-corruption] for all countries will be delivered during FY2015 and FY 2016.”</i>	
<b>Ethical Fundraising</b>				
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Profile Disclosures – In report covering 2012/2013:

4.6 Plan will be reviewing its Conflicts of Interest Policy during FY2014, with a view to implementing the revised policy during FY2015.

4.17 Plan identified the need to complete its work on developing a set of Partnership Standards to define and give consistency on how to engage with local partners. This will be implemented during FY2015.