

Feedback from the Independent Review Panel Review Round November 2014

Berlin, 21 January 2015

Dear Mr. Jenkins,

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 12 reports submitted for the fall 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.

Please ensure that all the three points listed above are taken into consideration when collecting data for the next INGO Charter report.

Organisation-specific feedback to World Vision International

World Vision International's seventh report to the INGO Accountability Charter can be generally regarded as good, complete and having taken on board the Panel's feedback. It is what World Vision calls an "Accountability Update" in between two comprehensive reports and was handed in together with a response letter to the Panel's feedback on the 2012 report, pointing at a number of improvements that will be made in 2014.

The Panel decided to take both the 2013 Update Report and the comprehensive Response letter to the 2012 Report into consideration when assessing World Vision's accountability performance. This was not an easy task, however, since it meant looking at two rather than one document and, moreover, two documents that were not well aligned. In the future, World Vision is urged to follow the agreed process for all Charter Members: The organisation should provide a response letter with a clear plan for improvements four to six weeks after a report has been assessed. Again, one year after the end of their financial year, the report on this subsequent year as stand-alone document is due. This report should demonstrate that promises made in the earlier response letter have actually been followed up. Accessibility is key to accountability and we found that this process works very well for internal and external stakeholders who want to get a good up to date picture of where an organisation is with its accountability.

The report provides information on a large number of areas in which World Vision is developing new policies, gathering knowledge, piloting new systems. It is clear that the organisation is working to improve within a number of areas and their openness on the identified gaps and challenges as well as timelines for improvement are appreciated. The Panel is looking forward to progress in the next report. Good **evidence** is submitted of accountability working well in practice. The organisation's focus on outcome accountability can be praised.

The report provides thorough information on the internal auditing system, steps taken to strengthen fraud investigation systems and an overview of the total confirmed fraud loss and different fraud types (SO4). This can be seen as **Good Practice**. The report furthermore provides a very good programmatic framework.

World Vision reports on a number of non-mandatory indicators. The assessment mandate of the Panel does not cover these extra indicators, but it welcomes the extra effort. Overall, World Vision can be commended for showing a great level of **institutional commitment to accountability**. But for it to be fully recognised, it will have to be supported by more qualitative and accessible reporting in the coming years.

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 "**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 also as a baseline for you to summarise progress made in these areas and covered in more detail in the full report. Please feel free to adjust and complement this analysis from your perspective.

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 21 February 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 · Wambui Kimathi · Michael Röska · Jane Kiragu



Rhonda Chapman · John Clark · Saroeun Soeung

**Review Round November 2014
Cover Note on Accountability Update Report**

World Vision International

Reporting period: 01 October 2012 – 30 September 2013

PROFILE DISCLOSURES	
I. Strategy and Analysis	
1.1	<p>Statement from the most senior decision-maker <i>Fully addressed</i></p> <p>The statement provided by the organisations' most senior decision-makers contains a solid commitment to accountability, as it describes their deepened efforts to improve in this area (e.g. impact, risk assessment, anti-corruption). As suggested in the previous report, the Panel would have found it helpful to understand more how this commitment to accountability has shaped World Vision's strategy and key management decisions. Furthermore, this would have been a good place to provide more information on the approach taken with this Update Report.</p>
II. Organisational Profile	
2.1 – 2.7	<p>Name of organisation and primary activities / Operational structure Headquarter location / Number of countries / Nature of ownership Target audience <i>Fully addressed</i></p>
2.8 – 2.9	<p>Scale of organisation / Significant changes to previous reporting <i>Fully addressed</i></p> <p>The number of volunteers provided is an estimate and applies to World Vision International only.</p>
2.10	<p>Awards received <i>Fully addressed</i></p> <p>The Panel congratulates World Vision Thailand and Korea for the awards they received during 2013.</p>
III. Report Parameters	
3.1 – 3.4	<p>Reporting period / Date of most recent report / Reporting cycle / Contact person <i>Fully addressed</i></p> <p>The report covers the period from 01 October 2012 to 30 September 2013.</p>
3.5	<p>Reporting process <i>Fully addressed</i></p> <p>In the response letter to the Panel's previous feedback letter, the organisation states that the next report will include more information on how feedback is</p>

	encouraged, received and incorporated in strategy development, as suggested by the Panel in their feedback on the previous report.
3.6 – 3.7	Report boundary / Specific limitations <i>Fully addressed</i>
3.8	Basis for reporting <i>Fully addressed</i> In the response letter to the Panel’s feedback letter, the organisation provides more information and states that their next report will include more information on the creation of a new, global unit for learning and knowledge management. The Panel welcomes progress in this regard.
3.10 – 3.12	Reporting parameters / Reference table <i>Fully addressed</i>
IV. Mission, Values, Governance, and Stakeholder Engagement	
4.1	Governance structure <i>Fully addressed</i> In the response letter to the Panel’s previous feedback letter, the organisation refers to pages in the Update Report and mentions that steps for improvement in the areas highlighted by the Panel (e.g. low number of women represented in the Board or how specifically the governance structure supports World Vision’s mission) are taken.
4.2	Division of power between the governance body and management <i>Partially addressed</i> In the response letter to the Panel’s previous feedback letter, World Vision refers to pages in the Update Report that are not included in the reference table (p. 5-7). This information provides some information on how the Board has worked during the reporting period, i.e. with committees, but does not provide an overview of how this works in practice. The governance review is positively noted. However, actual results would have been helpful.
4.3	Independence of Board Members <i>Fully addressed</i>
4.4	Feedback from internal stakeholders <i>Addressed</i> In the response letter to the Panel’s feedback letter on the last report, the organisation states a commitment to include a section on the process for feedback in their next report covering 2014. The Panel looks forward to progress in this regard and highlights that for transparency reasons, this commitment could have been included in the report as well. Moreover, very good evidence and specific examples of stakeholder involvement are provided on p.23/24.
4.5	Compensation and benefits <i>Fully addressed</i> The organisation’s answer in the Update Report is “As in 2012” which was

	seen as fully addressed and Good Practice by the Panel at the time. However, in light of public demands, the Panel would also be interested to know if the most senior leadership management team reports the receipt of any significant remuneration from outside the organisation to ensure potential conflicts of interest are managed well? And does World Vision publish a register of potential conflicts of interest for senior management?
4.6	<p>Managing conflicts of interest <i>Fully addressed</i></p> <p>In the response letter to the Panel’s feedback letter on the last report, the organisation states a commitment to provide evidence in their next report that the policy is working, as suggested by the Panel. Again, for transparency reasons, this commitment could have been included in the actual report as well.</p>
4.10	<p>Ensuring performance of highest governance body <i>Fully addressed</i></p> <p>World Vision describes a sound process for their international as well as national boards. They report on the outcomes of a revision done of the Policy on Board and Advisory, leading to a revised policy providing more clarity in how governance bodies shall function. The organisation also commits to providing more information on this policy in their next accountability report. Furthermore, the Panel suggests providing a link to the policy in the next report.</p>
4.12	<p>Social charters, principles or other initiatives to which the organisation subscribes <i>Fully addressed</i></p>
4.14, 4.15	<p>List of stakeholders / Basis for identification of stakeholders <i>Fully addressed</i></p> <p>The organisation’s answer in the Update Report is “As in 2012” which were both seen as fully addressed by the Panel at the time. Especially the overall approach for stakeholder identification and list of criteria determining the value of external relationship were highly commended by the Panel.</p>

PERFORMANCE INDICATORS	
I. Programme Effectiveness	
NGO1	<p>Involvement of affected stakeholder groups <i>Partially addressed</i></p> <p>The relevant answer was found on p.35 providing information on “Accountability to Children and Communities Learning and Exchange Workshop” held during the reporting period and ending in an agreement to in 2014 develop guidance aiming to help establishing feedback mechanisms. The Charter Secretariat and Panel would welcome the mentioned report covering the workshop on accountability to communities which seems particularly interesting from the perspective of digital accountability tools. In the response letter to the Panel’s feedback letter, the organisation furthermore refers to additional pages in the Update Report containing information on their system for tracking field offices’ contributions to the</p>

	<p>organisation's targets, including concrete examples from the various offices. Moreover, World Vision's four dimensions of accountability constitute the first ever global baseline, including the quality of engagement. All in all, the information is relevant and good evidence that policies work well is provided on p.23/24.</p> <p>Given that the Profile Disclosures 4.16 and 4.17 have been moved to this indicator, feedback is provided here. They comment that reporting on their responsiveness to the many stakeholder constituencies present a major challenge and that their capacity to provide evidence will be improved when national accountability reporting is rolled out. A commitment to include more information in the next accountability report is made. Furthermore, in the response to the last Panel feedback, World Vision explains that there is no organisation-wide compilation of topics raised by stakeholders and that a proxy applied is the demonstration that feedback mechanisms are in place.</p>
NGO2	<p><i>Mechanisms for feedback and complaints</i> <i>Partially addressed</i></p> <p>Pages 36ff. provide examples on work done to develop feedback mechanisms (see more under NGO1 above). In the response letter to the Panel's feedback on their last report, World Vision provides further information and references additional pages in the Update Report (p.22) providing more knowledge on how the organisation worked on this topic during the reporting period. As highlighted in the feedback on the previous report, the Panel looks forward to more evidence that feedback and complaints mechanisms work well and help inform strategic decisions.</p>
NGO3	<p><i>Programme monitoring, evaluation and learning</i> <i>Partially addressed</i></p> <p>The organisation refers again to the description of their work during the reporting period with measuring field offices' contribution to organisational-wide targets. The organisation commits to providing more information in their next accountability report. Although a huge step for the organisation, this example does not provide an overview of the work on monitoring, evaluation and learning and does not provide evidence that the systems in place work well or reported changes since 2012, as asked for by the Panel in their feedback letter to the previous report.</p>
NGO4	<p><i>Gender and diversity</i> <i>Fully addressed</i></p> <p>Page 29 provides information on the commendable new Gender Equality Policy and other milestones during the reporting period. A link to the mentioned policy would have been helpful for the reader. The organisation's response to the Panel's feedback provides some further information on work done in this area. As commented in the last feedback, the Panel looks forward to more evidence on effects and that the systems in place work well.</p>
NGO5	<p><i>Advocacy positions and public awareness campaigns</i> <i>Fully addressed</i></p> <p>The answer provides information on work done during the reporting period, for example towards demonstrating the impact that advocacy work can have. World Vision can be commended for having systematically embedded advocacy in their strategy, programme, systems and processes in 2013 (p.27). Similar to other responses in this Update Report, the answer is not fully comprehensible as stand-</p>

	<p>alone information but has to be read along with World Vision’s last full Accountability Report and their response to that Panel feedback letter. The Charter Workshop 2013 was on “How to be effectively accountable for our work?” and it is suggested to have a look at the outcome summary on the Charter website.</p>
NGO6	<p>Coordination with other actors <i>Partially addressed</i></p> <p>In their response to the feedback from the Panel, World Vision appreciates the guidance on questions provided from the Panel (e.g. How does World Vision ensure to leverage impacts and to avoid duplication of efforts? How does World Vision ensure that partners meet high standards of accountability?) and commits to addressing them in their next accountability report. The Panel would also welcome results whether communities apply their so-called Citizen Voice and Action (CVA) skills and learning in other aspects of their lives.</p>
II. Financial Management	
NGO7	<p>Resource allocation <i>Fully addressed</i></p> <p>The report provides relevant financial information for the reporting period and World Vision’s financial accountability can be generally regarded as strong.</p>
NGO8	<p>Sources of Funding <i>Addressed</i></p> <p>The report provides information on income from five different segments of donors (Sponsorship, Public Sector, Other Private, Food Commodities, GIK). It does, however, not provide any information on the five largest single donors.</p>
III. Environmental Management	
EN16, EN18, EN26	<p>Greenhouse gas emissions of operations / Initiatives to reduce emissions of operations / Initiatives to mitigate environmental impact of activities and services <i>Partially addressed</i></p> <p>In their response to the feedback letter from the Panel on the previous report, the organisation explained that their Environmental Sustainability Management System (ESMS) was finalised for presentation to senior management in end 2013 and that implementation is being discussed. The Panel looks forward to more information on progress, to data on actual emissions of World Vision operations, as well as to further initiatives to reduce emissions in the next report.</p>
IV. Human Resource Management	
LA1	<p>Size and composition of workforce <i>Addressed</i></p> <p>Pages 13ff. provide information in table format of the total workforce, divided by age and gender over time (2010-2013) and by region.</p>
EC7	<p>Procedure for local hiring <i>Not addressed</i></p> <p>Although this indicator was fully addressed in the previous accountability report, this is not at all addressed but information is only provided on staff distribution by</p>

	location etc. The Panel looks forward to again receiving the comprehensive information provided in the previous report.
LA10	<p>Workforce training <i>Not addressed</i></p> <p>In the reference table, the organisation solely provides the comment “Not Reported”. In the response letter to the Panel’s feedback on the previous report, the organisation; however, explains that in their view, the resources required for consolidating this information on a global level cannot be justified and instead focuses on staff satisfaction and similar indicators. For the sake of transparency, this comment should have been included in the report as well and above all, statistic on the proxy indicators should have been provided. The Panel looks forward to a sound discussion around this topic in the next report.</p>
LA12	<p>Global talent management <i>Fully addressed</i></p> <p>In their response to the Panel’s feedback on the previous report, the organisation provides additional information on how they measure success in global talent management and that their staff survey shows positive feedback from staff. It would be interesting to learn more about this survey and the results in the next report.</p>
LA13	<p>Diversity of workforce and governance bodies <i>Partially addressed</i></p> <p>Page 13 states that the organisation’s new information management system for human resources, OurPeople, will produce its first set of information in 2013 and in this way provide a baseline for future reporting. It is not commented on whether the information provided in the previous report on diversity still applies.</p>
NGO9	<p>Mechanisms to raise grievances <i>Fully addressed</i></p> <p>Wrong page was referenced in the table as the relevant information was found on the following page (p.41), providing information on 43 incidents collected by their Integrated Incident Management Systems and actions taken. This information provides a very good and comprehensible overview and evidence that the systems function in practice. However, more information whether the incidents were resolved in a satisfying way would be welcome.</p>
V. Responsible Management of Impacts on Society	
SO1	<p>Managing your impact on local communities <i>Partially addressed</i></p> <p>The report provides information on their “Accountability to Children and Communities Learning and Exchange Workshop” (p.35), leading to decisions that guidance for developing feedback mechanisms should be developed. In the organisation’s response to the Panel’s feedback letter on the previous report, they furthermore state that progress has been made in collecting evidence and that they will provide more information on this in their next report.</p>
SO3	<p>Anti-corruption practices <i>Fully addressed</i></p> <p>Relevant information on continuing efforts to this indicator and a table of different</p>

	<p>fraud types can be found on p.20. The organisation has a solid micro-finance risk assessment in place which focuses on anti-corruption. Since their VisionFund is potentially more exposed to risk, more details are provided in this regard. World Vision furthermore commits to presenting more information on their new training modules in their next report which is appreciated the Panel.</p>
SO4	<p><i>Actions taken in response of corruption incidents</i> <i>Fully addressed</i></p> <p>The report provides thorough information on the internal auditing system, steps taken to strengthen fraud investigation systems and an overview of the total confirmed fraud loss and different fraud types (p.19/20). This can be potentially seen as Good Practice. The Panel would furthermore like to know if it is mandatory for World Vision entities to report on any incidents of corruption and if it is against this background that World Vision is not “aware of any incidents (p.7).</p>
<p>VI. Ethical Fundraising</p>	
PR6	<p><i>Ethical fundraising and marketing communications</i> <i>Partially addressed</i></p> <p>The report provides information on an updated Child Sponsorship Policy, establishing principles and accountability for the organisation’s approach to child sponsorship. Although this is an important milestone for the organisation, a further discussion on the topics this indicator refers to is necessary to provide a complete response. As highlighted by the Panel in their last feedback letter, it would be good to collect some aggregated information on any breaches of standards in place in order to obtain a better picture at the global level of how often breaches occur, in which areas and how they were acted upon.</p>