

## Accountable Now Reporting Guidance

This guidance document serves as a checklist to ensure Members have addressed all the requirements of Accountable Now's [reporting framework](#) and [questions](#). It lays out minimum expectations for each reporting question, as well as what the Panel would like to see as exemplary practice. Some examples from Accountable Now Members are included (these reflect some, but not necessarily all aspects of what would be considered exemplary practice), as are links to external resources. The Accountable Now Secretariat welcomes feedback on this guidance document, and will review it annually.

### Accountability Report

The accountability report should be a maximum of 30 pages (excluding annexes) and should demonstrate throughout, as much as possible:

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

### Opening Statement from the most senior decision maker (CEO or equivalent)

Outline the strategic importance of accountability in relation to your organisation's mission and explain the top three areas of focus for accountability in the reporting period as well as the coming year, including any key successes and challenges. The statement should also refer to the key areas for improvement flagged in the Independent Review Panel's feedback on your last report, as well as the response letter you submitted explaining how the organisation would work on these areas.

### Reference Table

Ideally, your report will follow the reporting questions in the order. If you choose not to address each of the reporting questions in order, please provide a **thorough and clear reference table indicating the page and paragraph numbers (or possibly hyperlinks to)**



**where information relating to each question can be found.** The Panel will not review any reports which do not provide a comprehensive reference table where the report does not address the questions in order).

## Reporting Questions

Please address each of the reporting questions by focusing on developments and progress in the reporting period. We are interested in **openness around challenges** and failures as well as successes and **what has been learned/changed as a result**. Where accountability gaps or weaknesses have been identified, please try to explain **how your organisation plans to improve**.

In each question, the Panel expects to see **links to relevant policies and process, as well as examples of how these are implemented in practice**.

## Self-Assessment

For each reporting question please rate your organisation's performance along the following colour scale. The Panel will also provide their own assessment in their feedback.

1

No policies, procedures, or other documents are provided to explain the member's approach. There is no improvement plan in place, or there is a plan but no actions have been taken yet.

2

Policies, procedures, or other documents explaining the member's approach are provided, but no evidence or examples have been shared to show how these work in practice. A plan to address the commitment has been established and first steps have been taken to fulfil it.

3

In addition to policies, procedures, or other documents explaining the member's approach, systematic evidence or examples have been provided to show how these work in practice. Results, progress, and ambitions for further improvement are documented.

4

The commitment is fully addressed and in addition to the above, there is evidence that the (approach to the) commitment has been fully embedded into the organisation's practice.



## Cluster A – What we have achieved

A. The impact we achieve
<b>A1. What are your mission statement and your theory of change? Please provide a brief overview.</b>
Include your organisation's mission statement and theory of change. If you do not have one, please explain what your guiding objectives are.
<b>A2. What are your key strategic indicators for success and how do you involve your stakeholders in developing them?</b>
<p><b>Minimum Requirement</b></p> <ul style="list-style-type: none"> <li>• Concrete strategic success indicators are listed.</li> <li>• Explanation of how stakeholders are consulted in shaping success indicators and reviewing and updating them.</li> </ul> <p><b>Exemplary Practice</b></p> <ul style="list-style-type: none"> <li>• Information about how performance is measured against the indicators is provided.</li> </ul> <p><b>Examples from Accountable Now members</b></p> <ul style="list-style-type: none"> <li>• CARE International's set of 25 <a href="#">global outcome and change indicators</a>.</li> </ul>
<b>A3. What progress has been achieved and difficulties encountered against these indicators over the reporting period?</b>
<p><b>Minimum Requirement</b></p> <ul style="list-style-type: none"> <li>• General progress and challenges are described, with reference to the indicators described under A2.</li> </ul> <p><b>Exemplary Practice</b></p> <ul style="list-style-type: none"> <li>• Progress against each (or some) indicator(s) is provided, as well as challenges encountered</li> <li>• The information is provided in an easy-to-read format, such as a chart or table</li> </ul> <p><b>Examples from Accountable Now members</b></p> <ul style="list-style-type: none"> <li>• CARE's <a href="#">2017 report</a> (pg. 12): an interactive online map is a particularly user-friendly and engaging way to see this information on CARE's reach and impact, disaggregated by region and country</li> <li>• IPPF's <a href="#">Annual Performance Report</a></li> </ul>
<b>A4. Have there been significant events or changes in your organisation or your sector over the reporting period of relevance to governance and accountability?</b>
<p><b>Minimum Requirement</b></p> <ul style="list-style-type: none"> <li>• An overview of relevant changes is provided. This could include changes relevant to accountability in governance structure, leadership/management, organisational strategy, policies (e.g. introduction of a new complaints or stakeholder engagement policy) or programmes and operations (e.g. focusing on a new stakeholder group, implementing new accountability processes).</li> </ul>



### **Exemplary Practice**

- In addition to the overview of changes as above, the organisation describes how these changes will contribute to increased accountability.
- Where a new policy, strategy, or approach has been adopted, the organisation explains how success/effectiveness will be monitored over time.

## **B. Positive results are sustained**

### **B1. What have you done to ensure sustainability of your work beyond the project cycle, as per commitment 4? Is there evidence of success?**

#### **Minimum Requirement**

- Description of how the organisation aims to ensure the sustainability of its work, with concrete examples provided.

#### **Exemplary Practice**

- The organisation has policies or procedures in place guiding sustainability of its work from the inception and planning stage, including effective engagement of stakeholders throughout, especially as part of an exit strategy.
- The organisation has mechanisms in place to monitor sustainability well beyond the project cycle, with check-ins several years down the line.

#### **Examples from Accountable Now members**

- CARE's 2020 Program Strategy outlines how the organisation promotes lasting impact and inclusive development – through humanitarian action, innovative solutions, and by multiplying impact. Learnings from CARE's programmes are used to influence broader change and scale up effective solutions. CARE's [Scale by Design Accelerator](#) supports development practitioners within CARE and its partners to design innovative projects for scale and sustainability from the outset. See more in their [2017 report](#), pg. 11.
- [CBM](#) began developing its partnership principles in line with its programme commitments; these aim to build on locally driven development agendas and ensure local ownership of projects. Sustainability is built into CBM's partnership approach, with capacity assessments of prospective partners informing capacity development planning throughout partnerships. Organisation-wide learning activities are held on "Responsible Exit," including exchange with peer organisations and the development of a guidance note for staff. See more in their [2017 report](#), pg. 16.

### **B2. What lessons have been learned in this period? How have the lessons been transparently shared among internal and external stakeholders? How do you plan to use these lessons to improve your work in the future?**

#### **Minimum Requirement**

- Specific takeaways from successes, failures, or feedback received are presented.
- The organisation outlines steps it will take in response, together with an expected timeline.
- A description of how lessons have been shared internally and externally is provided.



### **Exemplary Practice**

- Lessons learned are systematically used to inform future work and decision making.

### **Examples from Accountable Now members**

- CARE's efforts around learning (see page 14 of their [accountability report](#)) include producing top learning reports which drive improvement and dialogue with stakeholders, a Learning and Needs Analysis report, and a learning pilot programme to support country offices in reflecting on their impact.
- [Sightsavers](#) (pp. 6-7) has several approaches in place to learn from its successes and failures, including learning reviews, evaluations, learning seminars, and learning events. Project evaluations are used to inform decision making and future planning. Ongoing monitoring and oversight of programmes also allows immediate feedback loops into programme management. Sightsavers has shared its learnings with peers in the sector through presentations, publications, and by improving the learning and research sections of their own website.

## **C. We lead by example**

### **C1. How does your organisation demonstrate excellence on your strategic priorities?**

#### **Minimum Requirement**

- A description of how the organisation provides leadership or guidance to peers in the sector as well as stakeholders. This could include membership in or coordination of working groups or initiatives, by providing training on certain issues, or sharing information, tools, and learnings broadly.

#### **Examples from Accountable Now members**

- CBM lists several initiatives and groups they cooperated with, and pieces of work they led on or contributed significantly to. See more in pp. 18-20 of their [2017 report](#).

### **C2. What evidence is there that your expertise is recognised and welcomed by your peers, partners and other stakeholders?**

#### **Minimum Requirement**

- Examples of positive feedback/engagement from peers and stakeholders are provided, indicating that the organisation's expertise is recognised and welcomed. This could also include any awards received.

#### **Examples from Accountable Now members**

- CBM lists several initiatives and groups they contributed to – their engagement in high-level fora is itself an indication of CBM's expertise being recognised. They mention that a database they co-founded has become a go-to for advocates and researchers, and list awards and recognition they received (pp. 18-20 of their [2017 report](#)).
- CIVICUS points to the 20,000 people who have consulted their CIVICUS Monitor, with several institutions, including governments, intergovernmental organisations,



CSOs, philanthropic organisations, academic institutions and donors using the Monitor's data to inform their work. See pp. 21 and 28 of their [2017 report](#).

### **C3. How does your organisation practice being inclusive and protecting human rights, including promoting women's rights and gender equality, in accordance with commitments 1-2?**

#### **Minimum Requirement**

- A description of how the organisation works in an inclusive way, protects human rights, and promotes women's rights and gender equality.
- Links to relevant policies or procedures, and examples of how these work in practice are provided.
- There is a focus on inclusion beyond gender, covering diversity factors such as age, nationality, disability, etc.

#### **Exemplary Practice**

- The organisation explains how they identify and engage stakeholders that are at risk of being excluded from their work.
- The organisation is open about challenges and shortcomings, and explains how they plan to improve.

#### **Examples from Accountable Now members**

- A [policy framework on inclusion](#) and an [accessibility policy](#) guide CBM's work and operations. Their disability inclusive development (DID) standards align with the human-rights based approach, promoting the voices of persons with disabilities, and also cover gender equality and the rights of women and girls. Persons with disabilities are engaged in every stage of project cycle management and in advisory work. There is an inclusive approach to human resources, covering both recruitment and workplace environment. See more in their [2017 report](#), pg. 20.
- [CARE's gender policy](#) covers the incorporation of gender in programmatic and organisational practices and includes guidance on implementation. The policy is being updated to expand the definition of gender, including the recognition that gender is non-binary, to incorporate learning from programmatic implementation, and to better encompass commitments to diversity and disability inclusion. A 2015 report on progress towards the commitments in the policy included highlights as well as challenges and recommendations. See more in their [2017 report](#), pg. 31.

### **C4. How do you minimise your organisation's negative impacts on your stakeholders, especially partners and the people you work for? How does your organisation protect those most susceptible to harassment, abuse, exploitation, or any other type of unacceptable conduct?**

#### **Minimum Requirement**

- A description of (and links to) policies and practices guiding the minimisation of negative impacts on stakeholders, such as a code of conduct, safeguarding policy, a process to assess and mitigate unintended impacts of projects, or efforts to support rather than compete with local organisations.
- Examples of how the processes described work in practice.



### **Exemplary Practice**

- There is a particular focus on the most vulnerable, with a tailored approach to protect them.
- The organisation is open about challenges and lessons learned and has plans for improvement.

### **Examples from Accountable Now members**

- CARE's [advocacy handbook](#) includes a section on risk management, outlining how they understand and mitigate unintended negative impacts on the people they work with, including partners.

### **Resources to refer to**

- Bond's [12 safeguarding commitments](#)
- CHS's [Prevention of Sexual Exploitation and Abuse handbook](#), and a [two-page summary](#) of it by Bond.

## **C5. How do you demonstrate responsible stewardship for the environment?**

### **Minimum Requirement**

- A description of policies and initiatives to reduce negative environmental impacts, such as reducing carbon emissions, limiting air travel, using renewable energy in offices, recycling, water saving and paper saving initiatives, etc.
- If measured, an overview of carbon emissions (or other indicators such as electricity use) should be provided with previous years' data for reference.
- Any targets the organisation has are listed, along with the organisation's progress and an action plan to meet them.

### **Exemplary Practice**

- The organisation explains how they minimise negative environmental impacts of their projects and activities (in addition to general operations and office impacts).

### **Examples from Accountable Now members**

- CIVICUS' [Environmental Policy](#) includes targets in the areas of energy and water, office supplies, transportation, maintenance and cleaning, and culture. Environmental awareness training is being introduced for staff in parallel with the new policy. Efforts are made to choose meeting locations with the level of greenhouse gas emissions in mind, hold alternative local and virtual events where possible, keep meetings paperless, and contribute to carbon offsetting programmes. CIVICUS' Event Principles include a section on sustainability and minimising harm to the planet. Tracking of carbon emissions has been included as a key requirement when sourcing a new Travel Management System, to better monitor environmental footprint.
- TFCF uses energy-saving equipment or replaces the damaged ones that may have a significant impact to the environment. They carry out meetings and interviews with tablet computers to reduce waste generation, and have web-conferences instead of face-to-face. They held a competition for energy-saving and carbon reduction proposals among the staff to raise awareness and develop more environmental friendly habits. See more in their [2016 report](#), pp. 35-36.



- MIO-ECSDE's comprehensive approach to mitigating their environmental impact goes beyond reducing carbon footprint and energy use. There are several initiatives in place to reduce the ecological footprint of projects and meetings, with plastic-free and (near) paperless meetings encouraged, and an increasing use of video-conferencing instead of in-person meetings (including Board meetings and AGMs). Staff as well as the office cleaning company are briefed on recycling, and eco-friendly cleaning products are used. A thorough green events policy requires venues to apply eco-standards and provide plastic free catering services and locally sourced food. See more in their [2017 report](#), pp. 34-35.

## Cluster B – Our approach to change

### D. Key stakeholders are identified with great care

#### D1. Please list your key stakeholders. What process do you use to identify them?

##### Minimum Requirement

- List of key stakeholders
- Description of how stakeholders are identified e.g. through a stakeholder analysis.
- Description of how stakeholders are prioritised. E.g. for affected populations, is there a focus on a certain region, people of a certain age, or those belonging to a minority? For membership-based organisations, a focus on potential members' area of work, or a certain size or reach?

##### Exemplary Practice

- Key stakeholders are engaged in the identification of others e.g. a local community leader provides input on relevant groups to engage with in the community.

#### D2. How do you ensure you reach out to those who are impacted or concerned by your work?

##### Minimum Requirement

- Description of how the organisation engages the people it works with, particularly key stakeholders, including how contact is made initially and what methods of engagement are used (e.g. questionnaires, community consultations)

##### Exemplary Practice

- Description of any challenges in engaging certain groups (e.g. certain minorities or local organisations or a variety of subsections of communities) and how the organisation overcomes these.

#### D3. How, specifically, do you maximise coordination with others operating in the same sectoral and geographic space, with special reference to national and local actors?

##### Minimum Requirement

- Description of how the organisation works in partnerships, including a link to any relevant policies. How are partners identified? Is there a common set of commitments you all subscribe to?



- Concrete examples are provided, demonstrating what partnerships look like in practice.

### **Exemplary Practice**

- Explanation of how the organisation coordinates with others to maximise capacities and impact, and ensures it doesn't duplicate or undermine local efforts.

### **Examples from Accountable Now members**

- CARE Caucasus ([report here](#), pg. 23) creates partnership contracts not as sub-contracts for services, but as mutual commitments that specify how partners can hold each other accountable. They collect and report on feedback from partners and discuss it together to see how to improve.
- Restless Development ([report here](#), pg. 22) is committed to capacity building for partners at various levels, and supports increased Southern CSO engagement in advocacy and influencing. Partnerships are based on common visions and goals, increasing impact, and comparative advantage. There is a focus on working through existing structures, which leads to sustainable outcomes.

## **E. We listen to, involve and empower stakeholders**

### **E1. What avenues do you provide your stakeholders to provide feedback to you? What evidence demonstrates that key stakeholder groups acknowledge your organisation is good at listening and acting upon what you heard?**

#### **Minimum Requirement**

- Description of how the organisation seeks feedback from key external stakeholders, e.g. through satisfaction surveys, consultation processes, community visits, feedback boxes. Is feedback actively sought, and how regularly?
- Description of how the organisation seeks feedback from key internal stakeholders, e.g. consultation on key documents/processes, all-staff meetings with management, staff surveys, staff representatives to liaise with management. Is feedback actively sought, and how regularly?
- Concrete examples are provided, particularly of actual changes made or decisions taken in response to feedback.

#### **Exemplary Practice**

- The organisation provides examples/evidence that key stakeholders feel they are listened to and their feedback is acted upon.
- Independent/external organisations/mechanisms are used to gather feedback from stakeholders (?)
- The organisation makes an effort to ensure feedback mechanisms are well-suited to different stakeholders/contexts, particularly those with special needs. This could include accessible mechanisms for those with disabilities, or for children.
- Reference may be made here to complaints mechanisms, though this is covered separately under question J3.



### **Examples from Accountable Now members**

- A good practice example is Terre des Hommes' approach – see their [report here](#), pg. 14, particularly the case study from TDH Germany.
- CBM, through the Core Humanitarian Standard (CHS) self-assessment process, had independent consultants interview key stakeholders, including affected populations in five countries. Opinions were collected from diverse stakeholder groups on CBM's strengths, areas for improvement, and opportunities. Findings were shared within the organisation and an improvement plan will be put together. See their [report here](#), pg. 25.

## **E2. What evidence confirms a high level of stakeholder engagement in your activities and decisions from beginning to end?**

### **Minimum Requirement**

- Description of how the organisation engages its stakeholders in various aspects of its work, such as programme planning, implementation, monitoring, evaluation, decision-making etc.
- Examples are provided of how stakeholder input has impacted decisions and shaped programmes or policies.

### **Exemplary Practice**

- Stakeholders are engaged beyond programmes – such as in the organisation's strategy or advocacy.

### **Examples from Accountable Now members**

- Terre des Hommes reframed its campaign on “children on the move” after stakeholder consultation and engages youth in decision-making processes on its Destination Unknown campaign ([report here](#), page 15).
- Restless Development engages youth and encourages them to lead the organisation's work – see their youth leadership model [here](#), page 9.

## **E3. What are the main likes/dislikes you have received from key stakeholders? How, specifically, have you reacted to their feedback?**

### **Minimum Requirement**

- A summary of key feedback – both positive and negative – received from stakeholders (internal and external) in the reporting period is provided.
- If stakeholder feedback is detailed in a separate document or report, a link is provided.
- The organisation explains how it is responding to the feedback, including concrete actions with timelines.

### **Exemplary Practice**

- The organisation demonstrates how it is closing the feedback loop by following up with stakeholders on how they have responded to the feedback received.
- The organisation is candid about instances where they have not been able to take up suggestions/feedback from stakeholders, and explains how they deal with this.



#### **Examples from Accountable Now members**

- See how CBM presents this information in their [report](#), pg. 26.

#### **E4. How do you know that people and partners you worked with have gained capacities, means, self-esteem or institutional strengths that last beyond your immediate intervention? (You may skip this question if you have addressed it in your response to B. 1)**

##### **Minimum Requirement**

- Description of policies/processes/initiatives to ensure the organisation's work is sustainable and that people and partners continue to benefit from its efforts after the official end of projects and interventions.
- Examples are provided of how specific stakeholders (or stakeholder groups) have strengthened their capacities as a result of the organisation's work.

##### **Exemplary Practice**

- Longer-term impact evaluations are provided, pointing to sustainable outcomes after the end of the organisation's intervention.
- The organisation can point to positive feedback on this point from the people and partners they work with.

#### **Examples from Accountable Now members**

- CIVICUS works primarily through members and partners at the national and regional level, and provides financial and technical assistance. Needs assessments were conducted by region in early 2017, and different thematic needs were identified. A series of Regional Capacity Strengthening Meetings was conducted in response, focusing on practical skills such as interview techniques, digital security, and participatory resource development, and participants provided positive feedback. Useful examples from CIVICUS' DataShift initiative are provided, demonstrating increased knowledge, empowerment, capacities, and efforts being continued beyond the end of programmes. See more in their [report](#), pp. 14-16.
- Sightsavers has been working to improve its evidence base to demonstrate that its partners have capacity to sustain programme activities. Where partner due diligence reveals weaknesses, action plans are created to strengthen and support the organisations, with effects often enduring far beyond the project's life cycle. Several examples are provided of projects which have resulted in increased capacities and new skills for both direct beneficiaries as well as healthcare, educational and social work professionals in the communities Sightsavers works in. These are expected to have long lasting and in some cases life changing impacts. Report [here](#), pp. 17-19.

#### **F. Our advocacy work addresses the root causes of problems**

#### **F1. How do you identify and gather evidence regarding the root causes of the problems you address and use this to support your advocacy positions?**

##### **Minimum Requirement**

- Description of how the organisation gathers evidence regarding the root causes of the problems it addresses in its advocacy work, including relevant process/policy documents.



### **Exemplary Practice**

- Good practice here would include contextual analysis and ongoing research to identify and stay abreast of advocacy issues, and the active engagement of stakeholders (particularly affected populations) in formulating advocacy approaches.

### **Examples from Accountable Now members**

- The [CARE International Advocacy Handbook](#) is a good reference point which includes illustrative examples. CARE identifies problems and their root causes using tools such as problem trees, conducts contextual analysis and ongoing research to stay abreast of any changes to the issue, and considers other actors and CARE's added value in addressing the issue. See more in their [2017 report](#), pg. 25.
- Sightsavers' [research strategy](#) guides how evidence-based research underpins its advocacy and programmes. Members of communities in which Sightsavers carries out research are involved in decision-making and ownership through a community-based participatory research methodology. Sightsavers also engages with Disabled People's Organisations at national and international level to ensure the organisation understands and can reflect people's views and experiences. See more in their [2017 report](#), pp. 12 and 19.

## **F2. How do you ensure that the people you work for support your advocacy work and value the changes achieved by this advocacy?**

### **Minimum Requirement**

- Description of how the organisation involves key stakeholders/affected populations in its advocacy efforts, to ensure their buy-in and support.
- Evidence (such as positive feedback or recommending the organisation to others) is provided to show that stakeholders value the organisation's advocacy efforts and successes.

### **Exemplary Practice**

- The organisation involves key stakeholders through all stages of the advocacy process, including planning, implementation, and evaluation.

### **Examples from Accountable Now members**

- CIVICUS involves its stakeholders in the conceptualisation and implementation of its advocacy work. Members and partners feature centrally in external discussions, and CIVICUS supports civil society representatives to speak for themselves in high-level discussions. The report also points to positive feedback received and the widespread use of the CIVICUS Monitor as evidence that their efforts are valued. [Report here](#), pp. 20-21.
- Members of communities in which Sightsavers carries out research are involved in decision-making and ownership through a community-based participatory research methodology. Sightsavers also engages with Disabled People's Organisations at national and international level to ensure the organisation understands and can reflect people's views and experiences. See more in their [2017 report](#), pp. 12 and 19.



## G. We are transparent, invite dialogue and protect stakeholders' safety

**G1. Are your annual budgets, policies (especially regarding complaints, governance, staffing/salaries and operations), evaluations, top executive remuneration and vital statistics about the organisation (including number of offices and number of staff/volunteers/partners) easily available on your website in languages accessible by affected key stakeholders? Please provide links, highlight membership in initiatives such as IATI and outline offline efforts to promote transparency.**

### Minimum Requirement

- A list of information and documents available on the organisation's website, with links. At a minimum, this should include information on governance structure, annual report, financial statements, and complaints policy/procedure with dedicated contact information. *Note: if your audited finances for the reporting period are not yet available, simply provide a link to where they will be uploaded on your website, with an indication of when they are expected to be published.*
- Membership of accountability-related initiatives such as the Core Humanitarian Standard or the International Aid Transparency Initiative (as well as Accountable Now) is listed.

### Exemplary Practice

- A wide range of further information/documents are available online, such as the organisation's strategy, code of conduct, safeguarding policy, privacy policy, pay scales, and programme evaluations.
- Information is made accessible for certain groups e.g. through translation into other languages or provision of a simple language or child-friendly version.
- The organisation explains how they are promoting transparency, e.g. by not just making information available online but by actively sharing it with key stakeholders.

### Examples from Accountable Now members

- Restless Development provides links to almost all relevant information and policies, including governance, programmes, finances and performance, in one place on their website: see their [page on Open Information Policy](#), with information and policies linked in the Appendix at the bottom of the page.
- Sightsavers publishes many of their policies [online](#), as well as a [gender pay gap report](#).
- CARE has developed an extremely comprehensive and publicly accessible [online Wiki guide](#) to their accountability policies, processes and practices. The wiki includes tools, case studies, and good practices and has country Profiles to showcase how different CARE offices are implementing accountability practices into their work and culture.



**G2. What policies do you have in place to ensure a fair pay scale? Do you measure the gender pay gap in your organisation, and if so what is it? What are the salaries of the five most senior positions in the organisation, and what is the ratio between the top and bottom salaries? If this information cannot be provided or is confidential, please explain why.**

**Minimum Requirement**

- A description of how the organisation determines pay scales and ensures these are fair, particularly with regard to female or local (compared to overseas hires) employees.
- The organisation makes reference to the gender pay gap; whether it is measured and if so what it is.
- The organisation lists either the salaries of the five most senior positions in the organisation, or provides salary bands and notes which of these the five positions fall into.

**Exemplary Practice**

- Any policies guiding fair and equal pay are referenced and linked.
- The organisation provides information about how (and to what timeline) they plan to close the gender pay gap if one exists.
- The ratio between the top and bottom salaries in the organisation is provided.

**Examples from Accountable Now members**

- Sightsavers publishes a [gender pay gap report](#) on their website.
- Restless Development published their [global salary scale](#) online.
- Plan publishes the remuneration of individuals holding key international management positions ([here](#), page 11).
- Article 19 provides a comprehensive description of an internal salary review ([here](#), page 12).

**G3. How do you ensure privacy rights and protect personal data?**

**Minimum Requirement**

- The organisation has a privacy policy which explains the information it collects from visitors to its website and how information is kept secure. This is available on the organisation's website and is linked in the report.
- Guidance is provided on how people can check, amend, or remove their personal information from the organisation's databases.

**Exemplary Practice**

- The organisation makes an effort to communicate its privacy policy clearly and simply to stakeholders.

**Examples from Accountable Now members**

- IPPF has a policy on Ethical, Efficient and Effective Health Systems (policy 4.11 in IPPF's [Policy Handbook](#)) which guides the collection, storage and management of client information. Their efforts to communicate their policies in a simple and accessible manner, support member associations in rolling out new systems, and



continued efforts to explore the strength of their systems demonstrate a particular commitment to this issue. See more in their [2017 report](#), pg. 20.

- MIO-ECSDE has a [privacy policy](#) which explains the collection and use of personal data, how information is kept secure, how long data is stored, and how people can check, amend, or remove their information from MIO-ECSDE's systems. There is also reference to the use of cookies on the website, and a section on protecting the privacy of children. The policy points people to the relevant data protection authority if they have concerns about their privacy and data.

#### **Resources to refer to**

- Access Now's [Digital Security Helpline](#) works with individuals and organisations around the world to keep them safe online. They offer free, real-time, direct technical assistance and advice (in several languages) and help assess the risks you face in your work and how to respond to them.
- [Security in a Box](#) from Tactical Tech and Front Line Defenders has tactics guides, tool guides, and community toolkits around digital security. [Tactical Tech's website](#) has more useful guides and blog pieces on privacy and digital security.

**G4. Who are the five largest single donors and what is the monetary value of their contribution? Where private individual donors cannot be named due to requested anonymity, please explain what safeguards are in place to ensure that anonymous contributions do not have unfair influence on organisational activities.**

#### **Minimum Requirement**

- The organisation lists the names of its five largest donors as well as the monetary value of their contributions. Where a donor cannot be named, specify that the donation was anonymous.

#### **Exemplary Practice**

- The organisation explains how they ensure anonymous contributions do not have an unfair influence on their work.

#### **Examples from Accountable Now members**

- IPPF provides a simple overview of its five largest government and non-government donors along with the amount of their contributions, and whether these were restricted or unrestricted. See their [2017 report](#), pg. 20.

## Cluster C – What we do internally

### H. Staff and volunteers are enabled to do their best

#### H1. Provide evidence that recruitment and employment is fair and transparent.

##### **Minimum Requirement**

- Policies and practices guiding fair recruitment and employment are explained.
- A breakdown of the organisation's staff by contract type (full/part time), seniority, local hires, gender, ethnicity, age and any other relevant factors such as disability, is provided. Ideally, figures from previous years are provided for comparison.



### **Exemplary Practice**

- The organisation is open about any challenges it has faced, and any targets or processes to address imbalances (for example gender balance in senior positions, or geographic diversity) are explained.
- Efforts to promote diversity in the workplace are outlined.

### **Examples from Accountable Now members**

- Sightsavers' [2017 report](#) (pp. 22-24) includes a detailed breakdown of staff with various categories, though the proportion of men and women in senior management positions is not specified. Sightsavers has a Global Diversity and Equality Policy which makes a commitment to employing a workforce that reflects the diversity of local contexts and cultures. Their Empowerment and Inclusion Strategic Framework includes an objective to achieve diversity in the workplace, and a social inclusion working group has been set up. The response also outlines Sightsavers' efforts to create fair and attractive interview and work environments for people with disabilities.
- CBM strives to be a disability confident employer. Measures are taken to address barriers to the effective participation of people with disabilities, disability awareness training is provided throughout the organisation, and specific provisions/support are provided to employees as well as candidates where needed. An [Accessibility Policy](#) guides inclusivity in recruitment and the workplace environment.
- Restless Development's equal opportunities policy (in their [Global Employee Handbook](#), pg. 30) mentions an impressively comprehensive range of factors which should not affect treatment of staff. Restless aims to have a 50-50 balance between male and female staff, a majority of staff being local to the country, and 51% of staff being under 28 years of age.

## **H2. What are you doing to invest in staff development? What indicators demonstrate your progress? What are your plans to improve?**

### **Minimum Requirement**

- An overview is provided of opportunities for staff development and training, how training needs are identified, and to what extent staff actually undertake training/development (how often and what percentage of staff).
- The performance appraisal process is explained, including how often this takes place and who is involved.

### **Exemplary Practice**

- Any targets relating to training and development are explained, as well as how the organisation is working towards these.

### **Examples from Accountable Now members**

- Restless Development's [global performance and development guidelines](#) guide workforce training and aim to enhance existing staff capacities as well as the building of new skills. The different development/training opportunities offered by Restless are listed.
- Sightsavers has a sound approach to staff development, with two HR Business partners to provide support on this. Various development opportunities include in-



person training, online training through a global eLearning platform, workshops, seminars, and informal mentoring opportunities. There are also dedicated resources for managers. All employees have access to a 24-hour confidential Employee Assistance Programme which provides support and advice. A new Valuing Individual Performance system will see staff undergo formal development reviews every 12 months, with reviews conducted on a rolling basis. For more details, see their [2017 report](#), pp. 24-25.

#### **Resources to refer to**

- For those organisations with limited or no budget available for training, there are several online platforms which offer free courses, such as [Nonprofit Ready](#).

### **H3. How does your organisation ensure a safe working environment for everybody, including one free of sexual harassment, abuse, exploitation or any other unacceptable conduct? What indicators demonstrate your progress? What are your plans to improve?**

#### **Minimum Requirement**

- Relevant policies or guidelines, such as a staff code of conduct, and policies on safeguarding, bullying, harassment, discrimination, or health and safety are provided.
- The organisation explains how incidents are dealt with and refers to channels to submit concerns, such as a grievance mechanism or whistleblower hotline.

#### **Exemplary Practice**

- The organisation explains how they are planning to improve, with particular reference to any challenges.

#### **Examples from Accountable Now members**

- Restless Development's Dignity at Work Policy ([Employee Handbook](#), pp. 27-28) covers relationships, sexual and other forms of harassment, bullying and victimisation. The handbook also has sections on working hours and leave (pg. 37), HIV and AIDS (pg. 62), and a detailed grievance procedure which allows for complaints to be escalated as appropriate (pg. 54).
- CBM has a dedicated Health, Safety and Security Unit which focuses on training and awareness building for staff. Initiatives include pre-departure travel briefings for business trips, mandatory traveller security training, and written resources available to all staff. A 24/7/365 telephone and email crisis hotline is available for staff to report any incidents and receive support in several languages. Read more in their [2017 accountability report](#), pg. 32.
- Sightsavers has global policies on [Discrimination, Bullying and Harassment](#), [Physical Security](#), and Equality and Diversity. The policies cover a broad range of behaviour, include examples, and make clear that harassment may include behaviours beyond those explicitly stated. Informal as well as formal procedures for resolving complaints are outlined, and state employees' right to raise concerns without fear of retribution. See more in their [2017 report](#), pg. 13.



### Resources to refer to

- [Safeguarding resources](#) from Bond, including guidance on bullying and harassment, whistleblowing, and a summary of safeguarding for Trustees.

## I. Resources are handled effectively for the public good

### I1. How do you acquire resources in line with your values and globally-accepted standards and without compromising your independence?

#### Minimum Requirement

- The organisation explains its fundraising policies and processes, including how it ensures its independence is not unduly compromised by major donors.

#### Exemplary Practice

- Further information about fundraising trends and focuses is provided.
- Innovative or creative practices to raise funds are presented.

#### Examples from Accountable Now members

- MIO-ECSDE sees its reputation and independence as its main capital, and highlights the importance of safeguarding these qualities. It has criteria regarding the sources and conditions of funding from private sources – these must be transparent, carefully scrutinised, and free from any influence on MIO-ECSDE's policy and strategy. When direct funding is not possible, MIO-ECSDE seeks to maximise in-kind contributions through strategic synergies and partnerships. Diversification of core funding is a main objective of MIO-ECSDE's 2018-2019 fundraising strategy, together with increased involvement of Executive Bureau members in fundraising efforts. See more in their [2017 accountability report](#), pp. 31-34.
- IPPF is committed to investing in social enterprise programmes to diversify their funding sources, operate more effectively, and achieve greater sustainability, particularly in light of reduced government funding. Their [2017 report](#) (pg. 23) provides examples from social enterprise programmes.

### I2. How is progress continually monitored against strategic objectives, and resources re-allocated to optimise impact?

#### Minimum Requirement

- The organisation explains how it tracks progress against its objectives (such as strategic objectives for the whole organisation or programme-specific targets) and how resources are re-allocated when necessary.

#### Exemplary Practice

- Examples are provided illustrating flexibility of resource (re)allocation.

#### Examples from Accountable Now members

- Sightsavers' [2017 report](#) (pp. 26-27) provides a comprehensive overview of how they measure progress against strategic objectives and assess allocation of funds. Their SIM Card is used to track organisational strategic performance, and strategic priorities drive resource allocation, with the process led by a senior management Strategy Team. The Project Reporting and Oversight process allows for changes to



project design and funding during the implementation/monitoring stages. Large grant funded projects are also reviewed quarterly with key stakeholders to discuss programmatic and financial issues. Sightsavers also has a focus on efficiency and value for money, with programme delivery and administrative structures streamlined and simplified to save significant funds.

**I3. How do you minimise the risk of corruption, bribery or misuse of funds? Which financial controls do you have in place? What do you do when controls fail? Describe relevant situations that occurred in this reporting period.**

**Minimum Requirement**

- The organisation lists policies and processes addressing prevention, reporting, and investigation of incidents of fraud or corruption. Processes might include risk assessments, internal controls, independent auditing of finances, and training of staff so they are aware of policies and procedures.
- The organisation describes what action would be taken if any incidences of fraud or corruption were to be identified.
- Information is provided about any relevant situations that occurred during the reporting period.

**Exemplary Practice**

- The organisation explains how it has learned from previous reports or incidents and describes steps it has taken to improve its processes.

**Examples from Accountable Now members**

- World Vision International has several layers of controls at different levels, an anti-corruption policy, and an Integrated Incident Management System for incident reporting and claims management. Their [2016 accountability report](#) (pp. 21.24) includes a detailed description of the procedures they have in place, as well as an overview of relevant incidents.

**Resources to refer to**

- Bond, Mango, and Transparency International's [anti-corruption/bribery principles and guidance](#)
- CHS [Investigation Guidelines](#) for humanitarian CSOs on receiving and investigating allegations of abuse, exploitation, fraud or corruption by their own staff

**J. Governance processes maximise accountability**

**J1. What is your governance structure and what policies/practices guide replacing and recruiting new trustees/board members?**

**Minimum Requirement**

- An overview of the organisation's governance structure is provided, together with an organigram if possible.
- The process for recruiting and replacing board members is explained, with reference to the length of terms.



### **Exemplary Practice**

- An explanation is provided of how the organisation's governance structure lends itself to strong/improved accountability.
- The organisation explains any targets it has relating to gender, age, geographical representation, expertise in different subject areas, etc. when considering the composition of its board and recruiting trustees.

## **J2. How does your board oversee the adherence to policies, resource allocation, potential risks and processes for complaints and grievances?**

### **Minimum Requirement**

- The organisation explains how its board oversees the relevance and adherence to policies – is there a periodic review?
- The board's role in resource tracking and (re) allocation, and the review of risks is explained. This might be through a Finance/Risk committee, for example.
- Explanation of the board's role in overseeing complaints and grievances. Are complaints (or an overview of complaints) presented to the board for consideration? How often is this done?

### **Exemplary Practice**

- Examples are given of changes or adjustments made as a result of the board's involvement in the above issues.

## **J3. What processes and mechanisms does your organisation have in place to handle external complaints, including those relating to unacceptable conduct? Please provide an overview of the number and nature of complaints in the reporting period, how many of those were valid, and of those that were valid, how many were appropriately handled and resolved.**

### **Minimum Requirement**

- A complaints policy is in place and is easily accessible on the organisation's website. The policy defines what constitutes a complaint, points to relevant principles or policies the organisation has agreed to abide by and can be held accountable against (e.g. code of conduct, safeguarding policy), includes the steps and timeframe for handling complaints, and points to a dedicated channel for complaints submission (not the generic info@ email address).
- An overview is provided of the number and nature (e.g. programmes, advocacy, fundraising, communications) of complaints received, how many of those were deemed to be valid, and of those how many were handled and resolved in line with the organisation's complaints process.

### **Exemplary Practice**

- A variety of complaints mechanisms/processes are in place to suit different contexts and stakeholders (offline as well as online, measures for increased accessibility).
- The organisation explains how it is learning from complaints received, and what changes it is making in order to improve.



- The organisation is candid about challenges and weaknesses in its complaints mechanism, such as an unusually low number of submissions (suggesting the mechanism is not well known or is not suitable to certain stakeholders), and explains how it plans to improve.
- The organisation explains how it promotes the complaints mechanism widely and encourages stakeholders to use it.

### **Examples from Accountable Now members**

- IPPF has a comprehensive and clear [complaints policy and procedure](#). The focus on accessible filing mechanisms is particularly noteworthy – complaints can be filed online, via email, post or telephone, and the policy (available in multiple languages) states that IPPF is happy to provide assistance in filing a complaint if necessary. IPPF's [2016 report](#) (pg. 19) also explains how one complaint regarding a Member Association led to increased accountability amongst staff, and that IPPF is considering how to use complaints mechanisms at member Association level in future to bring about positive change.
- Sightsavers' [Complaints Policy](#) for external complainants covers the definition of a complaint, the process including response times and escalation options, and contact details. The complaints handling procedure follows the principles of the [UN's 'Protect, Respect and Remedy' framework](#). Section 4.2 of [Sightsavers' report](#) includes more information on the complaints process, and the Panel notes that complaints influence Sightsavers' approach to assurance.
- CARE International has a [CARE Line](#) which allows for complaints submission online or via phone, with support in over 100 languages. The mechanism is for any internal or external stakeholder and detailed information is provided about efforts to keep complainants anonymous. See more, including examples of specific complaints mechanisms in different countries CARE works in, in their [2017 report](#), pp. 20-21.
- BRAC has an independent ombudsperson with the mandate to receive internal and external complaints and carry out reactive and proactive investigations. A separate Investigation Unit investigates complaints related to financial irregularities, violation of organisational rules and regulations, nepotism, indecent behaviour, and arbitrariness across BRAC. See more in [BRAC's 2015 report](#) (pg. 48).

### **Resources to refer to**

- CHS [Investigation Guidelines](#) for humanitarian CSOs on receiving and investigating allegations of abuse, exploitation, fraud or corruption by their own staff.
- CHS's [Prevention of Sexual Exploitation and Abuse handbook](#) also includes a section on developing and implementing a complaints mechanism.
- *We will also share outcomes from the Peer Advice Group on complaints and feedback mechanisms later in 2019.*



**J4. How are internal complaints handled? Please provide an overview of the number and nature of complaints in the reporting period, how many of those were valid, and of those that were valid, how many were appropriately handled and resolved.**

**Minimum Requirement**

- An internal complaints or whistleblowing policy is in place and is easily accessible on the organisation's website. The policy defines what constitutes a complaint, points to relevant principles or policies the organisation has agreed to abide by and can be held accountable against (e.g. code of conduct, anti-discrimination or anti-corruption policy), includes the steps and timeframe for handling complaints, and points to a dedicated channel for complaints submission (not the generic info@ email address).
- An overview is provided of the number and nature (e.g. programmes, finances, human resources) of complaints received, how many of those were deemed to be valid, and of those how many were handled and resolved in line with the organisation's complaints process.

**Exemplary Practice**

- There is a clear effort to protect internal complainants/whistleblowers and ensure that incident reporting will not have negative repercussions for the complainant.
- The organisation explains how it is learning from complaints received, and what changes it is making in order to improve.
- The response is candid about challenges and weaknesses in the complaints mechanism, such as an unusually low number of submissions (suggesting the mechanism is not well known or is not suitable to certain internal stakeholders), and explains how the organisation plans to improve.
- The organisation explains how it promotes the complaints mechanism widely and encourages internal stakeholders to use it.

**Examples from Accountable Now members**

- IPPF's [2016 report](#) (pg. 19) provides a detailed overview of whistleblowing incidents, explaining how the reports were dealt with, and committing to more broadly publicise the organisation's complaints mechanisms in future.
- BRAC has an independent ombudsperson with the mandate to receive internal and external complaints and carry out reactive and proactive investigations. A separate Investigation Unit has been created to uphold organisational ethics and values, and to ensure greater transparency and accountability of overall management and internal observation procedures. The Investigation Unit investigates complaints related to financial irregularities, violation of organisational rules and regulations, nepotism, indecent behaviour, and arbitrariness across BRAC. See more in [BRAC's 2015 report](#) (pg. 48).

**Resources to refer to**

- CHS [Investigation Guidelines](#) for humanitarian CSOs on receiving and investigating allegations of abuse, exploitation, fraud or corruption by their own staff.



### **J5. How do you make decisions about the need for confidentiality and protecting the anonymity of those involved?**

#### **Minimum Requirement**

- Explanation of how the organisation protects the anonymity of those involved in reported complaints.

#### **Exemplary Practice**

- Explanation of any thinking/practice around the need to balance confidentiality and anonymity with the need to be transparent about certain complaints, and the action taken in response. E.g. if a staff member is let go due to unacceptable conduct, how is this communicated to other staff? Does the organisation alert/pass on relevant information to potential future employers of the dismissed staff member?

### **K. Leadership is dedicated to fulfilling the 12 Commitments**

### **K1. How is the governing body and management held accountable for fulfilling their strategic promises including on accountability?**

#### **Minimum Requirement**

- An explanation of how the performance of the board and management-level staff is assessed, particularly on strategic aims and goals, and accountability issues. Are there annual performance reviews? Do these include self-assessment, 360 degree reviews, etc?

#### **Exemplary Practice**

- The report provides examples of key findings from board or management-level performance assessments, and outlines actions that have been taken in response. This could for example include the board identifying that there is a lack of skills or knowledge on a certain topic, and gearing recruitment of a new board members towards expertise in that topic.

#### **Examples from Accountable Now members**

- In 2017 IPPF introduced a three-stage performance review process for all members of its Governing Council. The review process will include self-assessment, peer review, and review by the global and regional President, and will be a pre-requisite in order to be considered for re-election. Linking re-election to performance should strengthen accountability and the overall strength and performance of the Council. The process should also offer the opportunity to assess any gaps which may need to be addressed when recruiting new Council members. For more information see IPPF's [2017 accountability report](#).

### **K2. What steps have you taken to ensure that staff are included in discussing progress toward commitments to organisational accountability?**

#### **Minimum Requirement**

- Information about how staff are involved in decision-making – for example through discussions about the organisation's accountability, successes, and challenges.



- A description of how staff are involved in the Accountable Now reporting process, and whether this fosters discussions about accountability. For example, is the Panel's feedback and identified areas for improvement discussed with staff?

#### **Exemplary Practice**

- Examples are provided to illustrate how staff have shaped decisions or processes.

### **K3. What is your accountability report's scope of coverage? (i.e. are you reporting for the whole organisation or just the international secretariat?) What authority or influence do you have over national entities and how, specifically, are you using it to ensure compliance with the accountability commitments and to drive the overall accountability agenda?**

#### **Minimum Requirement**

- Description of the scope of the report – which offices does it cover, and if information from multiple offices is included, what is this extent of this (comprehensive data or select examples to illustrate certain processes)?
- If the International Secretariat is reporting, explanation of to what extent they promote and assess compliance of national entities with the accountability commitments.

#### **Exemplary Practice**

- There is evidence that the organisation is making a real effort to drive accountability throughout the entire network.
- Examples are provided of actions taken in response to accountability weaknesses/failures (support provided, membership suspension) as well as successes and innovations (sharing practices amongst the network).

#### **Examples from Accountable Now members**

- ADRA International has developed a licensing and accreditation system to monitor compliance within its Network with minimum standards relating to mission, governance, organisational structure, financial management, programmes, partnerships, identity, and risk management. Every office must meet a minimum standard, with re-assessment every five years. Read more in ADRA's [2017 report](#), pp. 7-8.
- IPPF's member associations are required to demonstrate good governance and accountability in order to comply with [membership standards](#), and the Governing Council oversees compliance. In 2017, three member associations were suspended for failing to meet certain aspects of the membership standards. It is noteworthy that IPPF is providing assistance to these organisations in order for them to regain their regular status. See more in their [2017 report](#), pp. 6 and 27.