

13 June 2013

## Independent Review Panel - Meeting 20 May 2013 in London Letter to the Members in this review round

Dear Beris Gwynne,

In May we as the Charter's *Independent Review Panel* met to discuss the reports that had been submitted since our last meeting in October 2012. We would like to thank you for going through this exercise of reporting against the Charter and recognise the commitment to accountability that this demonstrates. We are now writing to provide feedback on your report.

Since we first started assessing the reports we have noticed a marked **improvement in quality** and an improved commitment to accountability. In the last meetings we reviewed some reports of very good quality. However there is still room for improvement in all reports. Enclosed you will find a collection of what we believe to be **Good Practice** in responding to some of the indicators in the GRI reporting framework, including examples from the reports you have submitted in this round. As we feel that part of our role is to encourage organisational improvement we encourage you to look at this document and see the potential in Members learning from each other.

In addition to responding to the indicators in the GRI reporting framework focused on transparency, we would like to encourage Members to include a qualitative assessment of **whether you are satisfied** with the information you are providing and if not, how you intend to improve. We would like you to consider the questions: *What are the challenges each indicator holds for my organisation and how do we deal with these? Do the systems in place work well? How do they contribute to improving your work?* In the cases where you present hard data (for example on diversity or training hours), please consider the following: *Are we pleased with these numbers? How do we want these to change and what actions can we take to facilitate that?* These kinds of explanations are especially welcome where you present weak results or poor data. We hope that this would also encourage use of the reports to facilitate internal discussion of areas for improvement.

With regard to the **complaints handling mechanism** (indicator NGO2), we would like to remind you that it is now mandatory for Charter Members to have such a mechanism in place. This is at the core of good accountability. Such a mechanism should be open for external and internal complaints, outline a clear process, including a timeframe for resolution, and be easily accessible to the intended users. We saw several good examples in the latest set of reports. The reports would however be enriched by examples of the nature of cases dealt with in any reporting period. We would also encourage members to highlight their Charter membership and the commitments that it represents on their website by uploading the Charter logo and linking to the Charter alongside their complaint handling mechanism.

We understand that it is a challenge for global organisations to report on the operations of national entities, but we strongly encourage you to provide an explanation on the structures and processes you have in place to ensure that **global accountability standards** are upheld at a national level and, if they are not, how you tackle this issue. Many reports are relatively strong on policy but much weaker on evidence and selected examples of how this works in practice. How do you use **lessons learned** to improve your programmes?

We welcome cases where organisations make commitments for the future and identify areas for improvement. The newly introduced **Gap Analysis** table is a useful tool to easily track

commitments and achievements made in your organisation. We have included the commitments we could identify when going through your report and would like to encourage you to keep working with this document and submit it again along with your next report.

Finally we would like to inform you that we have decided to focus our attention to some specific areas in the 2014 review rounds. This will be communicated to the entire membership shortly but we would like to provide you with this information at this point already:

➤ **Policy – practice – assurance**

We can see that the reports are improving with regard to accountability measures you take, but are also interested in getting a better understanding of the extent to which this leads to improvements in performance. In our view many reports are good in providing an overview of policies in place. They are however less strong in showing that these are implemented systematically in practice and often relatively weak when it comes to evidence of assurance. Although we acknowledge that of the three - policy, practice and assurance - that latter is most difficult it is also a very important one and we encourage you to work further on this area.

➤ **Advocacy**

Being adequately accountable for our advocacy work is of crucial importance for the legitimacy of NGOs. Nevertheless many reports are relatively weak in this area. It is not totally clear which processes are in place to arrive at advocacy positions, how partners and other stakeholders are involved, how the correctness of the claim is ensured, if there are clear plans for how to exit a campaign and how lessons learned are feed in to the improvement of further work. We see potential for mutual learning through discussions around these questions and encourage all Members to participate in the Charter's workshop on this topic by the end of this year.

➤ **Communication**

We believe the reports should be written for and actively discussed with your trustees, your staff, partners, beneficiaries and other key stakeholders. Only when people know about your commitments and performance against them will they react and help you to improve even further. Often the reports are addressed to the Panel and any other audience is not immediately evident. Against this backdrop we would also welcome more information on how you handle the results of the reporting process, how they are discussed within the organisation, whether they facilitate discussion of areas for improvement, if they lead to an agreed action plan and how they are brought to the attention of the Board.

Organisation-specific feedback to World Vision International

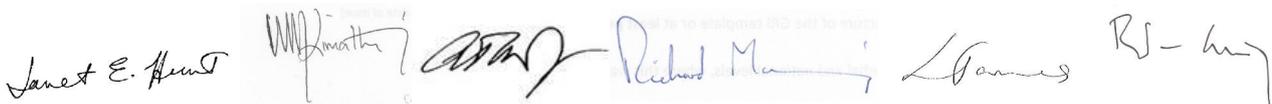
*We know from earlier reports that you are serious about your commitment to improved accountability and we can see that you have strong accountability tools in place. We were however in this review round surprised about the lack of progress since the last report we reviewed in relation to the issues you committed to improving on. These are summarised in the Gap Analysis table). We would encourage you to work through these prior to submitting your next report and would encourage the development of a timeline in relation to when these issues would be addressed. It would be useful in the next report to understand how you work to set standards and achieve organisational learning in your decentralised structure and how successful you think you are with this. We would also like to see more evidence that the operations on the national level are in line with your accountability commitments. Furthermore, we acknowledge that you are not providing very much hard data (e.g. number*

*of staff receiving anti-corruption training) and would encourage you to improve within this area. Finally, we would like to applaud the fact that you are disclosing the remuneration of your executive managers as we see this as an important transparency mechanism. We do indeed look forward to your next report as we understand that it will, as for 2010, be a more comprehensive accountability report.*

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.

Should you have any comments we would appreciate a response by 12 July 2013.

Yours sincerely,



Janet Hunt Wambui Kimathi Tony Tujan Richard Manning Louise James Brendan Gormley

**5<sup>th</sup> Review Round, May 2013  
Note on accountability report  
World Vision International**

**COMMENTS ON PREVIOUS REPORTS**

<b>1 &amp; 2. Reporting period 2007 and 2008, not reviewed</b>	
<i>Both reports were developed in the interim reporting framework.</i>	
<b>3. Reporting period 2009, reviewed in April 2011</b>	
<b>Panel feedback</b>	<ul style="list-style-type: none"> <li>- <i>The report is quite but not totally complete, which is due to the GRI NGO SS being released after the work with the report had started.</i></li> <li>- <i>The organisation is commended for the obvious institutional commitment to accountability and encouraged to use more evidence and provide more exact page references in later reports.</i></li> </ul>
<b>Member's comments</b>	<i>None.</i>
<b>Member's commitments for the future</b>	<i>Not captured in this review round.</i>
<b>4. Reporting period 2010, reviewed in October 2011</b>	
<b>Panel feedback</b>	<ul style="list-style-type: none"> <li>- <i>The report is very good, very complete and provides a high level of evidence showing that the organisation has strong systems in place.</i></li> <li>- <i>The introductory statement is commended, especially the global view which is seen as a sign of strong institutional commitment to accountability.</i></li> <li>- <i>It is applauded that when reporting on complaints, the organisation provides an analysis and details on how they work in this area.</i></li> <li>- <i>The organisation's attempt to combine this reporting format with other accountability commitments is seen as positive.</i></li> </ul>
<b>Member's comments</b>	<i>The organisation provides comments to some of the reporting components that had been seen as incomplete by the Panel, adding further information and referring to statements made in the report. They also acknowledge their support to the review process and the Panel's role.</i>
<b>Member's commitments for the future</b>	<i>These were not captured in this review round; however the ones included in the answers that the organisation referred back to in the report covering 2011 have been included in the Gap Analysis below.</i>

**COMMENTS ON THIS REPORT**

Reporting period: 1 October 2010 – 30 September 2011

*Did the Secretariat contact the organisation before forwarding the report to the Panel?*

- Yes  
 No

**Comment:** The Secretariat asked why the organisation has not developed an integrated accountability report as in previous years, why it has not reported on 2.10 and whether it could re-send a document referred to under NGO5 that was not possible to open. The organisation's complete answers to these questions are found in the annex below.

<b>Summary of Profile Disclosures reported on</b>	
<i>Recommended (total 28)</i>	<i>28</i>
<i>Additional</i>	<i>7</i>
<b>Total</b>	<b>35</b>

Profile	Comments
<b>Strategy and Analysis</b>	
1.1	<i>Partially addressed</i> The statement provides interesting information on the approach to accountability, is however less complete than the previous one and lacks information on the organisation's overall vision and strategy, how this is linked to accountability and sustainability and views on performance. It should however be commended that the statement is signed by the Chair as well as the CEO, which can be seen as a sign of commitment to accountability.
<b>Organisational Profile</b>	
2.1	<i>Fully addressed</i>
2.2	<i>Fully addressed</i>
2.3	<i>Fully addressed</i> The organisation in this answer refers to their Global Accountability Report 2010.
2.4	<i>Fully addressed</i>
2.5	<i>Fully addressed</i>
2.6	<i>Fully addressed</i>
2.7	<i>Fully addressed</i>
2.8	<i>Partially addressed</i> The answer includes good information however as in the previous round, the answer lacks the number of member/ supporters /volunteers. In their letter to the Panel from the last review round, the organisation states that the number of children in sponsorship is an indication on the number of supporters.
2.9	<i>Fully addressed</i>
2.10	<i>Not reported on</i> In a later note to the Secretariat, the organisation notes that this was a mistake and that the organisation is currently not in a position to report on awards for the entire movement.
<b>Report Parameters</b>	
3.1	<i>Fully addressed</i>
3.2	<i>Fully addressed</i>
3.3	<i>Fully addressed</i>
3.4	<i>Fully addressed</i>
3.5	<i>Fully addressed</i>
3.6	<i>Fully addressed</i>
3.7	<i>Fully addressed</i>
3.8	<i>Fully addressed</i>
3.9*	<i>Fully addressed</i>
3.10	<i>n/a</i>
3.11	<i>n/a</i>
3.12	<i>Fully addressed</i>
3.13*	<i>Fully addressed</i> The organisation refers to the Independent Review Panel as a provider of external assurance.
<b>Governance, Commitments, and Engagement</b>	
4.1	<i>Partially addressed</i> The organisation refers to their Global Accountability Report 2010. As commented in the last review round, this report does not include information on committees under the highest governance body responsible for specific tasks.

	The Panel would welcome a clarification as to why this information is not provided.
4.2	<i>Fully addressed</i>
4.3	<i>Fully addressed</i>
4.4	<i>Partially addressed</i> The report only refers to “various mechanisms” which are not explained any further and as in the previous report, no information on topics raised through the mechanisms in place is provided. Providing such examples would have made the answer considerably stronger.
4.5*	<i>Fully addressed</i> The organisation should be commended for reporting extensively on this component, which is not yet mandatory but will be as of 2014. This can be seen as <i>Good Practice</i> for larger organisations.
4.6*	<i>Fully addressed</i>
4.10*	<i>Partially addressed</i> The organisation should be commended for reporting extensively on the first part of this component, which is not yet mandatory but will be as of 2014. This can be seen as <i>Good Practice</i> for larger organisations. However, information is missing on processes for appointment and dismissal of members/officials in the highest decision making body.
4.13*	<i>Fully addressed</i>
4.14	<i>Fully addressed</i>
4.15	<i>Fully addressed</i> However the answer could have been more detailed on the processes for identifying stakeholders.
4.16*	<i>Fully addressed</i>

\* : Profile Disclosures from the GRI NGO SS, which have been reported on in addition to the ones recommended by the INGO Accountability Charter.

Summary of Performance Indicators reported on	
<i>Recommended (total 18)</i>	18
<i>Additional</i>	3
<b>total</b>	21

Indicators	Comments
<b>Program Effectiveness</b>	
<b>NGO1 - Stakeholder involvement</b>	
<i>Fully addressed</i> The organisation can be commended for differentiating the different processes for stakeholder engagement in their different primary activities as well as having implemented “Learning Labs” and capacity building to enable stakeholders and staff to improve their competencies in this respect. The Panel looks forward to hearing more about the outcomes of these processes in future reports. The organisation states that while they have examples of good practice it is currently not in a position to assess the quality and extent to which their mechanisms are implemented across their programmes and that when more information has been gathered, the consistency of the programmes and the degree to which improved accountability also improves results will be assessed.	
<b>NGO2 - Mechanisms for feedback and complaints</b>	
<i>Partially addressed</i> Information is provided on the policies in place and how the organisation works to improve	

within this area. However information on mechanisms / procedures for assessing complaints or for determining actions required in response is lacking. Furthermore, the organisation states that while it has gathered examples of good practice it has not yet undertaken an assessment to determine quality across the organisation and acknowledges that the implementation of effective complaint and feedback mechanisms is an area for increased attention. No statistics are given on the number of complaints in various areas of their work and if they have been solved. The Panel commends the organisation for its strong elements that enable accountability, for example the hotline or giving the communities the possibility of choosing the method with which they like to work. Since the organisation sees itself as a learning organisation, it would however have been interesting to see a deeper explanation regarding how these tools are used and whether the work is successful.

**NGO3 - Program monitoring, evaluation and learning**

*Partially addressed*

Information is provided on the rigorous systems in place and the percentage of development programmes in which these have been implemented. This part of the answer could be seen as *Good Practice* for larger organisations. As in the previous report, however, examples of adjustments of policy/ programmes as a result of these or how such changes were communicated is lacking. In their comment to the feedback from the previous review round, the organisation states that they include reference to adjustments made elsewhere in the report.

**NGO4 - Gender and diversity**

*Partially addressed*

Information is provided on the systems in place and the work done in 2011 to ensure that gender issues are addressed effectively. It is good that this includes not just headcounts but also issues of power and control in relation to gender and how messages have to be contextualised. As in the previous report, however, information on other types of diversity is lacking. In their comment to the feedback from the previous review round, the organisation refers to other places in the report where they included such information.

**NGO5 - Advocacy positions and public awareness campaigns**

*Partially addressed*

Information is provided on the organisation's principles and process with regards to advocacy; however information is lacking on how the organisation ensures consistency or fair public criticisms; on corrective actions taken; on where advocacy positions are published; or on the process for exiting a campaign. A vague commitment to improvement was made in the previous report but not commented on here.

**NGO6 – Coordination with others**

*Partially addressed*

Information on the rigorous systems in place for identifying potential for duplication or opportunities for partnerships with other organisations is provided; however it could have been stronger on the organisation's process for promoting learning from the work of others. A commitment to improve the evaluation of local partnerships was made in the previous report but not commented on here. The answer would have been stronger with a discussion around potential synergies through working with others.

**Economic**

**NGO7 – Resource allocation**

*Fully addressed*

**NGO8 – Sources of funding**

*Partially addressed*

The answer does not include the five largest donors but only mentions the source of funding by category and national office.

**EC7 – Local hiring**

*Partially addressed*

Information on the percentage of staff hired locally is provided, however information on

these numbers for senior management and on whether the organisation has a global policy for local recruitment in place is lacking. The Panel would have found it interesting to see the numbers of locally recruited staff in senior management positions.

## **Environmental**

### **EN16 – Greenhouse gas emissions**

*Not addressed*

The organisation mentions that an Environmental Management System has been developed for the organisation and gives examples of some parts of the organisation reporting on emissions, but states that although encouraged to do so, the organisation's offices are not required to report their emissions. The Panel however acknowledges the progress made in this area.

### **EN18 – Initiatives to reduce greenhouse gas emissions**

*Not addressed*

The organisation states that it has a number of approaches to promote good stewardship of the natural environment, but does not provide more detailed information on what they are or the reductions achieved through these approaches. The Panel encourages the organisation to be more explicit on activities and commitments with regard to the environment.

## **Labour**

### **NGO9\* - Mechanisms for workforce feedback and complaints**

*Partially addressed*

Information on the mechanisms in place is provided, however the response could have been stronger on the key components of the feedback and their resolution.

### **LA1 – Total workforce**

*Partially addressed*

Information on the total workforce broken down by contract type is provided, however it does not indicate the number of employees broken down by employment type, or information on volunteers.

### **LA10 – Workforce training**

*Not addressed*

Good information is provided on the kind of training the organisation offers, however it does not provide total hours of training or average hours of training per employee or volunteers. The organisation mentions that a Partnership Orientation Programme for all employees will be launched in 2013.

### **LA12 – Performance and career development reviews**

*Fully addressed*

The Panel would however like the organisation to re-confirm that 100% of the staff received performance and career development reviews during the reporting period.

### **LA13 – Composition of workforce and governance bodies**

*Partially addressed*

The answer includes a list of the organisation's Board members, however does not provide a breakdown with regard to gender or ethnicity. With regards to employees, the answer provides information on gender (under LA1), but lacks information on ethnicity and age.

## **Society**

### **SO1 – Impact of operations on communities**

*Partially addressed*

Information is provided on policies and procedures in place for assessing and managing the impacts of operations and refers to other documents where these are described in more detail, however without providing specific page references on where to find the information.

### **SO2\* - Risk analysis: corruption**

*Not addressed*

The organisation mentions that there is now a greater focus on fraud and corruption risks in their audit, however information on the total number of percentage of programmes or units

analysed for risks related to corruption is lacking. A policy and guidance material on the area of anti-corruption is expected to be finalised during 2012. The response could have been strengthened by adding e.g. examples of complaints linked to corruption.

**SO3 – Anti corruption training**

*Not addressed*

Information on mechanisms in place to promote awareness of problems related to fraud and corruption is provided, however it does not include information on the percentage of employees receiving anti-corruption training. A self-study module on fraud/bribery is scheduled to be finalised in 2012. The Panel wishes to encourage the organisation to strengthen its work around anti-corruption procedures.

**SO4\* - Actions taken in response to corruption**

*Partially addressed*

Information is provided on strong mechanisms in place to reduce corruption and protect children – in particular a hotline which is active 24/7 and operated in 180 languages. The organisation also reports on the number of incidents related to child protection investigated and acted upon in the reporting period. However, complete information on number of incidents, actions taken or whether people were dismissed as a consequence is lacking.

**Product Responsibility**

**PR6 – Ethical fundraising and marketing communications**

*Partially addressed*

Information on codes in place is provided, however information on the frequency with which it reviews its compliance with its code or on the number of complaints received for breaches of its internal code of conduct is lacking.

\* : Performance Indicators from the GRI NGO SS, which have been reported on in addition to the ones recommended by the INGO Accountability Charter.

## **Annex – The organisation’s complete answer to the questions from the Secretariat**

1. Why have you chosen not to produce a joint accountability report as you did in the last years?

Organisation’s reply: *“Preparation of the 2010 Accountability Report was something of a high point for World Vision. . . involving extensive consultation across the partnership and a fairly significant investment of human and other resources. It was the view of the Global Accountability team that maintenance of this level of investment every year to produce a report that would contain much of the same information would quickly extinguish the growing enthusiasm for accountability reporting as a vehicle for organisational learning and improvement. For this reason, we recommended that, in alternate years, World Vision would produce a shorter, lighter, report based on the template to demonstrate compliance with Charter requirements, investing in a series of smaller discussion papers and inter-agency initiatives as a substitute for the comprehensive narrative of the 2010 report. The 2012 Report will see a return to the fuller narrative report but it is our intention in future years to ensure that information that doesn't change from one year to the next will be available on the WVI website, so that future reports will provide information on any material changes (for example in our organisational profile) but otherwise concentrate on deepening and widening our reporting on other aspects, notably programme effectiveness and providing increased access to financial and other data in line with the International Aid Transparency Initiative standard.*

*NOTE: If use of the term 'joint accountability report' is meant to refer to 'integrated reporting', it must be said that even the 2010 report was not an example of integrated reporting. World Vision continues to produce an annual Review and separate Consolidated Financial Statements; however, we are watching developments in the Global Reporting Initiative closely with a view to developing an integrated approach to sustainability and accountability reporting for all World Vision entities.”*

2. Why did you not report on 2.10, although this is a recommended reporting component?

Organisation’s reply: *“WV’s Accountability Report is prepared by the legal entity, World Vision International and to our knowledge, WVI did not receive any awards in 2011. In previous years, the Global Accountability team has heard of particular cases of World Vision entities receiving accountability or transparency awards but with offices in nearly 100 countries, we are not yet in a position to report on the basis of a complete survey. Until we are able to do so, we felt that choosing the one or two that we hear about did not provide a true picture of the work of many offices across the partnership.*

*It had escaped our attention that 2.10 was a 'recommended' reporting component.”*

3. We are not able to open the report added under NGO5 “One Voice Public Policy Development System”. Can I please ask you to re-send this document?

Organisation’s reply: *“Our apologies that in the re-sending of the corrected final version of the report, access to the embedded document under NGO 5 was compromised. I attach it here, for your convenience.”*

## World Vision 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	Commitment to improvement	Progress achieved Year 1	Progress achieved Year 2	Progress achieved Year 3
<b>Program Effectiveness</b>				
NGO2: Mechanisms for feedback and complaints in relation to programs and policies.	<b>In report covering 2011:</b> <i>"The implementation of effective community complaint and feedback mechanisms has been identified as an area for increased attention and improvement."</i>			
NGO5: Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns.	<b>In report covering 2010:</b> <i>"We will continue to develop and support more effective processes for gathering information from the local level and streamlining our advocacy across the Partnership."</i>	<b>In report covering 2011:</b> <i>No progress reported.</i>		
NGO6: Processes to take into account and coordinate with the activities of other actors.	<b>In report covering 2010:</b> <i>"World Vision needs to improve the way we evaluate the success and impact of local partnerships. We are working to improve the</i>	<b>In report covering 2011:</b> <i>No progress reported.</i>		

	<i>effectiveness and further professionalise the management of our external relationships at the global and regional levels.”</i>			
<b>Economic</b>				
-				
<b>Environmental</b>				
General	<b>In report covering 2010:</b> <i>“In the coming years, we will: continue to improve the capacity to measure our carbon footprint, [and] continue to work in our ministry, including the implementation of a Natural Environment and Climate Issues Strategy and a Resilient Development Practice Strategy.”</i>	<b>In report covering 2011:</b> <i>The organisation has developed an Environmental Management System as a tool for World Vision offices to measure and report their emissions.</i>		
<b>Labor</b>				
LA10: Average hours of training per year per employee.	<b>In report covering 2011:</b> <i>“A new Partnership Orientation Programme for all employees will be launched in 2013.”</i>			
<b>Society</b>				
SO2: Percentage and total number of programs/ business units analyzed for risks related to corruption.	<b>In report covering 2011:</b> <i>“World Vision is in the process of developing a comprehensive Partnership wide approach to preventing, detecting and resolving instances of corruption, including bribery and</i>			

	<i>fraud. [...] A Partnership policy and guidance material is expected to be finalised during 2012."</i>			
SO3: Percentage of employees trained in organization's anti-corruption policies and procedures.	<b>In report covering 2011:</b> <i>"World Vision [...] engaged a curriculum designer to develop a number of self-study modules around fraud/bribery [...] to be finalised during 2012."</i>			
<b>Product Responsibility</b>				
-				