Dear Joanna Kerr,

On 15th November 2012 we, as the Independent Review Panel, met to discuss the reports submitted by the reporting deadline of 1st October 2012, and we are now writing to you to give you feedback on your report. First of all we would like to thank you for your participation in this exercise and to recognise the commitment to accountability that this demonstrates.

Our approach to assessing the reports which we have received has been to focus on three dimensions in particular: What evidence is there of **institutional commitment** to greater accountability and to using the reporting process to advance it? How **complete** is the report in relation to the guidelines used? How strong is the **evidence** given for the self-assessment that each organisation has conducted? Please find more information on our approach in the annex.

Since we first started assessing the reports we have noticed a **marked improvement in quality** and an improved commitment to accountability. In this round we have reviewed some reports of very good quality. However we have highlighted some common **areas for improvement.** These tend to be in the section on Programme Effectiveness, in particular the indicators related to having a complaints handling mechanism in place (indicator NGO2) and diversity and ethnicity (indicator NGO4). The indicators on training in anti-corruption policies (indicator SO3) and on financial information (indicator NGO8) are also areas for improvement.

- With regard to the **complaints handling mechanism** (indicator NGO2), we would like to remind Members that it is now a mandatory requirement for Charter Members to have such a mechanism in place. This is at the core of good accountability. Such a mechanism should be for external and internal complaints, outline a clear process, including a timeframe for resolution, and be easily accessible. Members should communicate their membership on their website, by uploading the Charter logo, and inserting a link to the Charter text alongside their complaint handling mechanism. The "UN protect, respect, remedy framework" highlights good effectiveness criteria for complaints handling mechanisms (paragraph 31 "Effectiveness criteria for non-judicial grievance mechanisms": http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf).

- Regarding **diversity and ethnicity** (indicator NGO4), we would like to encourage Members to use the guidelines "Make Development Inclusive – How to include the perspectives of persons with disabilities in the project cycle management" developed by CBM available here: http://www.make-development-inclusive.org/toolsen/pcm2.pdf

- With regard to the generally weak reporting on **anti-corruption policies** (indicator SO3), we would like to encourage Members to use the Anti-Bribery Checklist and Anti-Bribery Principles and Guidance for NGOs produced by Transparency International available under the following web-links:
http://www.transparency.org.uk/attachments/046_NGO_Anti-bribery_Principles_and_Guidance.pdf and http://www.transparency-se.org/TI-ABC-20-point-anti-bribery-checklist.pdf In case of specific queries you may also contact Stan Cutzach at Transparency International at scutzach@transparency.org

- We feel that the **financial information** (indicator NGO8) could be better presented in order to allow for greater transparency. Members are encouraged to look at the Good Practice document to see how others present this information.

- In many reports Members just noted that they have the relevant policies in place but we feel that **more examples** of the policies in practice would be useful. Only when it is supported by evidence does the policy come to life and its usefulness can then be assessed. Members are encouraged to give selective examples where relevant, and to give evidence from evaluations where available.

- We value **succinctness and accessibility**. In some reports access to relevant information is made difficult by a lot of immaterial information being given at the same time. Please try and include only essential information.

We understand that it is a challenge for global organisations to report on many national entities, and would encourage them to provide in their report an explanation as to how their **global accountability standards** are upheld at a national level and, if they are not, how they tackle this issue.

We welcome it when organisations make commitments for the future and identify areas for improvement. As an example, we would like to congratulate Oxfam GB for the table included at the beginning of their report showing their **accountability objectives** and the progress made so far. Individual development plans will help push organisational development towards improved accountability in a more systematic way.

To ensure a greater link between the **Charter commitments** and GRI reporting (focussing on transparency) we would like to emphasise our support for the Charter Board decision that all future reports should have a clear link between the Charter principles and the reported actions. We would like to praise Sightsavers for doing so in their first report.

Please note that as a Panel we feel that part of our role is to encourage organisational improvement. To that end we are enclosing, for your information, some examples of what we believe to be **Good Practice** in responding to some individual indicators, based on the GRI framework. This document consists of examples from all reports reviewed thus far. We would like to encourage you to look at this document as we feel this will be a good learning exercise for all Members to learn from each other.

Organisation-specific feedback to ActionAid
The report is very good, very **complete** and thorough; it shows strong **institutional commitment** to accountability, in particular the leadership statement which is very good. The level of **evidence** is very good, a lot of examples are included which is very positive. The theory of change mentioned in the opening statement is good. We commend you for the gender balance of your organisation. It is also positive that your organisation explains who it can take funding from and who it cannot.

Having reached such a good level of report, we would suggest that you pair up with another Member Organisation to provide with them advice and coach them for their report.

We see your answers on the following components as **Good Practice** for other large organisations (see "Good practice on GRI Reporting IV" attached to this letter):
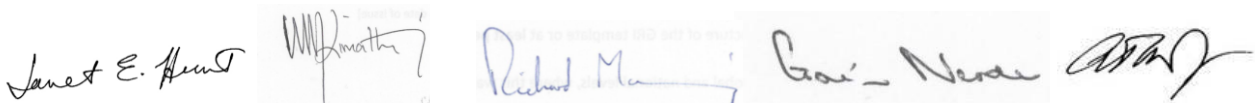- *3.5 Report Scope and Boundary/ Process for defining report content*
  This answer is very complete.

- *4.2* Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organisation's management and the reasons for this arrangement). Describe the division of responsibility between the highest governance body and the management and/or executives
  The description of division of responsibility is short and clear.
- *4.15* Basis for identification and selection of stakeholders with whom to engage
  This answer is very complete.
- *NGO1* Involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs
  This answer is very complete and the following two elements are positive: the bottom up involvement of stakeholders in the strategy process and how the programmes are corrected accordingly.
- *NGO2:* Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies
  The number of complaints received in total and some examples are included.

Our intention is that this letter, and any response that you may wish to provide, should be made publicly available on the Charter website, along with your organisation's report. You can find the reports that were previously reviewed on the Charter website under the section Charter Members/Member Reports. However, should there be errors of fact in the feedback above or in the more detailed note below on conformity with the reporting framework, we would of course wish to correct these before publication.

Should you have any comments we would appreciate a response by *15 January 2013*

Yours sincerely,

Janet Hunt   Wambui Kimathi   Richard Manning   Gavin Neath   Tony Tujan

International NGO Charter of Accountability Ltd · Company Number: 06527022 · www.ingoaccountabilitycharter.org
Secretariat: Berlin Civil Society Center · www.berlin-civil-society-center.org · Agricolastraße 26 · 10555 Berlin, Germany
Contact person: Amandine Berger, amandine.berger@berlin-civil-society-center.org, +49 30 20 62 46 97 12

Annex 1 – The Independent Review Panel's approach to assessing reports

On **completeness**, we acknowledge the demanding nature of many GRI requirements and recognise that not all of them are as material as others. In particular for smaller organisations, some requirements may be overly demanding. Nevertheless they give good guidance and we have attached a note that goes through the shortfalls against the reporting template in detail. In addition we have highlighted areas where we felt, in particular, that your organisation could improve as well as other areas which we considered as strengths in your report.

On **evidence**, we looked in particular for references not only to relevant policy documents, but also to examples where the self-assessment was supported by specific action (for example, drawn from operational activities, whether successful or unsuccessful). It is important for us to see that the accountability commitments that you made when signing the Charter, lead to informed corrective action and ultimately improve the quality of your work.

On **institutional commitment**, we looked for evidence of top-level ownership of the report (for example in the opening statement signed by the Chief Executive) backed by examples in the report; evidence of using the report as a means of identifying areas of relative strengths and weaknesses in the organisation (as opposed to a box-ticking exercise); and evidence of a systematic concern with accountability, including recognition of areas for further work. We encourage organisations to highlight the corrective actions they take, and appreciate when they are open about their failures and make clear commitments for the future. We would hope that progress in such areas would be highlighted in future reports.

International NGO Charter of Accountability Ltd · Company Number: 06527022 · www.ingoaccountabilitycharter.org
Secretariat: Berlin Civil Society Center · www.berlin-civil-society-center.org · Agricolastraße 26 · 10555 Berlin, Germany
Contact person: Amandine Berger, amandine.berger@berlin-civil-society-center.org, +49 30 20 62 46 97 12

2ⁿᵈ Review Round 2012
Note on Accountability Report

Organisation: ActionAid
Reporting period: Calendar year 2011

What GRI reporting level did the organisation report on?
☐   A
☐   B
☒   C

Did the Secretariat contact the organisation for further information before forwarding the report to the panel?
☒   Yes
☐   No
Comment: The Secretariat asked the organisation to submit an answer for the indicator SO3 or an explanation as to why it was not included. The organisation submitted their answer by email.

COMMENTS ON THE INFORMATION PROVIDED IN THE REPORT

Profile Disclosures (recommended 28)
Number of Profile Disclosures the organisation reports on in total: 28
Number of the recommended Profile Disclosures the organisation reports on: 28
Number of additional Profile Disclosures the organisation reports on: 0

Profile	Comments
Strategy and Analysis	
1.1*	*Comments from previous report: Good Practice* Comments from this report: Fully addressed
Organisational Profile	
2.1*	Fully addressed
2.2*	Fully addressed
2.3*	Fully addressed
2.4*	Fully addressed
2.5*	Fully addressed
2.6*	Fully addressed
2.7*	Fully addressed
2.8*	*Comments from previous report: The organisation states that it does not collect information on numbers of volunteers/ supporters. The report does not include information on the scope/ scale of the organisation's activities.* *Organisation's answer: During 2012 we will conclude our development of a database system for collecting more data on numbers of supporters and activists.* Comments from this report: Partially addressed The organisation states that it does not keep track of the numbers of its volunteers or supporters across the organisation. More information on the scope/ scale of the organisation's activities could be included (such as number of projects or beneficiaries).

2.9*	Fully addressed
2.10*	Fully addressed
Report Parameters	
3.1*	Fully addressed
3.2*	Fully addressed
3.3*	Fully addressed
3.4*	Fully addressed
3.5*	*Comments from previous report: Good Practice* Comments from this report: Fully addressed **Good Practice**: This answer is very complete.
3.6*	Fully addressed
3.7*	Fully addressed
3.8*	Fully addressed
3.10*	Fully addressed
3.11*	Fully addressed
3.12*	Fully addressed
Governance, Commitments, and Engagement	
4.1*	Fully addressed
4.2*	*Comments from previous report: Good Practice* Comments from this report: Fully addressed **Good Practice:** The description of division of responsibility is short and clear.
4.3*	Fully addressed
4.4*	*Comments from previous report: The report does not state how the organisation informs/ consults its employees about the working relationship with formal representation bodies.* Comments from this report: Partially addressed The report includes information on how internal stakeholders can provide recommendations to the highest governance body; however examples of topics raised would strengthen this section.
4.14*	Fully addressed
4.15*	*Comments from previous report: Good Practice* Comments from this report: Fully addressed **Good Practice:** This answer is very complete.

*: Recommended Profile Disclosures

Performance Indicators (recommended 18)
Number of performance indicators the organisation reports on in total: 26
Number of the 18 recommended performance indicators the organisation reports on: 18
Number of additional performance indicators the organisation reports on: 8

Indicators	Comments
Program Effectiveness	
NGO1*	*Comments from previous report: Good Practice* Comments from this report: Fully addressed **Good Practice**: This answer is very complete and the following two elements

	are positive: the bottom up involvement of stakeholders in the strategy process and how the programmes are corrected accordingly.
NGO2*	Fully addressed **Good Practice:** The organisation included the number of complaints received in total and some examples.
NGO3*	*Comments from previous report: It is not clear whether the organisation's mechanisms include procedures on communicating adjustments to policies/ programmes internally and externally. The organisation refers to its planning tool (40 page document) but does not provide references on where to find this information within this document.* Comments from this report: Fully addressed
NGO4*	*Comments from previous report: The report mainly includes information on tools/ actions taken to achieve gender related goals.* Comments from this report: Fully addressed The organisation states that it is planning to improve data collection in this area and has set specific milestones for a comprehensive review in 2014.
NGO5*	*Comments from previous report: It is not clear whether the organisation's mechanisms include information on how the organisation ensures that consistency is maintained during implementation of advocacy/ campaigns or how public criticism are fair/accurate; on processes for corrective adjustments of advocacy positions/ public awareness campaigns; or on corrective actions taken; on where public awareness/ advocacy positions are published. The organisation refers to its planning tool (40 page document) but does not provide references on where to find this information within this document.* Comments from this report: Partially addressed The report includes information on the process for arriving at advocacy positions; however it does not include information on how the organisation ensures that its public criticisms are fair/ accurate, or where public awareness/ advocacy positions are published.
NGO6*	*Comments from previous report: The report does not include information on the processes for identifying potential for duplication; promoting learning from others; or identifying opportunities for partnerships with other organisations.* Comments from this report: Fully addressed
Economic	
NGO7*	Fully addressed
NGO8*	Fully addressed
EC7*	Fully addressed The organisation states that it has a clear commitment to employing local people for local jobs; however it might benefit from introducing a global policy or guidance.
Environmental	
EN1	*Comments from previous report: For the Environmental indicators, the organisation only reports for certain parts of the organisation as collecting this information has been a part of a pilot study not including the entire organisation The organisation only reports on "paper use". The report does not include information on renewable material vs. direct material used.* Comments from this report: Partially addressed

	The organisation only reports on paper consumption. The report does not include information on renewable material vs. direct material used. The organisation states that it is reporting for 12 units (instead of 8 in the previous report). It will continue expanding the collection of data and expand to at least 20 units in 2012.
EN2	*Comments from previous report: The organisation only reports on "paper use* Comments from this report: Partially addressed The organisation only reports on "paper use".
EN3	Partially addressed The report includes information on the direct energy consumption by non-renewable primary source, but not by renewable primary source.
EN4	*Comments from previous report: The report does not include information on the energy source.* Comments from this report: Partially addressed The organisation only reports on "electricity use".
EN16*	Fully addressed
EN17	Fully addressed
EN18*	*Comments from previous report: The organisation states that it currently does not systematically collect information on mitigation measures and reductions achieved.* Comments from this report: Fully addressed The organisation states that it reports on the 6 units for which at least two years of data was available. The organisation provides good examples of initiatives and a credible approach to the process.
EN28	Fully addressed
Labour	
LA1*	*Comments from previous report: The organisation states that it is not in position to report on type of work, such as full/part time, for employees or on volunteers, but states its commitment to improvement within this area.* Comments from this report: Partially addressed The organisation states that it is not in position to report on employment type, such as full/part time, for employees or on volunteers. The report does not include information on the different categories of volunteers by function.
NGO9	This indicator was not reported on in the previous report. Fully addressed
LA10*	*Comments from previous report: The organisation indicates that it is not in position to report on the hours devoted to training per employee per year.* Comments from this report: Partially addressed The organisation indicates that it is not in position to report on the hours devoted to training per employee per year, but estimates that it is around 5 days.
LA12*	Fully addressed The organisation states that 50% of performance reviews were received and completed on time.
LA13*	*Comments from previous report: The organisation indicates that it is not in a position to report completely on these diversity types for the national boards or general assembly members. The report does not include information on*

	employees divided into each of these diversity categories. *Organisation's answer: "We are improving our data system to capture the composition of governance bodies and hope to report more accurately on the issue of composition of national board members for 2011"* <u>Comments from this report</u>: Partially addressed The percentage of employees per gender and employee category is provided under indicator LA1. The report does not include information on age groups. The organisation indicates the country or region of origin as an indicator of diversity.
Society	
SO1*	*Comments from previous report: The report does not include the number/ percentage of operations to which the programmes apply; or on whether the programmes have been effective in mitigating negative and/or maximising positive impacts* <u>Comments from this report</u>: Fully addressed Further information is available under NGO 1.
SO3*	This indicator was not reported on in the previous report. Partially addressed The organisation states that it does not have a policy on corruption, but it has a whistle blowing policy. It will review organisational policies and look into corruption and bribery aspects.
Human Rights	
HR8	This indicator was not reported on in the previous report. Fully addressed
Product Responsibility	
PR6*	*Comments from previous report: The report does not include information on the number of complaints for breaches of standards for fundraising and marketing communication practices in relation to the rights of affected stakeholders or the rights of donors.* <u>Comments from this report</u>: Partially addressed The number of complaints for breaches of standards for fundraising in all the offices is not clear.

*: Recommended performance indicators

Organisation's commitments for the future
- **4.15**: "ActionAid International's "Accountability, Learning and Planning System" (ALPS) ... will be reviewed in 2012 to shape a new accountability framework for the organisation by 2013."
- **NGO4**: "Promoting equality and celebrating diversity is an integral part of the aims included in our strategic implementation plans. Building on the progress so far, the plans outline targets around, for example, improving data collection in this area and specific milestones have been set for a comprehensive review to be carried out in 2014."

- **EN**: "In 2011, measurement expanded from 8 to 12 units (see table below). We will continue expanding the collection of data and expand to at least 20 units in 2012. This will be possible through the work undertaken by a network of Green Champions composed by members of staff in each unit assigned to measure impact and begin making reductions."
- **SO3**: The organisation will review the organisational policies and look into corruption and bribery aspects.