

Dear José María Vera,

On 15<sup>th</sup> November 2012 we, as the Independent Review Panel, met to discuss the reports submitted by the reporting deadline of 1<sup>st</sup> 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](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](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](mailto: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 Intermón Oxfam

The report is very good and **comprehensive**, includes good details, and has an extensive level of **evidence**. The fact that the accountability report is integrated in your organisation's annual report is a good sign of **institutional commitment**. The organisation's achievements are well described. The financial overview is very clear. We would like to acknowledge the awards you won and congratulate you for these. We note that you are still in the process of establishing the position of Ombudsman, and look forward to reading more about it in the next report.

We see your answers on the following components as **Good Practice**, in particular for other small organisations (see "Good practice on GRI Reporting IV" attached to this letter):

- **2.9: Significant changes during the reporting period regarding size, structure, or ownership**  
The significant changes are well described.
- **NGO7: Resource allocation**  
Information is provided in a very clear way. In addition the systems in place for financial control are thorough and encompass the whole organisation.

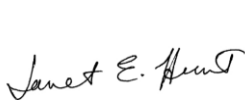
- **NGO8: Sources of funding by category and five largest donors and monetary value of their contribution**

The information is very clearly provided in tables.

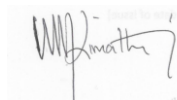
Our intention is that this letter, and any response that you may wish to provide, should be made publicly available on the Charter website, along with your organisation's report. You can find the reports that were previously reviewed on the Charter website under the section Charter Members/Member Reports. 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.

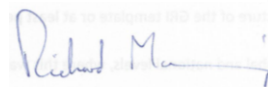
Yours sincerely,



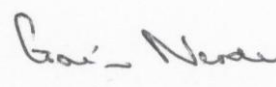
Janet Hunt



Wambui Kimathi



Richard Manning



Gavin Neath



Tony Tujan

## *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.

## 2<sup>nd</sup> Review Round 2012 Note on Accountability Report

Organisation: Intermón Oxfam  
Reporting period: April 2011 – March 2012

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: -

### COMMENTS ON THE INFORMATION PROVIDED IN THE REPORT

#### Profile Components (recommended 28)

Number of Profile components the organisation reports on in total: 28

Number of the recommended Profile components the organisation reports on: 28

Number of additional Profile components the organisation reports on: 0

Profile	Comments
<b>Strategy and Analysis</b>	
1.1*	Fully addressed
<b>Organisational Profile</b>	
2.1*	Fully addressed
2.2*	Fully addressed
2.3*	Fully addressed The report states that the organisation has 17 country offices but only lists 16.
2.4*	Fully addressed
2.5*	Fully addressed
2.6*	Fully addressed
2.7*	<u>Comments from previous report:</u> Partially addressed - The report does not include information regarding the target audience.  <u>Comments from this report:</u> Fully addressed
2.8*	<u>Comments from previous report:</u> Fully addressed  <u>Comments from this report:</u> Partially addressed The report does not state the assets and liabilities of the organisation.
2.9*	<u>Comments from previous report:</u> Good practice  <u>Comments from this report:</u> Fully addressed <b>Good Practice:</b> The significant changes are well described.
2.10*	Fully addressed
<b>Report Parameters</b>	
3.1*	Fully addressed
3.2*	Fully addressed

3.3*	Fully addressed
3.4*	Fully addressed
3.5*	Fully addressed The target audience expected to use the report is included under component 2.7.
3.6*	Fully addressed
3.7*	Fully addressed
3.8*	Fully addressed
3.10*	Fully addressed
3.11*	Fully addressed
3.12*	<i>Comments from previous report: Not addressed but not applicable.</i>  <u>Comments from this report:</u> Fully addressed
<b>Governance, Commitments, and Engagement</b>	
4.1*	Fully addressed
4.2*	Fully addressed
4.3*	<i>Comments from previous report: Partially addressed</i>  <u>Comments from this report:</u> Fully addressed
4.4*	<i>Comments from previous report: Partially addressed - The report provides information on the mechanism for feedback to the Management team but not to the highest governing body, the Board of Trustees.</i>  <u>Comments from this report:</u> Partially addressed As in the previous report, the information provided is on the mechanism for feedback to the Management team but not to the highest governing body, the Board of Trustees. The organisation states that it is still in the process of establishing an Ombudsman.
4.14*	Fully addressed
4.15*	Fully addressed All required information is provided but it could be presented in a clearer manner.

\*: Recommended Profile components

### Indicators (recommended 18)

Number of indicators the organisation reports on in total: 18

Number of the 18 recommended indicators the organisation reports on: 18

Number of additional indicators the organisation reports on: 0

Indicators	Comments
<b>Program Effectiveness</b>	
NGO1*	<i>Comments from previous report: Partially addressed - More information is provided in this report than the previous one. However, it does not include information regarding how decisions are communicated to stakeholders or how feedback has reshaped policies/procedures.</i>  <u>Comments from this report:</u> Partially addressed It is not clear from the report how decisions are communicated to stakeholders or how feedback has reshaped policies/procedures.
NGO2*	<i>Comments from previous report: Fully addressed - The organisation indicates that it is in the process of setting up the position of “Ombudsman” this year to</i>

	<p><i>channel problems/complaints.</i></p> <p><u>Comments from this report:</u> Partially addressed The report contains information on how some beneficiaries can give feedback and complaints; however the report does not contain information on a general mechanism for the organisation, on how complaints are assessed or how actions to take in response are determined.</p>
NGO3*	<p><u>Comments from previous report:</u> <i>Partially addressed – More information is provided in this report than the previous one however, it does not include information on how adjustments are communicated.</i></p> <p><u>Comments from this report:</u> Partially addressed This report does not include information on how adjustments are communicated. The organisation has, however developed systems for real time evaluations.</p>
NGO4*	<p><u>Comments from previous report:</u> <i>Partially addressed - More information is provided in this report than the previous one regarding the actions taken to achieve gender and diversity goals, but it does not include information on policies related to other types of diversity.</i></p> <p><u>Comments from Intermon Oxfam:</u> <i>“Diversity is integrated into the program cycle from the intersectionality approach. We make our focus on gender as it is one of the main variables of intersection (along with ethnicity, cast or social class and age) utilized in the distribution of privileges, prestige, power and a range of social and economic resources. However, the other identities (race, age, economic status...) from the point of view of discrimination, have differentiated characteristics and are therefore treated differently into the different phases of the program cycle.”</i></p> <p><u>Comments from this report:</u> Partially addressed The report includes examples of actions taken and projects which focus on women. Although the focus is still on women, this report does contain some information on other diversity indicators. However the report does not include information on the organisation’s policies related to diversity, norms/standards or tools for analysis.</p>
NGO5*	<p>Fully addressed <b>Good Practice:</b> Good information provided.</p>
NGO6*	<p>Partially addressed Many examples of cooperation and coordination are given but the report does not contain information on how the organisation systematically tries to reduce duplication or how it identifies opportunities for partnership.</p>
<b>Economic</b>	
NGO7*	<p>Fully addressed <b>Good Practice:</b> Information is provided in a very clear way. In addition the systems in place for financial control are thorough and encompass the whole organisation.</p>
NGO8*	<p>Fully addressed <b>Good Practice:</b> The information is very clearly provided in tables.</p>
EC7*	<p>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.</p>
<b>Environmental</b>	
EN16*	<p>Not addressed</p>

	The organisation mentions that it calculates its carbon footprint, but does not provide the amount of emissions. These figures were provided in the previous report.
EN18*	<p><u>Comments from previous report:</u> <i>Partially addressed - More information is provided in this report than the previous one, however it does not distinguish between mandatory and voluntary reductions.</i></p> <p><u>Comments from this report:</u> Partially addressed The report contains good information on initiatives to reduce emissions including the appointment of a person in charge of controlling these. However the reductions achieved are not included. In its previous report the organisation noted that it had implemented an Environmental Action Plan and was hoping to achieve a reduction in emissions of 3% in 2010-2011 and 5% in 2011-2012 however these figures are not mentioned in the current report.</p>
<b>Labour</b>	
LA1*	Fully addressed
LA10*	<p><u>Comments from previous report:</u> <i>Partially addressed - The report includes some information on the types of training provided however, the organisation indicates that it cannot provide quantitative data on this.</i></p> <p><u>Comments from this report:</u> Partially addressed The report includes information on how the training offered is selected, but does not indicate the average number of hours of training per employee.</p>
LA12*	<p><u>Comments from previous report:</u> <i>Partially addressed - The organisation indicates that it usually has a biennial performance management process, however due to collective dismissal; this process was interrupted and restarted in June 2011.</i></p> <p><u>Comments from this report:</u> Partially addressed The organisation mentions that in general staff evaluate its performance every two years, but does not provide the percentage of employees who were evaluated in the reporting period.</p>
LA13*	<p>Partially answered The information regarding age groups can be found on page 37. The report does not include information on minority groups or other diversity indicators, and it does not indicate the number of employees per employee category. In its previous report, the organisation noted a gender imbalance on the Board of Trustees and hoped that this would improve upon filling vacancies on the Board. The organisation does not report on this commitment in this report.</p>
<b>Society</b>	
SO1*	<p><u>Comments from previous report:</u> <i>Not addressed - The report does not include any of the requested information.</i></p> <p><u>Comments from this report:</u> Partially addressed The report contains examples of how the programmes have been effective in maximising the positive impacts, and some information on how the organisation assesses impact on entering communities and how it plans to exit them. However it does not include information on how it actually evaluates impact or how feedback informed future steps.</p>



SO3*	<p><u>Comments from previous report:</u> Partially addressed - The organisation indicates that it has recently defined an anti-corruption and fraud policy and that training is to take place throughout the 2011/12 fiscal year.</p> <p><u>Comments from this report:</u> Partially addressed The organisation has now created an anti-corruption policy, a commitment made in its last report, and states that it will organise periodic training from next year.</p>
<b>Product Responsibility</b>	
PR6*	<p><u>Comments from previous report:</u> Partially addressed - The report does not include information regarding the frequency with which it reviews its compliance with these standards or codes of conduct, or the number of complaints received for breach of standards.</p> <p><u>Comments from this report:</u> Partially addressed The report lists a number of laws, standards and codes which the organisation follows on page 10, but does not contain information as to how often compliance is reviewed.</p>

\*: Recommended indicators

#### Organisation's commitments for the future

- **4.4** "The creation of an Ombudsman was approved in March 2011, a neutral figure that defends the rights of our main interest groups and manages conflicts that cannot be managed through the usual procedures. However, we are still establishing its position."
- **EN18:** "More than 80% of our communication materials are made with recycled paper, except our mailing to the public (one of our challenges for the future)."
- **LA13.** "During the last fiscal year, we approved an Equality Plan in order to promote changes and improvements with regards to gender equality. It has a duration of four years, with an expected revision after the first two years."
- **SO3:** From next year the organisation will organise periodic training on its Policy against Corruption and Fraud.