

Dear Barbara Stocking,

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 Oxfam GB

The report is very good, very **complete** and includes a very good level of **evidence**: there are a lot of examples from different countries and links to policies and other documents. Indeed, there might be too much detail in certain sections and the report would benefit from being more succinct. The **institutional commitment** to accountability is strong and it is backed by evidence throughout the report; however the Charter could be more prominently referenced in the report.

The Accountability Effectiveness Review is a very good tool, and it is positive that the accountability commitments are reviewed every three years by the council of trustees. We would be interested to know whether the results are available publicly. It is positive that the organisation is honest about its weaknesses and complaints received. The fact that your organisation has made an attempt to look at the effectiveness of advocacy is good. We would like to acknowledge the awards you won and congratulate you for these.

We see room for improvement with regards to local hiring (indicator EC7) and encourage you to report on the proportion of senior management hired from the local community, information which should surely be available. More information on gender balance at the various levels could be included and your answer under the indicator about working with other actors could be more specific (indicator NGO6).

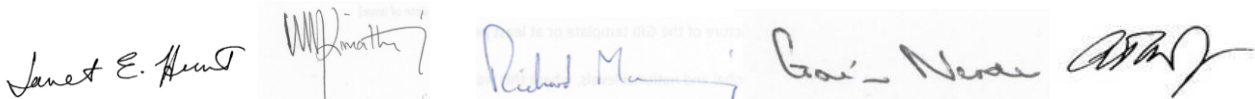
We see your answers on the following components as **Good Practice** for other large organisations (see “Good practice on GRI Reporting IV” attached to this letter):

- **NGO2:** *Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies*  
Statistics on the different types of complaints received are provided.
- **NGO3:** *System for program monitoring, evaluation and learning, (including measuring program effectiveness and impact) resulting changes to programs, and how they are communicated*  
The Global Performance Framework, for improving the quality and measuring the impact of its programming work which has been put in place is positive. It asks for beneficiaries’ approval and strengthens partners’ capacity.
- **LA1:** *Total workforce, including volunteers, by employment type, employment contract, and region*  
This indicator is reported on in a thorough way, and additional information on volunteers is provided.
- **Accountability Objectives:**  
The collection of accountability objectives shows the progress made in 2011-12.

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: Oxfam GB  
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 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
<b>Strategy and Analysis</b>	
1.1*	<p><u>Comments from previous report:</u> The report does not include information on the organisation's vision and strategy; on key events/ achievements/ failures; or on views of performance with respect to goals/ objectives/ standards/ targets. <i>Good Practice:</i> The collection of accountability objectives</p> <p><u>Comments from this report:</u> Fully addressed <b>Accountability Objectives - Good Practice:</b> The collection of accountability objectives showing the progress made in 2011-12</p>
<b>Organisational Profile</b>	
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*	Fully addressed The scope and scale of activities are not mentioned under this component but this information is found in other parts of the report.
2.9*	Fully addressed
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 stakeholders expected to use the report are mentioned 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*	Not applicable The accountability report refers to the annual report and accounts, most of the time the pages are indicated but not systematically.
<b>Governance, Commitments, and Engagement</b>	
4.1*	Fully addressed
4.2*	Fully addressed
4.3*	Fully addressed
4.4*	<i><u>Comments from previous report:</u> The report does not include information on issues raised through the mechanisms in place. <u>Organisation's response:</u> We agree that the report does not provide examples of the issues raised through these mechanisms. This is useful feedback for next year's report.</i>  <u>Comments from this report:</u> Partially addressed The report provides information on the various mechanisms in place, but does not give examples of topics raised.
4.14*	Fully addressed
4.15*	Fully addressed

\*: Recommended Profile Disclosures

### Performance Indicators (recommended 18)

Number of performance indicators the organisation reports on in total: 18

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

Number of additional performance indicators the organisation reports on: 0

Indicators	Comments
<b>Program Effectiveness</b>	
NGO1*	<i><u>Comments from previous report:</u> The report does not include information on how the feedback from stakeholders affected the decisions and decision making processes or reshaped policies/procedures.</i>  <u>Comments from this report:</u> Fully addressed It is positive that the organisation has an Accountability Effectiveness Review.
NGO2*	<i><u>Comments from previous report:</u> The report does not include information on mechanisms for assessing complaints and for determining what actions are required in response.</i>  <u>Comments from this report:</u> Fully addressed <b>Good Practice:</b> The organisation provides statistics on the different types of complaints received.
NGO3*	<i><u>Comments from previous report:</u> The report does not include information on adjustments to policy/ programmes as a result of monitoring/ evaluation/</i>

	<p><i>learning; or on how these were communicated.</i></p> <p><u>Comments from this report:</u> Fully addressed  <b>Good Practice:</b> The organisation has put in place a Global Performance Framework, for improving the quality and measuring the impact of its programming work. It asks for beneficiaries' approval and strengthens partners' capacity.</p>
NGO4*	<p>Partially addressed  The report provides a lot of information on gender, but not on other type of diversity.</p>
NGO5*	<p><u>Comments from previous report:</u> <i>The report does not include information on the processes for arriving at public awareness/ advocacy positions; or on processes for taking corrective actions on advocacy positions.</i></p> <p>Oxfam GB's response:  <u>Organisation's response:</u> <i>in the report we explained how the use of the Theory of Change helps to arrive to advocacy positions. We agree that we could have said more on these issues, and our 2012 report will address this more fully.</i></p> <p><u>Comments from this report:</u> Partially addressed  The report provides information on the process for arriving at advocacy positions, but it does not include information on the process for corrective adjustments, where the positions are published or on the process for exiting a campaign.</p>
NGO6*	<p>Fully addressed  The answer provided under this indicator is complete but vague and could be strengthened if further details were provided.</p>
<b>Economic</b>	
NGO7*	Fully addressed
NGO8*	Fully addressed
EC7*	<p><u>Comments from previous report:</u> <i>The report does not include information on the proportion of senior management from the local community.</i></p> <p><u>Organisation's response:</u> <i>In 2012 we will consider including an additional table which provides the breakdown by senior grade.</i></p> <p><u>Comments from this report:</u> Partially addressed  The report includes information on the common practices for local hiring, but does not include information on the proportion of senior management from the local community. The organisation might benefit from introducing a global policy or guidance.</p>
<b>Environmental</b>	
EN16*	<p><u>Comments from previous report:</u> Good Practice</p> <p><u>Comments from this report:</u> Fully addressed</p>
EN18*	<p><u>Comments from previous report:</u> Good Practice</p> <p><u>Comments from this report:</u> Fully addressed  The reductions achieved are shown in the table under indicator EN16.</p>
<b>Labour</b>	
LA1*	<p>Fully addressed  <b>Good practice:</b> This indicator is reported on in a thorough way, and additional information on volunteers is provided</p>

LA10*	<p><u>Comments from previous report:</u> The organisation is not in a position to report on the total/ average hours devoted to training for employees/ volunteers per year. The organisation states that the reason is that regions/ countries are empowered to develop their own training programmes.</p> <p><u>Organisation's response:</u> This is correct. We do not keep at central level detailed data of all training, the role is decentralised.</p> <p><u>Comments from this report:</u> Partially addressed The report provides information on the type of training provided but not on the hours of training per year per employee.</p>
LA12*	Fully addressed
LA13*	Fully addressed
<b>Society</b>	
SO1*	<p><u>Comments from previous report:</u> The report does not include information on whether the programmes in place have been effective in mitigating negative/ maximising positive effects; or on how feedback have informed steps toward further community engagement.</p> <p><u>Organisation's response:</u> A clearer picture should emerge as a result of Global Programme Framework and the Logic Models for programme implementation plans. We hope to report progress in future reports.</p> <p><u>Comments from this report:</u> Partially addressed The report does not include information on whether the programmes in place have been effective in mitigating negative and/or maximising positive effects; or on how feedback has informed steps towards further community engagement</p>
SO3*	<p><u>Comments from previous report:</u> The report does not include information on the percentage of employees who have received anti-corruption training.</p> <p><u>Organisation's response:</u> This is correct we do not keep at central level data on training.</p> <p><u>Comments from this report:</u> Partially addressed The organisation states that it does not keep statistics on the number of employees trained.</p>
<b>Product Responsibility</b>	
PR6*	<p><u>Comments from previous report:</u> The report does not include information on the frequency with which the organisation reviews its compliance with its standards/ codes.</p> <p><u>Organisation's response:</u> The answer would be different for different areas. Our general approach is to review all policies every three years.</p> <p><u>Comments from this report:</u> Partially addressed No further information on the frequency with which the organisation reviews its compliance with its standards/ codes is included in this report.</p>

\*: Recommended performance indicators

### Organisation's commitments for the future

- **NGO3:** "To ensure that this learning (from the Effectiveness Reviews )is acted on, Oxfam intends to implement a management response system from June 2012"
- **NGO5:** "Oxfam has focussed, throughout the reporting period on how to increase accountability in our campaigning and advocacy work. Work on this will continue in the year to come".
- **SO3:** "This year we had planned to roll out further training, but this will now take place in 2012-13, and will target all staff in awareness raising"