Dear Jeremy Hobbs, Robert Fox, Barbara Stocking, John Sayer, Ariane Arpa,

We are writing to you as members of the Independent Review Panel of the INGO Accountability Charter, in order to give you feedback on the Report which you have submitted.

We should like first of all 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:

- **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?
- **What evidence** is there of **institutional commitment** to greater accountability and to using the reporting process to advance it?

On **completeness**, we want at the outset to recognise the demanding nature of many of the GRI requirements. Many organisations found it difficult to respond to some of the more detailed requests for information. We attach a note by the Secretariat that goes through the shortfalls against the reporting template in detail. While you may find this of value, we should like to emphasise that we do not consider that, at least at this stage of the exercise, it is essential to meet every element of the template – which we recognise may in some cases be overly demanding, particularly for smaller institutions. We have however noted below areas where we felt that your organisation might wish to invest more attention in your next 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).

On **institutional commitment**, we looked for evidence of top-level ownership of the report (for example an opening statement signed by the Chief Executive); 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 of a systematic concern with accountability, including recognition of areas for further work. We would hope that progress in such areas would be highlighted in future reports.

We are enclosing for your information some examples of what seemed to us good practice in responding to some individual indicators, based on the GRI framework.
Of the 17 reports made available to us, 10 were from organisations which offered responses both from international and national bodies within the same overall organisation. In such cases, we are writing to both levels in a single letter.

Reflecting on these cases, we felt that for such organisations there were three ways in which such reporting could most easily be rationalised both to permit a good understanding of the overall organisation’s approach to accountability and to limit duplication:

1. There could be one global report from the international arm of the organisation, drawing on, as appropriate, evidence of action by national chapters/affiliated organisations. Should such a global organisation already produce an ‘Accountability Report’ or similar, this should so far as possible either follow the broad structure of the GRI template or at least permit ready cross-reference to it.

2. There could be a GRI-standard report at global level (as under 1), but national chapters/affiliates could also incorporate a GRI-standard report into other documents that they are already producing. Such reports should again either follow the broad structure of the GRI template or at least permit ready cross-reference to it.

3. There could be GRI-standard reports at both global and national levels, where this was seen to add value.

**Organisation-specific feedback to Oxfam International**

To all five Oxfam organisations:

After having gone through all five reports submitted by Oxfam we see that reporting on a national as well as an international level is a reasonable approach, perhaps particularly where, as in your case, national level organisations are quite large and diverse. We nevertheless suggest that you weigh this against the alternative of compiling one joint report for the entire organisation.

To Oxfam International:

The report is in general very good on **completeness**. We appreciate your answers on NGO3, NGO5 and NGO6 and see these as good practice (see “Good practice on GRI Reporting” attached to this letter). However, with the exceptions NGO4 is weak on other aspects of diversity. The report is also very good on **evidence**. Taking the report as a whole we see clear signs of **institutional commitment**. Furthermore, we appreciate the report’s layout making it very easy to read.

To Oxfam Canada:

On **completeness** the report is satisfactory. We appreciate your answer on 4.15 of the Profile Section and see this as good practice for other organisations (see “Good practice on GRI Reporting” attached to this letter). The report does contain some **evidence** on policy but you could have included more references to practical examples in your country operations. Regarding **institutional commitment**, the statement (1.1) does not demonstrate this very strongly. Information on the author of the statement is missing. However the fact that you have taken the trouble to go through this reporting process is, itself, a sign of your commitment to accountability, but we would have welcomed a broader statement on the issue from the CEO.

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1 Such references should be to particular paragraphs or pages of a report – so that they do not need to be deduced from lengthy sections of the report.
To Oxfam GB:
The report is very good on completeness. We welcome the fact that input from supporters in the south has been included. We appreciate your answers on 1.1 of the Profile Section, on NGO2, EC7, EN16, EN18, LA13 and SO1 and see these as good practice for other organisations (see “Good practice on GRI Reporting” attached to this letter). The report is also very good on evidence and on institutional commitment. One thing that you might want to consider is merging this report with your other accountability reports.

To Oxfam Hong Kong:
There are clear signs of institutional commitment in the report submitted. However, the format is not the preferred one and you will need to work with GRI for your next report.

To Oxfam Intermón:
We encourage you to make the report more complete in the next round. The answers that have been given are thorough but there are gaps. There are some good pieces of evidence in the report but we encourage you to do more on this area in the future. With regards to institutional commitment, the opening statement could have been clearer. We would have welcomed a statement written specifically for this purpose.

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. However, should there be errors of fact in the feedback above or in the more detailed Secretariat note 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 28 April 2011.

Yours sincerely,

Wambui Kimathi
Richard Manning
Gavin Neath