

Feedback from the Independent Review Panel

Review Round November 2015

18 December 2015

Dear Richard Pichler,

Many thanks for submitting your INGO Accountability Charter report. In times of conflict and climate change, when civil society organisations (CSOs) have an increasingly important role to play, the space for civil society is shrinking in many parts of the world. Strong accountability and the demonstration that we “walk our talk” have never been more important. It is also against this background that the Charter has initiated an alliance with seven national CSO accountability frameworks to strengthen our collective voice as we devise a shared [Global Standard for CSO Accountability](#).

Before providing you with an individual assessment of your report, there were some issues that arose in all or many reports that the Independent Review Panel wants to share with you:

Getting fit for the digital age

Digitisation allows for unprecedented connectivity. At a time when citizens have increased levels of agency and literacy this is a game changer in the way CSOs work. Mobilisation and relationship building with large numbers of people to *co-create* the change they want to see is at the heart of most new CSO strategies – particularly in campaigning. Working *with*, not *for* stakeholders, is not just seen as the right thing to do, but also as the most impactful.

Important in this evolution is moving ICSOs from transparency to actively sharing information, from consultation to joint decision making and from taking responsibility for others to sharing mutually defined responsibilities.

The Charter has initiated the [Digital Accountability project](#) and Amnesty International, Greenpeace, Oxfam, Transparency International and others are already intensively involved in this project. We look forward to more cooperation with and among Member organisations on this particular issue and for these issues to be addressed more in future reports.

Globalisation / National level accountability

Decentralisation processes usually place more responsibility and capacity at the national level. To ensure an ICSO presents a unified, coherent voice and can protect its brand, a strong and globally shared understanding of mutual accountability is key. Thus, decentralisation often goes hand in hand with a stronger mandate for the ICSOs’ global accountability mechanisms. These should help national entities build capacity in the accountability practice, and also demand stronger delivery on global commitments. Charter Members are encouraged to ensure that all their entities adhere at least to the following minimum standards: transparency, effective and independent oversight, involving people we serve, coordination with partners, sound financial management and impact focus.

Inclusion and diversity

Many Charter Members still focus mainly on gender when demonstrating their accountability in terms of diversity. This is a lost opportunity. As we all know, there is also discrimination on the basis of disability, age, ethnicity, etc. Actively reaching out to these constituencies will strengthen their rights and their participation. For example, positive action can increase the employment of those with disabilities or from minority ethnic groups. Such inclusion is central to a human rights based approach, but may also improve results by tapping into a wider base

of experience. For further advice, click [here](#) on the outcome of a Charter webinar on inclusion or [here](#) to look at some good practice examples of Charter Members.

Please ensure that all points listed above are taken into consideration when further developing your accountability practices in the coming months and collecting data for the next INGO Accountability Charter report.

Organisation-specific feedback to SOS Children's Villages International

SOS Children's Villages International Secretariat's third accountability report is good, comprehensive and complete. It has improved from previous years and the Panel's recommendations have been thoughtfully considered throughout the report.

A strong **institutional commitment** is provided in the report's opening statement about accountability as one of SOS' four [cornerstone values](#) (besides courage, commitment and trust) which drive strategic priorities and operational planning. Accountability is mainly understood as striving to be a reliable partner. It is very positively noted that Charter membership and the Charter logo are "proudly" presented on SOS' website ([here](#)).

SOS can be again commended for **Good Practice** in these particular areas: feedback mechanisms for internal stakeholders – in particular the online communication forum *Federation Town Hall* or the *GSC Café* (4.4), promoting a culture and practice of meaningful workforce training and life-long learning within SOS (LA10) as well as holistically and meaningfully managing their impact on local communities (SO1).

The main **weakness** is again the lack of a written fully functioning complaints and feedback mechanism (NGO2). This is a minimum requirement for Charter membership and in order to remain a Charter Member SOS must have this in place in the next report following up on this Panel assessment. Setting up an Integrity and Compliance Unit for complaints, whistleblowing is a first step that needs to be complemented by data on cases reported and how they were handled. Furthermore, SOS describes a number of useful initiatives to reduce greenhouse gas emissions and to promote environmental education activities. However, the organisation currently does not collect data on actual greenhouse gas emissions (EN16) and has not set any targets of improvements (EN18). The Panel urges improvements in this area and supports exploring an environmental management system in 2016 SOS' strategy development process. In light of actual overall achievements, the Panel suggests getting in touch with Greenpeace International and to learn from their newly implemented greenhouse gas emissions management tool Cloudapps Sustainability. Another good organisation to look at in this regard is CBM who managed to set up an environmental management system with very limited resources and good effect. Finally, the Panel encourages SOS to move towards describing how its governance policies are being rolled out to and observed by its member associations in future reports. This would be in keeping with the reporting by other similar ICSOs.

SOS has provided more **evidence** that mentioned practices, procedures and policies work well in practice in this report. Nevertheless, the report could profit from more actual numbers and figures (e.g. 4.4, NGO4, NGO5, EC7, and SO3).

SOS can be commended for a transparent and honest reflection on areas of improvement. Throughout the report and in the completed **Improvement Analysis**, the organisation addresses weaknesses and required actions in this regard. As in the previous year, the Panel has collected major areas for improvement in the Improvement Analysis. Above weaknesses are thus comprehensively captured and the Panel looks forward to progress in these particular areas. Assuming that there is a written and fully functioning feedback and complaints handling mechanism in place and that the Panel finds the fourth report as compelling as the previous

ones, reporting intervals for SOS could be moved to a two-year cycle. The Improvement Analysis would then form the basis for the so-called interim reports between full reports.

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 our [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. Please share these comments or amendments by 20 January 2016.

If you have any other feedback or comments on our work, please share them with us by sending them to the Charter Secretariat. We are also available for bilateral conversations with Members' senior leadership team and look always forward to hearing your views.

Yours sincerely,



Louise James · Michael Röska · Jane Kiragu



Rhonda Chapman · John Clark · Saroeun Soeung

Review Round November 2015
Cover Note on Accountability Report

SOS Children's Villages International

Reporting period: Calendar year 2014

| PROFILE DISCLOSURES | |
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| I. Strategy and Analysis | |
| 1.1 | <p>Statement from the most senior decision-maker <i>Fully addressed</i></p> <p>SOS Children's Villages International's CEO Richard Pichler gives a very strong and committed opening statement about accountability as one of SOS' four cornerstore values (besides courage, commitment and trust) which drive strategic priorities. For SOS, accountability means that they strive to be reliable partners (e.g. listening to all stakeholders and incorporating their needs and perspectives in the organisation's planning and actions, learning from their stakeholders and own experiences, being transparent about shortcomings, assessing and constantly improving impact etc.). The Panel recognises that SOS has implemented further processes to support accountability since they have joined the Charter (e.g. implementing their Good Management and Accountability Quality Standards although the link to Charter commitments could be more explicit) and it is appreciated that Panel feedback has helped to identify and spur areas for improvement.</p> |
| II. Organisational Profile | |
| 2.1 – 2.8 | <p>Name of organisation / Primary activities / Operational structure / Headquarter location / Number of countries of operations / Nature of ownership / Target audience / Scale of organisation <i>Fully addressed</i></p> |
| 2.9 | <p>Significant changes <i>Fully addressed</i></p> <p>SOS' organisational restructuring was laid out in great detail in last year's report. This was necessitated as global complexity and requirements for local contextualisation grew, challenging the effectiveness of the former model. The General Secretariat (GSC) completed its structural changes in 2014.</p> <p>SOS shares first evidence on how this restructuring has improved SOS' effectiveness and cohesion: The Cooperation in the Federation project resulted in an update of SOS' federation statutes as well as of their internal rules of procedures, the new organisational structure of two layers makes information flow and exchange more direct and with clearer accountabilities, the new Management Council better incorporates views from all stakeholder groups (national associations, promoting and supporting associations – PSAs, and the GSC), and the programme planning process is now easier and quicker. The Panel looks forward to further updates in future reports (e.g. on SOS' federation culture or on the internal review process with representatives of the</p> |

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| | <p>International Senate and the Management Council in 2015).</p> <p>The report clearly shows that the restructuring led to more cohesion within the global federation – allowing among other to provide more information on the International Offices Regions in future Charter reports. It is further underlined that this cohesion needs to be underpinned by strengthening common principles. The Good Management Quality and Accountability Standards have been implemented across the federation. If these standards were extended to reflect core Charter Commitments it would be a good basis for visible commitment to an accountability frame that is externally set and evaluated. There is no need to submit additional reports per country – although some countries may develop internal development plans. What the Charter looks for, however, is convincing evidence that policies and practices are in place to ensure Charter commitments are upheld across the federation plus some more information from the regions in a consolidated report.</p> <p>As answered under 4.1, the Boston Consulting Group’s advice in 2013 did not entail anything on leadership transition and CEO term limits. However, the organisational review triggered change and a three-person leadership team was established and the former Secretary General was appointed into the new role as CEO (alongside a new COO and CFO).</p> |
| 2.10 | <p>Awards received Fully addressed SOS members associations can be commended for having won a number of awards in 2014.</p> |
| III. Report Parameters | |
| 3.1 – 3.4 | <p>Reporting period / Date of most recent report / Reporting cycle / Contact person Fully addressed</p> |
| 3.5 | <p>Reporting process Addressed SOS describes a sound in process in place of setting up the report’s content – including a cross-functional editorial team, broad stakeholder involvement and Management Team guidance. Panel feedback triggers strategic discussions and management decisions.</p> <p>As in the previous year, the Panel would be interested in further information <i>how</i> this process (e.g. using the global intranet and website) has helped creating awareness of and commitment to accountability across all functions within SOS. How has SOS disseminated the 2013 report and what kind of feedback was received from member staff upon publication?</p> |
| 3.6 | <p>Report boundary Fully addressed The report focuses on the activities and policies of SOS’ Global Secretariat (GSC) which holds Charter membership. However, information on the entire organisation is included where it helps the reader to understand the role and operations of the GSC. It is sometimes unclear whether information refers to SOS as a whole or just the secretariat.</p> |

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| | <p>As responded in the Improvement Analysis submitted along with this support, the Panel appreciates that the GSC strongly supports the extension of the Charter commitment to their members associations. Aligned reporting and practices could help drive internal developments. The Panel would be interested to know what exactly the GSC does to drive this extension. Is there a timetable for moving towards reporting for the whole federation? Did the 2014 survey of MAs touch on all Charter commitments and if so has it yielded information of relevance?</p> |
| 3.7 | <p>Material content limitations <i>Fully addressed</i></p> <p>SOS has no or limited information in areas such as measurement of greenhouse gas emissions, anti-corruption or a whistleblower system. All of these areas are high priorities going forward and the Panel looks forward to progress in this regard. We are happy to point you at other organisations' approaches in these areas.</p> |
| 3.8 | <p>Basis for reporting on national entities, subsidiaries, joint ventures etc. <i>Fully addressed</i></p> <p>SOS provides comprehensive information on shares it holds in outsourced service providers. It would be good to know <i>how</i> SOS' general commitment to accountability is upheld in these joint ventures.</p> <p>SOS has introduced Good Management and Accountability Standards (GMAQS), providing clear and compulsory guidance to all member associations in regard to management, transparency, integrity and protection of assets. The GMAQS are the basis for more detailed policy support documents such as the Anti-Fraud and Anti-Corruption Guideline, the Handbook for the Budgeting of GSC Offices etc. However, are the GMAQS well known by staff, applied in practice and have they led to meaningful management response? What mechanisms are used to track their application? How will this relate to the Charter framework? Details on assignments of responsibilities and improvement targets would be appreciated in the next report.</p> |
| 3.10, 3.11 | <p>Reporting parameters <i>Fully addressed</i></p> <p>These indicators are labelled as 3.9 in the report.</p> |
| 3.12 | <p>Reference table <i>n/a</i></p> |
| IV. Mission, Values, Governance, and Stakeholder Engagement | |
| 4.1 | <p>Governance structure <i>Fully addressed</i></p> <p>A thorough overview (see also the Improvement Analysis), including the role of the new Management Council (3 top managers + 4 PSA directors and 4 Southern national directors) and the International Senate's work (frequency of meetings, effectiveness of comparably large governance body of 22 people, etc.), is given on SOS' governance structure, relevant committees and roles/responsibilities. These changes are welcome as they tend to broaden</p> |

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| | <p>participation in management decisions. It is also positively noted that the introduction of three Senate Committees (February 2013) allows for quicker and more responsive decisions. How often do they meet? Since there is no limit to the number of 6-year terms of Senate members – is it in practice a fixed body?</p> <p>The 2013 report provided information on the kind of interaction taking place among national members apart from the General Assembly (every four years).</p> |
| 4.2 – 4.3 | <p><i>Division of power between the governance body and management / Independence of highest governance body</i> <i>Fully addressed</i></p> |
| 4.4 | <p><i>Feedback from internal stakeholders</i> <i>Fully addressed</i></p> <p>Relevant information about mechanisms for internal stakeholders to provide recommendations to the International Senate is provided. This includes the General Assembly, bringing in topics and recommendations into Management Council meetings, workshops and surveys for the upcoming strategy after 2016, the Federation Town Hall (an online communication forum) or the GSC Café. Especially the two latter ones are actively used and have triggered management reflection. This can be seen as Good Practice.</p> <p>More specific evidence that all the described formats lead to meaningful engagement of internal stakeholders – to optimally use their know-how in relevant decision-making and strategy development – is appreciated in the next report.</p> |
| 4.5 | <p><i>Compensation for members of highest governance body</i> <i>Fully addressed</i></p> <p>4.2 explains that the President, although being non-executive, receives a remuneration since this is a full-time commitment. Actual figures would support this disclosure. All other International Senate members are board members in their national associations (non-executives) and work without remuneration. Senior management compensation is benchmarked with other NGOs and the local labour market. More information on a thorough process for senior management salaries will be appreciated in the next report. It is suggested to look at World Vision's 2012 report (p. 72-75) on this particular matter.</p> |
| 4.6 | <p><i>Conflicts of interests</i> <i>Fully addressed</i></p> <p>SOS states that they principally and strictly divide powers to avoid conflicts of interest and provide examples in regard to eligibility of board or International Senate members. SOS currently does not have a separate conflict of interest policy, but regulations dealing with potential conflicts of interest in board member recruitment, board work and self-assessment are anchored in respective sections in their GMAQS, Code of Conduct, National Association Manual, policies, guidelines and tools.</p> <p>The Panel encourages SOS to provide proof that this approach without one overarching written policy works in practice. SOS is furthermore asked to share evidence in the next report that current documents on conflicts of interests are well known and applied by decision-makers.</p> |

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| 4.10 | <p>Process to support highest governance body's own performance <i>Addressed</i></p> <p>A clear and comprehensive overview process of the board development cycle, including self-assessment tools for the board and a competence matrix, is provided. Term limits and other details are provided in 4.1. As in the last feedback, the Panel encourages SOS to clarify <i>how</i> these procedures support the effectiveness of the governing body in practice and if this body's performance is externally evaluated (e.g. concrete examples from the Board evaluations and any changes this triggered to make the body more effective).</p> |
| 4.12 | <p>Social charters, principles or other initiatives to which the organisation subscribes <i>Fully addressed</i></p> |
| 4.14 – 4.15 | <p>List of stakeholders / Basis for identification of stakeholders <i>Fully addressed</i></p> <p>The answer provides a very thorough process of due diligence when choosing stakeholders and target audiences to engage with. Child Rights Situation Analyses (CRSA) conducted by external experts and feasibility studies help SOS to identify beneficiaries, partnerships and networks.</p> |
| 4.16 – 4.17 | <i>Moved to NGO1.</i> |

PERFORMANCE INDICATORS

I. Programme Effectiveness

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| NGO1 | <p>Involvement of affected stakeholder groups <i>Fully addressed</i></p> <p>The answer covers relevant areas of stakeholder engagement at the decision-making, programme, advocacy, community and policy level. Impressive country practices are shared. Overall, the participation of children and young people in decisions that impact on their lives through individual development planning processes remains a strength of SOS and works particularly well. On the other hand, the participation of community-based partners remains a challenge at times and SOS is encouraged to improve in this regard. Updates from the Strategy 2030 development process will be appreciated in the next report.</p> |
| NGO2 | <p>Mechanisms for feedback and complaints <i>Partially addressed</i></p> <p>Relevant information is provided about very stringent child protection policies and processes in place. Anyone can provide complaints or feedback via the online form which is, however, for general comments. It is suggested to highlight more precisely that this is SOS' way for openly collecting input from external stakeholders (see e.g. Oxfam GB's website in this regard). Overall, as stressed in last year's feedback, SOS is urged to progress in regard to a written complaints handling procedure (including clear responsibilities, escalation steps, time frames etc.) which is absolutely mandatory for Charter Members and also the basis for being approved for the biannual reporting cycle. Finally, it is appreciated that SOS shares the different kinds of complaints received in 2014; however, no information</p> |

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| | <p>is provided on their resolution.</p> <p>In order to ensure that more than currently 71% of all member associations implement the excellent Code of Conduct, SOS has introduced training opportunities and made it mandatory for new employees to sign the Code of Conduct together with their work contract. Regional offices collect plans for further rollout from the member associations and the Panel questions the reasons for resistance for 29% of member associations to accept such a basic commitment.</p> |
| NGO3 | <p><i>Programme monitoring, evaluation and learning</i> <i>Addressed</i></p> <p>SOS uses child rights situation analyses prior to programming and an extensive programme monitoring database which collects key indicators about children and young people worldwide who have lost parental care. How is this assessment also used to determine other actors doing good work in the same field? How does SOS identify where they can add value through direct operations and where it would be potentially more impactful to invest into capacity building of local actors?</p> <p>In 2014, work on the new organisation-wide results-based management approach system began and will replace the multitude of currently co-existing processes. The approach necessitated an Impact Assessment Project which was started in 2014. This was piloted in two countries and a concept will be finalised by mid-2015. The Panel is interested to hear what the long term indicators for sustainable impact are and how they are assessed. The Panel also looks forward to evidence that the new impact assessment process leads to better informed management responses, allowing for quick iterations and adaptations as projects evolve and how it improves information to key stakeholders.</p> |
| NGO4 | <p><i>Gender and diversity</i> <i>Addressed</i></p> <p>A sound overview is provided on policies and processes in place to ensure the inclusion of <i>all</i> children – including areas of sickness/disease, education, and age – and how this influences ME+L. As indicated last year, a link to the mentioned inclusion policy would be helpful in this regard. Furthermore, as already requested in previous feedback letters, evidence that these policies are implemented, well-known, and have led to positive management response is welcome for the next report.</p> <p>SOS Children’s Villages developed a commendable global Gender Equality Policy. This policy will be piloted in four countries in 2015 / 2016 which should produce learnings for a global rollout with toolkits starting 2017. The Panel looks forward on progress how this policy helps to ensure more systematic mainstreaming of gender equality in its programmes and human resource practices. Moreover, the Panel encourages SOS to implement global and written procedures for other forms of discrimination. Finally, has SOS set any targets for improvement?</p> |
| NGO5 | <p><i>Advocacy positions and public awareness campaigns</i> <i>Addressed</i></p> <p>The report provides again a comprehensive overview on how advocacy work is rooted in SOS work, staff from international, regional and national level as well as external experts are included in the formulation, implementation and evaluation of campaigns. The report gives feasible examples of various SOS Children’s Villages</p> |

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| | <p>advocacy positions in 2014 and the practices and advocacy toolkit (to be updated in 2015) used.</p> <p>In 2014, the Management Team decided that a formalised procedure for its advocacy practice – including procedures for exiting or correcting a campaign – will be developed. The Panel strongly supports this endeavour and would welcome a timeline for completion in the next report.</p> |
| NGO6 | <p>Coordination with other actors <i>Fully addressed</i></p> <p>An impressive list of networks and partnerships is shared, giving evidence of a well-established practice at SOS Children’s Villages to work in partnerships, including UNICEF, the EU, CONCORD or national groups. Moreover, the handbook “Working in Partnership” provides useful guidance for partnership assessments to staff at all levels. The Panel would welcome proof that this handbook is well-known among staff and has led to an improved quality of partnerships.</p> <p>Building good strategic and personal relationships with partners will be a core competence to increase impact in the digital age – which allows for unprecedented connectivity and thus an unprecedented opportunity to tap into other people’s wisdom, capacity, networks etc. How does SOS build partnerships? What does or does not work well currently? Do you undertake external evaluations of partners’ satisfaction with their SOS collaboration?</p> <p>In 2014, SOS undertook country consultations involving over 120 stakeholders to gather national stakeholder feedback on the guide for social care professionals that they developed together with the Council of Europe. Based on the outcome, it was decided to undertake further efforts to train professionals working with children in care. Finally, SOS is again encouraged to provide information how it ensures that partners also meet high standards of accountability.</p> |
| II. Financial Management | |
| NGO7 | <p>Resource allocation <i>Fully addressed</i></p> <p>The purpose of SOS’ simple and transparent financial system, based on accountability and clear responsibilities, is to support management in using finance as a tool to lead the organisation towards its strategies and objectives. Internal financial controls within each entity are in place. A link to International Chart of Accounts and evidence that the procedures in place are known by staff and applied would be welcome in next report. As mentioned in last year’s feedback, the answer could benefit from more actual data.</p> |
| NGO8 | <p>Sources of Funding <i>Fully addressed</i></p> <p>90% of GSC 2014 income came from direct membership fees, i.e. mostly from its member associations. While this is technically correct, it does not give any indication on the main interest here, which is to find out what are the primary sources of finance i.e. raised by the associations. It would be good to address this issue by at least indicating what the main sources of funding are e.g. corporates, governments, bilateral or multilateral institutions, individual supporters etc.</p> |

| III. Environmental Management | |
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| EN16 | <p><i>Greenhouse gas emissions of operations</i> <i>Partially addressed</i></p> <p>As in previous years, there is no data available on SOS greenhouse gas emissions. The Panel again strongly recommends SOS to progress in this regard and to consult other Charter Members on how they have accomplished gathering this necessary information. In EN18, SOS appreciates last year's Panel suggestion to look at CBM as an instructive model, who established a simple but very informative Environmental Tracking System with pro bono help of a university.</p> <p>In light of actual overall achievements, the Panel suggests getting in touch with Greenpeace International and to learn from their newly implemented greenhouse gas emissions management tool Cloudapps Sustainability. This enables their country offices to receive detailed reports on their current and historic emissions and to receive a benchmark of their Environmental Performance against other offices. Another good organisation to look at in this regard is CBM who managed to set up an environmental management system with very limited resources and good effect.</p> |
| EN18 | <p><i>Initiatives to reduce emissions of operations</i> <i>Partially addressed</i></p> <p>There is no overarching environmental management system (EMS) in place. However, SOS' <i>Green Policy Scan</i> includes 14 considerations for a future EMS which will be explored in more detail in 2016 through SOS' strategy development process. It is advised to complement a systematic approach to assess, report and minimise SOS' environmental impact with senior management oversight and clear reduction targets. Overall, motivated by the Charter and other stakeholders, SOS sees the need to clarify their approach to understanding and managing their environmental impacts.</p> <p>The report provides details about the broad range of SOS' environmental initiatives which are mostly developed and managed at the national and local level. Moreover, the answer shows how environmental challenges can offer opportunities for children and youth to participate in or even kick-start environmental initiatives.</p> |
| EN26 | <p><i>Initiatives to mitigate environmental impact of activities and services</i> <i>Fully addressed</i></p> <p>There have been no changes since the 2013 report. SOS' main environmental impacts are caused by basic facility operations, computing, communications, printing, business travel etc. as well as by operating the homes, kindergartens, schools, local offices, vehicles etc. The GSC encourages local sourcing of food, supplies and locally sustainable building materials in SOS programmes around the world.</p> |
| IV. Human Resource Management | |
| LA1 | <p><i>Size and composition of workforce</i> <i>Fully addressed</i></p> <p>The answer provides a comprehensive overview of the GSC' workforce. This consisted of 571 active co-workers in 2014 (+4% compared to 2013) of which the majority worked with the International Office and was employed full-time (81%) with unlimited work contracts (86%). The average seniority (work years for GSC) is 6.2 years which shows good commitment from employees towards SOS. 14% of</p> |

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| | <p>the total co-workers were engaged in management positions in 2014.</p> <p>The Panel looks forward to the development of a mentioned job family structure in the next report.</p> |
| EC7 | <p>Procedure for local hiring <i>Fully addressed</i></p> <p>SOS Children’s Villages does not have an official written policy on local hiring in place but practice shows preference given to local applicants over European/North American staff – both at executive as well as legal body level. Indeed, SOS states that “in our 117 member associations we employ almost exclusively local co-workers”. Despite the Panel’s recommendations in previous feedback letters, there is no priority within SOS to develop such a policy to ensure consistency and reliability.</p> |
| LA10 | <p>Workforce training <i>Fully addressed</i></p> <p>The organisation lists internal training hours for staff based in Austria (13.1 hours per employee) and states to follow the general advice that 4.5% of payroll budgets is spent on development actions. The Panel would again be interested in actual expenditures in this regard.</p> <p>Training needs are based on the results of individual development plans, overall organisational needs and in terms of SOS’ people management conferences. The trainings’ effectiveness and impact are evaluated in the individual work and development plans of staff. SOS moreover provides evidence in four particular areas where training has been most effective. Overall, SOS can be commended for promoting a culture of ongoing training and life-long learning. This answer is again regarded as Good Practice but would profit from being more succinct.</p> <p>The digital age is fundamentally changing the world within which we operate bringing challenges but also huge opportunities for our organisations in the coming years. However our sector is only spending 1/7 of what business spends on IT acquisition and building of skills. Having a thorough strategy and capacity on how to navigate the opportunities and challenges of the digital age will be crucial for SOS future. The Panel would be interested to understand where SOS is on this issue.</p> |
| LA12 | <p>Global talent management <i>Fully addressed</i></p> <p>SOS has designed and piloted people management conferences as their main tool for talent management in 2014. This tool helps to systematically identify current performance and potential of co-workers and match this with current and future organisational needs. This process should ensure that SOS focuses their development initiatives on the right skills and develop people according to organisational needs as well as being aware of the development needs and aspirations of co-workers in order to set the right initiatives to attract and retain talent for SOS.</p> <p>The completion rate of performance appraisals has been improved in 2014 (e.g. 86% for the international office in comparison to 72% in 2013). Nevertheless, there is room for improvement – in particular for West and Central Africa offices. In terms of evidence, a survey to evaluate the performance management process will be</p> |

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| | carried out in 2015 and the Panel looks forward to results in the next report. |
| LA13 | <p><i>Diversity of workforce and governance bodies</i> <i>Fully addressed</i> Comprehensive data on the workforce according to age, gender, regional background, and management level are given. The International Senate consists of only 32% female members and 91% are aged 50 years and older; there is a broad range of nationalities represented.</p> <p>Female representation in management positions has slightly increased to 38% of co-workers and the Panel looks forward to further progress in this regard. Gender distribution in the Asian regional office and Central and Eastern Europe is quite uneven. Among all co-workers based in Austria (International Office and parts of the Central and Eastern Europe Office) only one person has a disability. The Panel encourages SOS to prioritise tracking the number of co-workers with disabilities within the organisation.</p> <p>NGO4 and LA13 state that SOS plans to increase the number of women in National Director positions and in the management of the GSC to a minimum of 35% by 2016 and to 40% by 2020. The Panel looks forward to progress in this regard and encourages aiming at an equal 50:50 ratio.</p> |
| NGO9 | <p><i>Mechanisms to raise grievances</i> <i>Addressed</i> There is no official HR policy in place but the staff council (only for GSC staff in Austria), Code of Conduct, general procedures, regular exchange sessions (e.g. GSC Café) and employee handbook promote the economic, social, health and cultural interests of the employees. However, information is missing if concerns raised were resolved satisfactorily.</p> |
| V. Responsible Management of Impacts on Society | |
| SO1 | <p><i>Managing your impact on local communities</i> <i>Fully addressed</i> SOS has sound procedures in place to take local needs into account when entering and existing communities: conducting child rights situation analyses by external agencies prior to establishing any programmes which also serve as a benchmark, feasibility studies, gradual ‘phasing down’ and ‘phasing over’ of interventions to ensure lasting positive impacts, ‘Tracking Footprints’ project etc.</p> <p>Positive trends from conducted interviews in the Sub-Saharan African region are shared, i.e. that the ‘network approach’ has great positive impact on the community. The Panel is interested to hear more on how this finding has changed SOS programming approach. Do you also track if local actors (besides the children) have profited in the long term from SOS intervention e.g. by partnering with SOS and building sustainable capacities? This answer is again as Good Practice for other NGOs.</p> |
| SO3 | <p><i>Anti-corruption practices</i> <i>Addressed</i> The Good Management and Accountability Quality Standards (GMAQS) with the supporting documents Anti-Fraud and Anti-Corruption Guideline and SOS Children’s Villages Code of Conduct are the main policies focusing on corruption</p> |

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| | <p>prevention. Moreover, the Internal Control System Handbook has the objective to support member associations in creating a solid system of internal control that maintains and safeguards the assets of the organisation as well as the interests of donors and beneficiaries. So-called incident papers and a fraud cases checklist are applied if a fraud case occurs. SOS is also commended for setting up the Integrity, Compliance and Legal department in early 2015 which resulted from a gap analysis and review in 2014.</p> <p>However, the Panel encourages SOS to set up a system of clear and systematic risk analysis on where their work could be exposed to corruption, bribery or fraud. Is there evidence that mentioned practices and workshops have led to useful application from staff?</p> |
| SO4 | <p><i>Actions taken in response of corruption incidents</i> <i>Fully addressed</i></p> <p>No case of fraud in relation to SOS' headquarter was reported in 2014. SOS refers to the Anti-Fraud and Anti-Corruption Guideline for further details on actions to be taken in the case of corruption.</p> |
| <p>VI. Ethical Fundraising</p> | |
| PR6 | <p><i>Ethical fundraising and marketing communications</i> <i>Fully addressed</i></p> <p>Similar to the previous report, comprehensive information is provided on strong policies and processes in place to ensure ethical fundraising – e.g. Fundraising Manual, Brand Book, Child Protection Policy, or Sponsorship Handbook. SOS applies these practices with donations received from third parties and publicises all institutional and corporate partners in their International Annual Report.</p> <p>It would be interesting to know if there were any complaints or breaches in regard to the mentioned fundraising activities in 2014 and how they were resolved.</p> |