



**Accountable
Now**

GLOBAL STANDARDS LOCAL TRUST



ChildFund New Zealand Independent Review Panel Feedback

**Accountability Report 2017/18
Review Round June 2019**



ChildFund New Zealand

Feedback from the Independent Review Panel

Review Round June 2019

09 July 2019

Dear Paul Brown,

Thank you for submitting your accountability report. We, the Independent Review Panel of Accountable Now, appreciate your efforts to strengthen accountability to communities, local partners, supporters, staff, donors, or other key constituencies. Our key focus is on accountability to those you serve. It is against this background that we critically discussed your report and came to the individual assessment below.

ChildFund New Zealand's first accountability report is comprehensive, easy to read, and provides a good overview of the organisation's accountability practices. It is evident throughout the report that there is a strong **commitment to accountability**, including in the opening statement from CEO Paul Brown which lays out motivations and challenges, and expresses a willingness to learn and grow from the reporting process.

The report covers the financial year 2017-18 but includes more recent information, up to April 2019 when the report was submitted. The Panel appreciates this, as it provides the most up-to-date view of the organisation. It also notes positively that ChildFund NZ expects to submit its next report within six months of the end of the 2018-19 financial year.

Policies are linked throughout the report and there are several helpful examples which illustrate how processes work in practice. The Panel particularly commends ChildFund NZ's approach to sustainability through their Road Map approach.

In the next report, we would like to see more on how you engage community based organisations (CBOs) and other local-level partners in shaping your programmes, how programme-level complaints are handled and reported on in your country programmes, lessons learned from challenges (B2) as well as more details on how ChildFund NZ reaches out to children and youth (D2), engages them in its work (E2), and what feedback is received from these groups (E3). The availability of policies and other CFNZ documents on ChildFund NZ's website (G1) is another area for improvement.



Overall, the Panel commends ChildFund NZ on a strong first report and looks forward to following developments in future reports.

We look forward to discussing our feedback with you in a follow-up call, which the Secretariat will be in touch to schedule. This conversation will form the basis for your response letter, which will be made publicly available on the Accountable Now website along with your report and this feedback letter.

If you have any other feedback or comments on our work, please share them with us by sending them to the Accountable Now Secretariat.

Yours sincerely,

Accountable Now's Independent Review Panel





ChildFund New Zealand's Accountability Report 2017/18

Review Round June 2019

Opening Statement from the Head of Organisation

The opening statement by CEO Paul Brown expresses ChildFund New Zealand's excitement about joining Accountable Now and presenting their first accountability report. Commitment to transparency and accountability throughout their work is evident, from their approach to equal partnerships and openness, to integrity and mutual accountability.

The Panel is pleased to see that the reporting process and the ensuing feedback is seen as an opportunity to learn and grow. This drive to challenge boundaries and learn appears to be a key aspect of organisational culture.

Efforts are made to align their work with their motivators – “why we do what we do” – in order to better drive impact, and the Panel appreciates that this is seen as an ongoing process.

The statement is also open about the fact that ChildFund NZ faces some challenges in their work, particularly as their organisational focus is changing from fundraising to impact, and as the nature of their relationship with partners changes. In this context, transparency and accountability are seen as key to meeting the expectations of various stakeholders, including the children and families they serve.

The Panel appreciates the motivation evident within ChildFund NZ to be open and accountable, and looks forward to working together with them to keep strengthening their practices.

Cluster A: Impact Achieved

A. The impact we achieve

A1	<p>Mission statement and theory of change</p> <p>ChildFund NZ's vision and theory of change are explained – the latter is grounded in the belief that meaningful partnerships with local communities are the best way to bring about change. <i>Rangapū</i>, the Maori word for partnership is also explained, and the understanding of this concept as including participation, listening, respect, awareness of power differentials, mutual trust, and long term relationships towards common goals.</p> <p>A table providing an overview of activities contributing to the organisation's vision – a world in which children and youth thrive – indicates</p>	4
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	<p>which ChildFund affiliates and community based organisations work on certain activities.</p>	
A2	<p>Key strategic indicators for success</p> <p>The response describes ChildFund NZ's strategic indicators relating to its work with ChildFund Kiribati as well as four "Category 2" organisations which are working towards a self-reliance Road Map. Broad outcomes relating to five key areas are listed – referred to as "thrive" – and a link is provided with more information including indicators.</p> <p>The Panel notes positively that the Road Maps – and their indicators – are set in a participatory process together with local communities. We would like to know more about how communities are engaged in setting priorities for the Road Maps, and whether community based organisations are involved in the selection of partners. Measurements are simplified so they can be incorporated into partners' own M&E processes, and avoid overburdening them. First results from this exercise are expected in May 2019 and the Panel looks forward to reading about this in the next report.</p> <p>In Kiribati, a results framework, together with a baseline Knowledge Attitude Practice survey and stakeholder discussions, are used to monitor progress. An example results measurement table is linked.</p>	3
A3	<p>Progress and challenges over the reporting period</p> <p>In February 2019 a mid-line survey was conducted for ChildFund's work in Kiribati, with several steps including a repeat of a baseline survey, focus group discussions, and stakeholder interviews. The report says that while feedback was favourable, a number of lessons learned have led ChildFund NZ to re-think some of their targets and delivery methods. A helpful example is provided, and the Panel notes positively the agile approach which allows for change during programmes.</p> <p>In their Category 2 areas of work, indicators to measure "children thriving" were deployed in three countries in 2018, and baseline results are yet to come in. The report does however explain how survey results will be used, and again the Panel is pleased to see a process geared towards sharing, reflection, and improvement.</p> <p>The response also mentions some of the difficulties encountered in the timely delivery of results, and the challenges posed by the remoteness of programme areas.</p>	3



	In future reports, once pending survey results have been received, the Panel suggests that ChildFund NZ provide an overview mapping these results against key indicators or targets from A2 above. An example of how to present this information can be found in CARE's 2017 report (pg. 12) or IPPF's annual performance report (Annex B).	
A4	<p>Significant events or changes regarding governance and accountability</p> <p>A key change is in the focus of partnership agreements with ChildFund Alliance partners. A new focus on annual financial targets will be used to plan partners' workflow and budgets, and is expected to lead to greater transparency.</p>	3
B. Positive results are sustained		
B1	<p>Sustainability of your work</p> <p>ChildFund New Zealand has a strong approach to partnerships and supporting local actors, which is a key factor in ensuring the sustainability of their work. Working together with local partners and the relationships they have in communities leads to more effective, efficient, and wider reaching projects. An example is given of how working in partnership looks in Kiribati.</p> <p>The Road Map approach in ChildFund NZ's work with its Category 2 partners also leads to sustainable outcomes, as the aim is to help communities become self-reliant and to eventually be able to scale back ChildFund NZ's support. The Road Maps, which set out long-term goals and activities which will help achieve them, are created by the community and are published to increase transparency and accountability. It isn't clear the degree to which the plans are owned and driven forward by the community, rather than the lead partner in the programme. The Panel commends this approach, however, and - with the above point reflected - sees this potentially as a good practice to share with other organisations. We praise the ChildFund NZ-published Road Map Guidebook but note that the degree of participation in practice depends greatly on where the partnership sits in the continuum described. As the text rightly says, sustainability requires strong involvement and support from communities and traditional leaders. It would be valuable to have more information in the next report on how this support is achieved and demonstrated.</p>	2
B2	Lessons learned in the reporting period	2



	<p>The report refers to learnings around the Road Mapping process, with representatives from four countries sharing their experiences to be included in the Road Map Guidebook.</p> <p>A specific lesson is around the effectiveness of publishing Road Map documents and the resultant ownership from various parts of the community. ChildFund NZ is continuing to explore the broader applications of the Road Map methodology, relating it to thematic areas rather than just communities.</p> <p>Are there any examples of lessons learned from challenges, if any, and how ChildFund NZ is responding?</p> <p>In the next report, the Panel suggests including some more information on how lessons are shared internally and externally and how learning is systematised – are there regular evaluations and reflections on learnings? How are staff involved? See Sightsavers' approach (report here, pp. 6-7) as an example.</p>	
<p>C. We lead by example</p>		
<p>C1</p>	<p>Leadership on strategic priorities</p> <p>ChildFund NZ's leadership within and outside of the ChildFund Alliance is explained. Within the Alliance, ChildFund NZ is part of the Advocacy Task Force and the Alliance Programme Committee. Examples of key contributions they have made are provided.</p> <p>Within New Zealand, ChildFund pushed for the formation of a national code of conduct similar to Accountable Now's commitments, and has shared expertise with local partners via their Road Mapping Guidebook.</p> <p>Examples of their efforts as part of the global child-focused Joining Forces initiative are also provided, including collaboratively working on campaigns, preparing stakeholder meetings with peer agencies, and participating (and coordinating) regional working groups in the Pacific.</p>	<p>3</p>
<p>C2</p>	<p>Inclusivity, human rights, women's rights and gender equality</p> <p>ChildFund NZ's Gender Policy recognises that equal treatment of people of all genders is a fundamental right as laid out in several international conventions and declarations. The policy is committed to equitable access to ChildFund NZ's work for people of all genders, but also notes that gender-targeted interventions may be necessary at times to counter power imbalances, which the Panel notes positively. The policy also</p>	<p>2</p>



	<p>covers ChildFund NZ's commitment to gender equality within the organisation?</p> <p>ChildFund Alliance's Programme Standards and Code of Conduct also have a strong focus on gender quality and human rights, and ChildFund NZ was a key contributor to the Alliance's position paper on gender.</p> <p>Internally, ChildFund NZ is committed to equal pay and pay equity, ensuring there is no gender pay gap, and having a working environment free from discrimination. Statistics about the composition of the ChildFund NZ and Kiribati staff are provided – in both cases more than 50% of staff are female, and in the New Zealand team there is a mix of ages and ethnic backgrounds. It would be interesting to know whether gender balance is also reflected in the composition of management and leadership.</p> <p>The Panel notes positively that an internal diversity survey was conducted and that recommendations were developed by staff – the report outlines the actions ChildFund NZ has been taking in response, particularly to be more accommodating to working mothers.</p> <p>The Panel is pleased to see that indigenous Māori principles are incorporated into ChildFund NZ's work, and that efforts are being made to train staff in local languages and customs.</p> <p>In future reports, the Panel would like to see some more information about how ChildFund NZ identifies and engages stakeholders at risk of being excluded from their work, such as those from particular socio-economic backgrounds, minorities, etc.</p>	
C3	<p>Minimising negative impacts on stakeholders</p> <p>ChildFund NZ has a strong approach to reducing negative impacts on stakeholders, with their entire way of working centring on localisation and putting decision-making in the hands of local stakeholders. Their Road Map approach also aims to avoid creating a dependency relationship with partners or communities, and to build local capacities.</p> <p>The response outlines the various steps ChildFund NZ takes when providing assistance – from thorough research and consultation to following the needs and desires of communities, and having jointly created MoUs. An example is provided of the multi-year preparation process which underpinned the organisation's work in the Solomon Islands.</p>	3



	<p>The Panel also notes positively the Adaptive Programming approach, which aims to be less prescriptive, more agile, and accepting of changing realities and contexts in local communities.</p> <p>In the next report, the Panel would also like to see some information about relevant policies such as the Code of Conduct and safeguarding policy in this section, and how these help avoid negative impacts.</p>	
C4	<p>Responsible stewardship for the environment</p> <p>ChildFund NZ has an environmental policy which focuses on both maximising positive impacts on the environment and reducing negative ones.</p> <p>A Cross-Cutting Issues Reference Guide for programming lays out an environmental overview of project areas, and helps drive the mitigation of negative impacts, as well as learning around environmental challenges in partner communities. Examples are given of how ChildFund NZ incorporates disaster risk reduction into its activities, and how environmental impact assessments are conducted.</p> <p>The Panel notes positively that there is a programme to plant moringa trees in Kenya to offset the organisation's carbon footprint, and that even this project had an environmental impact assessment. It is also nice to see that the type of tree chosen has other positive impacts on climate change and animal health. We see this as a very innovative and commendable approach to off-setting your carbon footprint.</p> <p>Having said this, it is clear that the vast majority of the organisation's carbon footprint is due to programme-related travel, and the volume of flight-related emissions is projected to increase year on year. The Panel wonders whether ChildFund NZ is also exploring how it can keep flights to a minimum as well as introducing off-setting?</p> <p>The report also outlines efforts to engage staff on environmental issues, through training workshops, and a Green Club which aims to improve waste and carbon effects.</p> <p>ChildFund NZ has also advocated for national environmental action, such as curbing emissions and becoming carbon neutral by 2050.</p>	3



Cluster B: Stakeholder Involvement		
D. Key stakeholders are identified with great care		
D1	<p>Key stakeholders and how they are identified</p> <p>ChildFund NZ's key stakeholders are children and youth, particularly the vulnerable. Within this stakeholder group, does ChildFund NZ prioritise based on other factors such as age, nationality, or the regions they live in?</p> <p>ChildFund NZ works with ChildFund Australia, governments, and other CSOs to identify the needs in the communities in which they work, and to coordinate responses. Stakeholders are identified through desk reviews, national and regional consultations, focus group discussions, and workshops. Some more information on what this looks like would be welcome in the next report – who is involved in the process; are communities themselves involved in identifying who should be involved in ChildFund's programmes? It isn't clear, for example, how the Kiribati Local Government Association was selected as your lead partner, nor whether you surveyed the communities where you planned to work to ascertain that they, and the CBOs working with them, are comfortable with this selection.</p>	2
D2	<p>Reaching out to those impacted or concerned by your work</p> <p>In Kiribati, ChildFund NZ has close personal relationships with individual households, communicating through household visits, workshops, and country-level advisory committees. The response explains that this direct approach is effective because of the relationship-based nature of local communities, and that it is possible due to the smaller size of local populations.</p> <p>In the other countries in which ChildFund NZ works together with other ChildFund Alliance members, a common structure is that parents of sponsored children elect representatives onto zonal committees and Boards. These representatives work with ChildFund and local partners.</p> <p>Children's Clubs are mentioned as one way children's voices are heard. The Panel would like to see more information on this, and other ways that ChildFund NZ reaches out to children and youth in the next report. What works particularly well, and what are some challenges? For example, is</p>	3



	there a need to speak to boys and girls separately, or to have discussion groups split up based on age?	
D3	<p>Maximising coordination with others operating in the same space</p> <p>ChildFund NZ's approach to working in partnerships and their Road Map tool are explained in more detail above in question B1, where the Panel commended the participatory approach to creating and implementing partnerships. The information provided in this question also points to a strong approach.</p> <p>The response further explains that the Road Maps are the key coordination tools which unite various stakeholders, including local communities, leaders, government, partners, donors, and the ChildFunds. Regular check-ins are conducted via calls and annual in-person visits.</p> <p>ChildFund NZ is open about the fact that good relationships and a desire for collaboration are necessary to maximise coordination, and an example of a challenge they have faced is shared.</p> <p>Overall, the New Zealand NGO sector is said to be highly collaborative, and examples are provided of how actors link up and reinforce each other's messaging and work.</p> <p>A list is also provided of the various fora and coordinating committees in Kiribati in which ChildFund NZ participates.</p>	3
E. We listen to, involve and empower stakeholders		
E1	<p>Stakeholder feedback</p> <p>The response describes how ChildFund NZ collects feedback from partners, donors, key stakeholders within the communities they work with, and staff.</p> <p>The Panel notes positively the open door policy which allows all partners to contact the organisation (including the CEO) at any time via email or phone. In terms of structured approaches to feedback, an annual survey is conducted with local country offices. Key responses from the last survey are provided, including examples of suggestions for improvement and how ChildFund NZ is planning to respond. There are also bi-weekly or monthly phone calls with local partners, annual stakeholder visits, community events, workshops and interviews.</p>	3



	<p>Feedback is sought from communities and children through community events, one-on-one interviews, and visits to local Child Clubs. Children and youth are also involved in evaluations.</p> <p>Donors are also invited to provide feedback directly, and there is an online supporter survey. The report also describes how ChildFund NZ is working with the New Zealand Ministry of Foreign Affairs and Trade to discuss the government's approach to partnerships.</p> <p>The report states that the "supporter commitment score" from the 2018 survey stands at 7.24, but it isn't clear what this means in practice. Is this out of 10? Was an equivalent survey conducted in previous years and in which case how does this score compare? Do other ChildFund members use the same tool, in which case how does ChildFund NZ compare?</p> <p>There is mention of interviews and discussions with staff in Papua New Guinea, but the Panel would also like more information on how feedback is sought from ChildFund NZ staff. Is there an annual staff survey, or is time set aside at meetings to discuss certain issues staff may want to raise? Is there any key feedback that the organisation has responded to?</p>	
E2	<p>Stakeholder engagement</p> <p>The report provides two examples of stakeholder engagement throughout the development and roll-out of programmes – one in Kiribati, where there was no previous relationship, and one in Kenya where ChildFund already had a long-standing relationship with the community.</p> <p>Both examples indicate a high level of engagement of a variety of stakeholder groups, from communities, children and youth, to local partners, NGOs, and government representatives. This engagement happens at several stages throughout the process, with various in-person workshops.</p> <p>Overall stakeholder engagement is clearly taken seriously, but we would like more evidence about how this engagement, particularly with CBOs and other grassroots stakeholders, is used to shape programmes through collaboration and joint programming. In the next report the Panel would like to see more details about the youth participatory design process which was mentioned, as well as how stakeholders are involved in monitoring and evaluation, and how you are coordinating with other ChildFund Alliance members to ensure strong stakeholder engagement in Category 2 and 3 programmes. Also, are there any policies or</p>	2



	<p>documents outlining ChildFund NZ's approach to stakeholder engagement?</p> <p>The Panel would also like to know how stakeholders are engaged beyond programmatic work – for example, in defining ChildFund NZ's strategy or priorities.</p>	
E3	<p>Main likes/dislikes from stakeholders and organisation's response</p> <p>Main likes and dislikes from partners is summarised. Partners appreciate their opinions being taken into consideration, the fact that ChildFund NZ funds entire programmes, and that they invest in capacity building.</p> <p>A dislike, or suggestion for improvement, was that ChildFund NZ could be more involved in project design. The report explains why the organisations tends not to take this approach; the Panel would be interested to know whether this was also explained to the partner who gave the initial feedback, to demonstrate that their suggestion had been heard and responded to.</p> <p>In the next report, the Panel would also like to see what key feedback was received from local communities, children and youth involved in ChildFund NZ's programmes, and internal stakeholders, i.e. staff.</p>	2
E4	<p>People and partners have gained capacities that last beyond your immediate intervention</p> <p>The response describes ChildFund NZ's approach to assisting communities and partners become self-reliant, through their Road Map process. An example is provided of how this has been implemented in Sri Lanka: a capacity assessment of a partner organisation was undertaken, involving the organisation's staff as well as external stakeholders. Organisational strengthening needs were identified, which ChildFund NZ will fund and ChildFund Sri Lanka will manage.</p> <p>ChildFund NZ has also set aside budget for a partner workshop in New Zealand in 2020, which will focus on organisational strengthening and the development of a capability framework for partners.</p> <p>Again, the Panel is pleased to see such a participatory and stakeholder-led approach to capacity development.</p> <p>In future reports, can ChildFund NZ provide some more examples of not just the process, but the outcome of capacity building efforts, e.g.</p>	2



	testimonials from partners/communities, or instances where ChildFund has been able to scale back their presence in a community?	
F. Our advocacy work addresses the root cause of problems		
F1	<p>Evidence regarding the root causes of the problems you address</p> <p>ChildFund NZ undertakes research to understand the contexts they work in and to help shape their interventions. The Panel commends their Adaptive Approach which acknowledges that complex or multi-layered factors may require re-thinking of an assumed problem and/or response. An example is provided of how this has shaped a response in Kiribati.</p> <p>Link to adaptive approach doc? Does it outline how/why research etc should be done more broadly? Or other policy doc on this?</p>	3
F2	<p>Stakeholders support your advocacy work and value changes achieved</p> <p>The response explains the focus of ChildFund NZ's advocacy work in kiribati, and notes that more advocacy efforts will be introduced as their relationship with communities develops. An example is provided of how children are involved in advocacy efforts, in line with the Child Friendly Accountability approach. Children participate in identifying problems and solutions, and engage in dialogue with decision-makers.</p> <p>Information is also provided about ChildFund NZ's advocacy work at the national level in New Zealand, for example around violence against children and the environment. They seek support from their donors and other stakeholders in these efforts, and an advocacy strategy guides this work.</p>	3
G. We are transparent, invite dialogue and protect stakeholders' safety		
G1	<p>Availability of key policies and information on your website</p> <p>ChildFund NZ publishes audited financial statements and statistics in their annual reports, which are online. Beyond this, policies, evaluations, and other documents are not published (except for the Child Safeguarding Policy). Is ChildFund NZ considering publishing any more documents or information, and if so is there a planned timeline for this? The policy manual which has been shared with the Panel does not seem to be controversial; have there been discussions about either making it available on your website or sharing it with your programme partners? Is this an issue that has been discussed within the ChildFund Alliance</p>	1



	<p>network, and do you have an idea about how your approach to transparency compares with others in this network?</p> <p>This is an area for improvement, and the Panel suggests that at a minimum ChildFund NZ's code of conduct and complaints policy be available online. An example of good practice in this regard is Restless Development – see their open information policy.</p>	
G2	<p>Pay scale, gender pay gap and top salaries</p> <p>ChildFund NZ's salaries are set in accordance with a broad-banding system, with competency-based descriptors for each career level. Career levels progress based on the breadth of the position, and level of accountability and experience.</p> <p>It is stated that pay levels are linked to local market data, with a range of 80%-110% of the equivalent career level awarded, based on individuals' contribution and performance. The pay structure is reviewed each year.</p> <p>Due to the small staff size, ChildFund NZ does not publish pay rates, and staff are expected to keep salaries confidential.</p> <p>Does ChildFund NZ track whether there is a gender pay gap?</p>	2
G3	<p>Ensuring privacy rights and protecting personal data</p> <p>ChildFund NZ has a Privacy Information and Data Policy, which staff are required to sign upon joining the organisation (the Panel encourages this to be made available on ChildFund NZ's website). Staff in roles with exposure to data information are trained on maintaining privacy and confidentiality.</p> <p>The response further outlines how sensitive documents with information about staff are stored securely online and offline, and how supporters' and donors' information is also protected.</p> <p>Data on sponsored children in Category 2 and 3 areas is also stored securely online, and everyone who can access the system has to first clear a police check.</p>	3
G4	<p>Largest donors and their contributions</p> <p>ChildFund NZ's top five donors are listed, with the largest being the New Zealand Aid Programme.</p>	2



	<p>The response also explains how ChildFund NZ ensures major supporters do not have unfair influence over activities. The main way this is done is by working in line with Road Map plans, which are developed by communities themselves. The organisation also abides by the ChildFund Alliance Corporate Relations Principles and Guidelines (can a link be shared in future reports?), which aims to ensure corporate partners' values are in line with those of the organisation.</p>	
<p>Cluster C: Organisational Effectiveness</p>		
<p>H. Staff and volunteers are enabled to do their best</p>		
<p>H1</p>	<p><i>Recruitment, employment and staff development is fair and transparent</i></p> <p>ChildFund NZ's recruitment processes are based on determining whether candidates' values align with those of the organisation. Employees have individual pathways towards development, with goal-setting, self-assessment, and peer feedback feeding into this. Training courses are available for each staff member.</p> <p>In terms of development within the organisation, the Panel notes positively that there is a transparent and contestable process for appointments, and that promotion of existing staff members is prioritised over external recruitment for higher positions. Currently, the leadership team has three male and three female members, half of those having been promoted internally. In the next report, can ChildFund NZ provide some more information about the composition of staff more broadly, including factors such as age, local vs. expat hiring, and whether there is Maori representation in the team? Are there any targets, for example regarding gender or youth representation?</p> <p>A number of policies promote human rights, diversity and safety in the workplace, e.g. the Human Resources Policy and Safeguarding Policy and are linked under question H2 below. Measures undertaken during recruitment to avoid safeguarding concerns are also explained.</p>	<p>3</p>
<p>H2</p>	<p><i>Staff development and safe working environment</i></p> <p>The report describes how ChildFund NZ reacted to findings from its most recent staff survey in October 2017, which showed a decline in indicators around workplace engagement, performance and satisfaction. A consultant was engaged to assist with a period of fluctuating staff composition, findings from staff exit interviews were discussed with the</p>	<p>3</p>



	<p>leadership team, coaching and 360 degree reviews were conducted for leadership, and structural changes were discussed with staff. This approach demonstrates high regard for the wellbeing and happiness of staff – it would be interesting to know whether staff satisfaction has increased again as a result.</p> <p>Safety at work is also a standing item at staff meetings, and includes workplace safety as well as aspects of policies around safeguarding, harassment and complaints, and Human Resources.</p> <p>Staff have access to an Employee Assistance Programme, which provides free support for personal or work related issues. There is also a travel safety procedure in place which requires staff to attend travel safety briefings.</p> <p>Staff development is addressed in the question above, H1.</p>	
I. Resources are handled effectively for the public good		
<p>11</p>	<p>Resources are acquired in line with your values, globally accepted standards and without compromising independence</p> <p>ChildFund NZ adheres to several fundraising standards and has a Non-development Activity Policy which commits the organisation to retaining its status as a non-political, non-religious organisation. ChildFund NZ also has guidelines around their marketing materials, and on how they communicate with and about other NGOs.</p> <p>The response outlines how the Road Maps enable clear communication with donors around fundraising, and how various teams in the organisation are involved in decision-making around projects.</p> <p>ChildFund NZ will extend fundraising to include impact investing over the coming year, and will ensure they comply with globally accepted standards in doing so.</p>	<p>4</p>
<p>12</p>	<p>Monitoring of progress and re-allocation of resources</p> <p>ChildFund NZ's annual plans and budgets are linked to their Strategic Plan 2012-2027, with a set of KPIs which staff work towards. Progress is reported to the Board monthly, and issues can be discussed at Board meetings which take place every six weeks – this is relatively frequent compared to other organisations.</p> <p>The organisation has a five-year budget, approved by the board's audit and risk committee. Under the main budget are quarterly rolling budgets</p>	<p>2</p>



	<p>which are adaptable to contexts and opportunities, to allow for the optimisation of impact, which the Panel notes positively.</p> <p>Progress against the budget is tracked through management software – is this also reported to the Board monthly, as with the KPIs?</p>	
I3	<p>Minimising risk of corruption, bribery and misuse of funds</p> <p>ChildFund NZ appears to have a robust system of checks to sign off on all invoices and ensure expenditures are in line with budgets. This is explained in the response, and reference is made to a range of financial policies as well as a Whistleblower Policy.</p> <p>ChildFund NZ's finances are audited annually by an external auditor, and are published online. The report explains how they deal with the transfer of funds overseas, and how accounts are overseen in the countries they operate/partner in.</p> <p>In the next report, the Panel would like to know how ChildFund NZ would deal with any instances of fraud or corruption, whether and how frequently staff are trained on relevant procedures, and whether any risk assessments are undertaken e.g. by the Board's Audit and Risk Committee or by local partners.</p>	3
J. Governance processes maximise accountability		
J1	<p>Governance structure and recruitment of trustees/board members</p> <p>A description of ChildFund NZ's place within the ChildFund Alliance is explained in the introduction (pg. 5) of the report, and on page 6 its operations in Category 1, 2, and 3 relationships is outlined.</p> <p>The response explains how the Board is appointed, and its responsibilities, which include appointing the Director and CEO. The Chair of the Board is paid (is this normal practice in NZ? it tends not to be the case elsewhere) but all other positions are voluntary, and staff may not be Board members. In addition to appointing Board members on a skills requirement basis, are there targets or quotas for gender, age (youth) or geographical representation?</p>	2
J2	<p>Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes</p>	2



	<p>ChildFund NZ's Board oversees governance policies, ensures appropriate operational policies are in place, and that the review schedule for policies (outlined in the Policy Handbook) is followed.</p> <p>The Board has an Audit and Risk committee and an Appointments committee, and meets every six weeks.</p> <p>The report also explains that the process for making complaints is available on their website, and that the Complaints Handling Process is followed. There appear to be separate complaints procedures for safeguarding and harassment (both in the policy handbook) but not an overarching complaints procedure for other/general issues. As such it is also not entirely clear whether complaints may be escalated to the Board, or whether the Board is given a regular overview of complaints received.</p>	
J3	<p>Complaints handling mechanisms and overview of complaints (internal and external)</p> <p>ChildFund NZ's complaints processes are mentioned on their website and in their Annual Report. On the website, there is a link to the child safeguarding policy, but the Panel also encourages ChildFund NZ to upload its Code of Conduct, Harassment and Complaints Policy, Whistleblower Policy and information about the process for handling general/standard complaints (not linked to any of the aforementioned issues). This is now seen as a basic set of actions for AN members. The Panel also recommends that when ChildFund NZ next reviews its policies, it considers including information about the timeline for dealing with complaints received (when a response can be expected, when issues can be escalated, etc).</p> <p>Complaints can be lodged via email or phone, and there are three categories: standard complaints, child safeguarding complaints, and Code of Conduct complaints.</p> <p>An overview of complaints received during the reporting period is provided, together with the categories they relate to. All of these complaints came from individual donors, and no complaints were received from programmes. The Panel would like to know whether this means that there were no programme-level complaints in all the countries you work in, or whether all of these were adequately addressed at the country level? Do you ask the country offices you support to provide you with feedback on the numbers and nature of complaints they receive,</p>	2



	<p>how these are processed, and information about the resolution (or not) of these complaints?</p> <p>The Panel would like to know what percentage of the complaints received were resolved, and if any significant action has been taken, such as changing internal processes, e.g. in relation to how the CEO signs receipts.</p> <p>We would also like to hear about how ChildFund NZ promotes and explains its complaints policies, both internally and externally, to ensure they are known and that people are comfortable using them. In the response to J2 it was stated that information about expressing concerns are posted on the board of the Youth Learning Centre.</p>	
<p>K. Leadership is dedicated to fulfilling the 12 Commitments</p>		
<p>K1</p>	<p><i>The governing body and management are held accountable for fulfilling strategic promises</i></p> <p>The report states that the Board is held accountable by the members – what exactly does this mean/look like? What evaluation processes are in place – self-assessment, annual performance reviews etc? Under question J1 it also states that the Board reports to and is held accountable by the three “founding members” (past board chairs). Is this in addition to processes by which members hold the Board to account? And is there a transition strategy for when these former chairs are no longer available?</p> <p>The management team reports monthly to the Board on strategic priorities and the Board Chair and CEO meet weekly. Does the CEO and other senior management receive regular formal performance reviews?</p> <p>The Panel would also be interested in key findings from these reviews and what has been done in response.</p>	<p>2</p>
<p>K2</p>	<p><i>Inclusion of staff in discussing progress toward organisational accountability</i></p> <p>The response explains how staff are involved in the tracking of information which feeds into accountability report, such as recording travel or complaints received. The accountability report is shared with all staff, and in future years more staff from across the organisation will be included in putting the report together. The Panel notes positively that there is interest within the team on the relationship with Accountable Now, and that there have been discussions about how each team and individuals can contribute.</p>	<p>3</p>



	<p>Accountability issues are discussed at fortnightly staff meetings, and trainings or workshops are provided on certain topics. The Panel welcomes ChildFund NZ's consideration of featuring one of the accountability commitments in each training session in the coming year.</p>	
K3	<p>Scope of this accountability report and influence over national entities</p> <p>The report covers ChildFund NZ's work in different countries to different degrees, with the greatest focus on their work in Category 1 (Kiribati) and Category 2 countries. In these regions ChildFund NZ is accountable for either developing or ensuring adherence to standards, policies and guidelines.</p> <p>Each ChildFund Alliance member plans to report to Accountable Now separately, given the broadly decentralised nature of the Alliance. The Secretariat is expected to report on areas where Alliance members work under joint Alliance standards on Programmes, Fundraising and Marketing, Finance, and Governance.</p>	2