Feedback from the Independent Review Panel
Review Round November 2014

Berlin, 09 December 2014

Dear José Faura,

Many thanks for submitting your accountability report to the INGO Accountability Charter. Before providing specific feedback on your organisation's report, let us highlight three areas of general concern that occurred in most of the 12 reports submitted for the fall review round:

1.) Be clear on why accountability is important for your organisation

For Charter reports to be meaningful, it is important to start with a clear description of the organisation's *specific* understanding of accountability and how this shapes strategic decision-making and operations in regard to governance, finance, programme, fundraising, campaigning, HR etc. Be clear about whom you are most accountable to and how communication with them improves achieving your strategic goals. Find here on our website the Charter's currently used definition. Throughout the report, let us know how you use accountability to continuously add value to your organisation.

2.) Moving from "GAP Analysis Table" to "Improvement Analysis"

It is the key aim of the INGO Accountability Charter to support continuous organisational improvements. Against this background the GAP Analysis Table was introduced to showcase at a glance where progress has been achieved and which areas need to be further addressed. We observed that this worked quite well for some, but not for all organisations. One difficulty being that it became overloaded with information without differentiating important and much less important issues. We therefore suggest that organisations for which this instrument has worked well, keep it as a very good internal document to follow up on progress. For the purpose of the reporting and vetting exercise, however, we suggest having a much more succinct "Improvement Analysis", capturing only the most relevant issues that need to be addressed. The Panel has tried to summarise these areas for your organisation at the end of this Feedback Letter. If this does not reflect your own priorities, please let us know. The "Improvement Analysis" is also considered to be the basis for the very brief interim reports of those organisations moving to biannual reporting.

3.) Level of Evidence

Our sector is often criticised for having very good intentional language, but few facts and figures to prove its claims. It is against this background that the Panel asks for compliance to be proven on three levels: (i) having a written policy, (ii) providing evidence that the policy is known and applied by staff and (iii) assurance that it leads to positive management response and helps improving effectiveness in achieving your organisation's goals. While much progress has been made at the policy level, evidence for application in practice and better impact is still relatively low. While we do acknowledge that it is not an easy task to provide this evidence for very large, international organisations, we have also seen some very good attempts. Some examples include: (a) reporting the percentage of national entities which comply with certain standards, (b) leveraging existing surveys that provide relevant hard data, (c) thorough globally set parameters, evidenced by random national level controls or d) illustrative case studies.

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Please ensure that all the three points listed above are taken into consideration when collecting data for the next INGO Charter report.

The report is complete and comprehensive. Being the third report submitted by the organisation, it demonstrates considerable improvement in comparison to previous years.

The report demonstrates a very well defined governance structure. The Panel sees Educo's answers on the following components as **Good Practice** for other organisations: the consolidation of the report, as described, in all its stages is very flexible and followed by a responsible and well organised schedule (3.5); feedback from internal stakeholders, rated with high level of commitment and initiative in the coordination and management of Educo's internal knowledge exchange network (4.4); and the fact that Educo's Complaints and Suggestions Policy is made available in three languages and includes an external audit and special appointed staff for proper maintenance (NGO2). Educo can furthermore be commended for linking their responses to the Charter Principles (p.47). Please note that these have been revised in 2014.

The report is rich in providing **evidence** and a high level of **institutional commitment** integrating accountability in all its processes, as the opening letter reaffirms. It is appreciated that Educo has linked the Charter to its webpage providing the Charter's logo and Educo's most recent Accountability Report.

Minor technical inconsistencies were spotted in the report's reference table, but Educo submitted an updated version of the table upon request and those became irrelevant. There are few indicators concerning **weakness areas** which could be further developed, self-critically analysed or addressed (e.g.: effective risk management; coping with the risk of exclusion based on disability, ethnicity, poverty and age; and identification of corrective adjustments of the organisation's advocacy positions and campaigns); the Panel recognises that all of these areas are part of ongoing improvement and development processes, expected to give more concrete results in next year's report.

The organisation is commended for filling in the **GAP Analysis Table** and for referencing the Charter Commitments in the tabled overview at the end of the report. As explained in the generic part of this feedback letter, the Panel decided to replace the old format of the GAP Analysis Table with a more succinct **"Improvement Analysis"**. Based on this report's assessment, we have written this analysis for you and you will find it attached to this letter. From now on we will use this format serving as a baseline for you to summarise the most important progress made in these areas and covered in more detail in the full report.

It is considered a good sign and greatly beneficial that the process of drafting last year's report, as well as Educo's active participation at the Charter's webinar, working group and AGM, helped Educo to identify weaknesses within the organisation and to take steps to address them.

Finally, Educo is commended for considerably shortening its report from last year and is encouraged to keep it concise by further providing relevant website links navigating to the original sources, which was recognised as a strong feature to this report.

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

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above or in the note below we would of course wish to correct these before publication. Please share these comments or amendments by <u>10 January 2015</u>.

If you have any other feedback or comments on our work, please share them with us by sending them to the Charter Secretariat. We look forward to hearing your views.

Yours sincerely,

Louise James · Wambui Kimathi · Michael Röskau · Jane Kiragu

Rhonda Chapman · John Clark · Saroeun Soeung

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Review Round November 2014
Cover Note on Accountability Report

EDUCO
Development and Education for Children

Reporting period: Calendar year 2013

PROFILE DISCLOSURES	
I. Strategy and Analysis	
1.1	***Statement from the most senior decision-maker*** *Fully addressed* The opening letter from the Executive Director provides a very strong commitment to accountability also in respect to its importance as a strategic tool. It is highly commendable that Educo promotes engagement with stakeholders, ensuring full accountability towards them, which is crucial to increasing the quality of Educo's work and improving the organisation's overall impact. Setting transparency and accountability as a priority in the organisation's 2015-2018 Strategic Plan is a truly positive process which the Panel will follow with interest. Internal changes and the fusion conducted in 2013 prompted Educo to reflect on aspects of internal organisation, plans and policies, in order to make adjustments maximising efficiency and effectiveness; the respective evidence provided in this regard is seen as a responsible step towards developing good governance. Educo has become a member of various networks, such as the Charter, enforcing collaboration and improvement of own codes and standards. In this regard, it would be interesting to know in more precise detail how the Charter contributes towards Educo's overall strategic commitment to accountability and if its work complements or partly overlaps with other codes. The sincerity with which downfalls are shared in this letter is very commendable and further encouraged. Educo lists strategic priorities, specifically in terms of accountability, guided by an indicated commitment to stakeholders and it ensures to embed a culture of accountability across the organisation; this is seen as a very strong institutional commitment to accountability.
II. Organisational Profile	
2.1 – 2.6	***Name of organisation / Primary activities / Operational structure / Headquarter location / Number of countries / Nature of ownership*** *Fully addressed*
2.7	***Target audience*** *Fully addressed*
2.8	***Scale of organisation***

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	Fully addressed A very detailed and comprehensive account on the scale of the organisation is given; however, paragraphs from this indicator are widely spread throughout the whole report and some information (e.g. annual budget/income and expenditure) is not indicated in the reference table (e.g. p.33). A website link to Educo's audited accounts is provided, which is appreciated; nevertheless, it is advisable that those are translated in English.
2.9	***Significant changes*** *Fully addressed* Intervida joining forces with Educacion sin Fronteras for the sake of promoting child rights has very positively influenced and strengthened the foundation's impact and integrity. More detailed information supported by evidence showing further constructive and accountable progress of this fusion will be anticipated in Educo's next report.
2.10	***Awards received*** *Fully addressed*
III. Report Parameters	
3.1, 3.2	***Reporting period / Date of most recent report*** *Fully addressed* It is highly commendable that Educo's accountability report is available in Spanish, English, and French, as well as that its content complements the organisation's Annual Activities Report.
3.3, 3.4	***Reporting cycle / Contact person*** *Fully addressed*
3.5	***Reporting process*** *Fully addressed* Educo is commended for taking note of the Panel's previous feedback on this indicator and for committing itself to a meaningful response, from which it becomes clear that the Accountability Report is being taken seriously across all functions and regions of the organisation. The consolidation of the report, as described, in all its stages is very flexible and followed by a responsible and well organised schedule, taking into account a broad approach to evaluation and identification of improvements and commitments made, to evaluation of the Panel's feedback and Charter recommendations, and to assessing the results of the staff evaluation survey – which is why Educo's response to this indicator can be distinguished as **Good Practice**.
3.6 – 3.7	***Report boundary / Specific limitations*** *Fully addressed* The report does not include data from Educo's local partners. A short clarification on the reasons for this decision would be appreciated in the next report.
3.8	***Basis for reporting*** *Fully addressed* Educo is in the process of improving methods for gathering information, in the interest of ensuring fulfilment of all commitments and of facilitating the work,

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	comparability and the exchange of good practices. This is a highly positive endeavour and the Panel would be interested to receive detailed information on how this process has improved in Educo's next Accountability Report.
3.10 – 3.12	**_Reporting parameters_** _Fully addressed_

IV. Mission, Values, Governance, and Stakeholder Engagement	
4.1	**_Governance structure_** _Partially Addressed_ Educo's Code of Good Governance, available on the organisation's website, contributes to improved transparency and guarantees that the Foundation and its members exercise ethical governance. More specific detail on how Educo ensures that this governance structure optimally supports the achievement of the organisation's mission in practice would be essential. The Code of Good Governance is hyperlinked in the report, which provides detailed information on the responsibilities of the Board and its commitment in compliance with the organisation's mission; however, it is essential that some of this information (e.g. Board functions) is shortly presented also in Educo's Accountability Report. The Panel would like to learn more about the decision making process, as the number of the board is even (8 members). Finally, an effective risk management, ensuring compliance with relevant laws and regulations in the jurisdictions within which the organisation operates is a prerequisite not mentioned in this indicator.
4.2 – 4.3	**_Division of power between the governance body and management / Independence of Board Directors_** _Fully addressed_
4.4	**_Feedback from internal stakeholders_** _Fully addressed_ The results of Educo's satisfaction survey conducted with staff in 2012 showed that internal communication is a priority area of improvement. The survey followed by the implementation of active groups, corporate conferences, additional surveys and interdepartmental meetings, all of which intended for the benefit of decision-making processes. High level of flexibility, commitment and initiative is demonstrated in the organisation and management of Educo's internal knowledge exchange network. All examples of internal communication presented here could be rather useful to other organisations, which is why the response to this indicator can be considered as **Good Practice**.
4.5	**_Compensation for members of highest governance body_** _Addressed_ More specific information on the establishment and criteria for the mentioned salary brackets would be welcome in the next report.
4.6	**_Conflicts of interests_** _Partially addressed_ Since conflicts of interests are connected with decision-making processes, the Panel would like to have more information about the decision-making process

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	of the board within its current composition and the Code of Good Governance.
4.10	***Process to support highest governance body's own performance*** *Partially addressed* The Board of Trustees commits itself to carrying out a minimum of two evaluations over its period of mandate, which means that the first evaluation for the current Educo Board of Trustees is programmed for 2015. More precise information and examples on how evaluations affect the future performance of the highest governance body will be appreciated.
4.12	***Social charters, principles or other initiatives to which the organisation subscribes*** *Fully addressed*
4.14, 4.15	***List of stakeholders / Basis for identification of stakeholders*** *Fully addressed* Educo can be commended for providing a very thorough overview on the selection criteria of different stakeholders. The answer could be more specific in regard to the prioritisation of some stakeholders over others in the next report.
4.16 – 4.17	*Moved to NGO1.*

PERFORMANCE INDICATORS	
I. Programme Effectiveness	
NGO1	***Involvement of affected stakeholder groups*** *Partially Addressed* The response to this indicator provides a thorough view on processes implemented for the meaningful involvement of stakeholders. Adequate examples are given to clarify how stakeholders are being involved in the identification, implementation and midterm evaluation phases of a project with a highlighted sense of ownership for the process; it is however, not quite clear, as also indicated by the Panel in Educo's previous report, if the organisation only applies these mechanisms for education projects or if projects vary, depending on different analysis, situations and scales. For next year's report it would be further interesting to add how the new institutional participation policy, intended to guide the work involving stakeholders in all aspects of the organisation's activities, is being implemented and received in all geographical and cultural fields of intervention.
NGO2	***Mechanisms for feedback and complaints*** *Partially Addressed* The answer shows considerable commitment for the effective use of the organisation's various mechanisms for managing complaints and feedback. The report provides a web link to the Complaints and Suggestions Policy, available in Spanish, English and French, which is commendable and can be considered as **Good Practice**. The Panel congratulates Educo for the external audit and the special appointed staff for the proper maintenance of their complaints handling mechanism. Educo's participation in the Charter's working group on complaints and feedback mechanisms in 2013 is hugely recognised and appreciated.

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	It is not clear if the Social Action Programme (SAR) is for general feedback or if it functions independently as a social platform or project in its own rights used only in Spain. The Panel will follow up on this development in Educo's next report. Nevertheless, it is essential to elucidate more about the practical functionality of this collaboration forum: how it is operated, by whom, is it open for use only to organisations participating in the SAP or also for external ones, and what examples can be provided to explain its functionality as an effective mechanism for exchanging feedback. How well known is the forum among Educo's stakeholders? Do they have direct access to it?
NGO3	**Programme monitoring, evaluation and learning** *Partially addressed* The examples listed provide a seemingly sincere account of Educo's learning experiences and show in good detail how Educo monitors and evaluates impact and progress against the organisation's strategic objectives. Generic procedures in place, and how Educo supports that programme adjustments are actually put into effect, would be welcome in the next report. Some evidence also remains to be added on how MEL led to positive management response.
NGO4	**Gender and diversity** *Partially addressed* Educo is commended on its useful Gender Policy and Guidelines for integrating a gender perspective made available online. Yet, accounts on how the organisation is coping with the risk of exclusion based on disability, ethnicity, poverty and age as well as more explicit evidence on the impact of the change of gender policies are missing. In this regard, it will be interesting to follow up on the development of the Non-Discrimination Policy in 2015.
NGO5	**Advocacy positions and public awareness campaigns** *Partially addressed* Based on the Strategic Plan and the adoption of a child rights-based approach for all its activities which is highly appreciated, Educo proposes the redesigning of an advocacy policy that will give coherence to its activities within this field whilst helping it to achieve its mission. While aiming for this to become basic common criteria for lobbying in Spain and in all the countries in which Educo operates, this approach merely focuses on its primary stakeholders – the children. In next report it would be appreciated if Educo could provide more detailed information on how all advocacy actions and interventions carried out over the year were inclusive for all stakeholders. Similarly to last year's report, information on the organisation's processes to identify corrective adjustments of its advocacy positions and campaigns when necessary is missing. Moreover, the Panel would like to know how Educo ensures that their work makes a real difference – e.g. how are empowerment, partnerships, non-discrimination, inclusion etc. advanced through their work, are campaigns allocated adequately, or has Educo's advocacy work been integrated into national laws?
NGO6	**Coordination with other actors** *Partially addressed* The response to this indicator shows profound commitment to synchronise efforts and optimise coordination with other actors, as well as to increase the effectiveness and efficiency of the organisation's own projects in doing so.

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	Creating strategic alliances instead of replicating or replacing efforts of other local organisations in Cambodia with the aim to link, collaborate and strengthen their capacities has brought fairly positive results, which is commendable, but also very specific to just one country – is it applicable to all Educo's constituencies? Explicit data from local partners and an account on how these alliances mutually evaluate their partnerships is an essential trigger for success – is there a mechanism in place integrating this kind of mutual assessment? Further, it would be interesting to know how Educo ensures that its local partners meet high standards of accountability.
II. Financial Management	
NGO7	**Resource allocation** *Fully addressed* The Panel would be interested to know how Educo envisages addressing the fact that expenditure is 30% higher than income.
NGO8	**Sources of Funding** *Partially addressed* Information on the five largest single donors (according to donor category) and the monetary value of their contribution is omitted in this indicator.
III. Environmental Management	
EN16	**Greenhouse gas emissions of operations** *Fully addressed*
EN18	**Initiatives to reduce emissions of operations** *Fully addressed* More detailed information on what specific measures are taken in order to reduce emissions from the Foundation's increased work-related travel during the reporting year would be appreciated.
EN26	**Initiatives to mitigate environmental impact of activities and services** *Fully addressed*
IV. Human Resource Management	
LA1	**Size and composition of workforce** *Fully addressed*
EC7	**Procedure for local hiring** *Addressed* Educo is commended for the minimal hiring of expatriates in the programme countries, which represents only 1% of the country staff. However, it would be interesting to know if the expatriates hired are e.g. Country Directors or if senior positions are also recruited with local staff. It is advisable for next report that Educo includes information on how the organisation ensures *not* to undermine the local public sector by its hiring practices.
NGO9	**Mechanisms to raise grievances** *Addressed* There is a new email address for receiving complaints and suggestions from stakeholders internally, as well as externally; it is essential to know how anonymity

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is being guaranteed and how well-known this mechanism is among both headquarters and offices in programme countries.

Educo's psychological risk survey, the reengineering process and the Work Council are considered very good initiatives and further encouraged. The organisation is encouraged to provide evidence in the next report that concerns raised were resolved satisfactorily since this is the basis for a functioning mechanism.

LA10	**Workforce training** *Partially addressed* The report has taken note from last year's Panel feedback and has included the average hours of training per year per employee by employee category for all countries the organisation operates in, which is commendable. However, numbers are inconsistent and low (1 ½ days of training if converted from hours to days) and financial information on the percentage of overall administrative budget invested in this process is missing. It is further essential to provide evidence on how successful this training is and how training needs are identified.
LA12	**Global talent management** *Addressed* Over the next two years, the Foundation plans to formalise performance review systems in all program countries, which is commendable and progress will be assessed in the organisation's next report. The Panel would be interested to know if there is a global talent development plan in place to ensure human resources' capacities are in place or developed to support the global restructuring process and attainment of strategic goals. The Panel further encourages Educo to provide evidence that the current mechanisms in place of developing staff globally as a key pre-requisite of achieving their strategic objectives (i.e. staff performance appraisals) work well in practice.
LA13	**Diversity of workforce and governance bodies** *Fully addressed* Comprehensive information is given on the indicators established as relevant for this report: age, gender and county of origin; it is, however, essential to recognise the challenges of being inclusive for disabled people and Educo is encouraged to enclose this indicator in its next report. The Panel will follow up with assessment on the newly drafted Non-discrimination Policy in Educo's next Accountability Report.
V. Responsible Management of Impacts on Society	
SO1	**Managing your impact on local communities** *Addressed* The answer provides relevant information about a good practice including a strategic exit plan, from which one can draw conclusions on how Educo achieves effective management of entering, operating and exiting in general; however, evidence if this led to improved management response is still missing. Educo is further encouraged to enclose information on how the organisation ensures human rights and child protection in regards to this process, as well as to provide feedback received from affected communities and how the organisation reacted on it.

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SO3	**Anti-corruption practices**
	Fully addressed
	The response to this indicator provides relevant information on Educo's current measures ensuring effective anti-corruption policies. It is advisable to give an account on how the organisation-wide training on anti-corruption has been set in practice and what are the benefits from it. Educo had an active contribution to the Charter's webinar on *How to successfully minimise the risk of corruption and fraud in international NGOs?* and it is commendable that webinar related material was communicated to all Educo staff and was published on the organisation's intranet.
SO4	**Actions taken in response of corruption incidents**
	Fully addressed

VI. Ethical Fundraising	
PR6	**Ethical fundraising and marketing communications**
	Fully addressed
	Educo establishes the basic principles that regulate its fundraising activities in its Ethical Code and the Code of conduct for Working with Children, both available online and hyperlinked in this report. Educo's membership at the Spanish Fundraising Association complying with its ethical codes is very much supported by the Panel and its impact on Educo's work will be followed with interest. For its next report, the organisation is encouraged to share any complaints or breaches in regard to its fundraising and communication activities and how they were resolved.

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EDUCO Development and Education for Children
Gap Analysis Table – Areas of Commitments and Progress achieved

Accountability is a process of continuous improvement. Each year Charter Members in their accountability reports identify and prioritise areas for improvement and corrective actions they plan to take. As of reports submitted in 2014, Members are asked to capture these commitments in this Gap Analysis Table. The Independent Review Panel may suggest the Member to add further issues when reviewing the Member's report. Each year following, the table shall be submitted along with the accountability report and will then be used as a basis to demonstrate progress. The table will be published on the website along with the accountability report and the feedback from the Panel.

NOTE: The Panel decided to replace the old format of the GAP Analysis Table with a more succinct "Improvement Analysis". Based on this report's assessment, we have written this for you and you find it attached to this letter. From now on we will use this format serving also as a baseline for you to summarise progress made in these areas and covered in more detail in the full report.

GRI - Performance Indicators	Reporting Year 2011	Reporting Year 2012	Reporting Year 2013
Program Effectiveness			
NGO1: Processes for involvement of affected stakeholder groups.	**In report covering 2011**: Implement tools for incorporating the child rights-based approach throughout the organization, and especially in the development programs.	**In report covering 2012:** Creation of a conceptual framework for incorporating a child rights-based approach both at the institutional and development project levels.	**In report covering 2013:** Training in the implementation of a right-based approach was the central theme of the regional meetings in Africa and Asia.

Creation of a regional structure, which includes a Regional Coordinator for a Child Rights-Based Approach in each region. |
| NGO2: Mechanisms for feedback and complaints in relation to programs and policies. | **In report covering 2011**: Design and implement concrete mechanisms for feedback and complaints which are adapted to each country delegation's particular situation, in accordance with the general Complaints and Feedback Policy. | **In report covering 2012:** Approval of the Complaints and Feedback Policy.

Creation of procedure for handling complaints and feedback in Spain.

Approval of the Code of Conduct for Working with Children. | **In report covering 2013:** Creation of a new email address for receiving complaints and suggestions from stakeholders.

Adaptation of Complaints and Feedback Policy to local context in the countries where we work. Organization of various satisfaction surveys, meetings and focus groups to collect opinions and suggestions from different stakeholder groups. As a specific example of this, focus groups were carried |

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			out with collaborators in Seville, Madrid and Barcelona, in which participants evaluated the communication with our supporters.
NGO3: System for program monitoring, evaluation and learning.	**In report covering 2011**: Measure local partners' and public entities' level of satisfaction with Intervida's projects.	**In report covering 2012:** Consolidate system for monitoring the physical and financial implementation of the projects.	**In report covering 2013:** Assessment of the monitoring, evaluation and learning work in our project countries, as a basis for a future project monitoring and evaluation policy.
NGO4: Measures to integrate gender and diversity into program.	**In report covering 2011**: Evaluate the SHE grants program.	**In report covering 2012:** Creation of the SHE grants program to promote secondary education for adolescent girls.	**In report covering 2013:** A specific evaluation of the SHE grants program will not be scheduled until each country has developed an action plan for implementing our new Strategic Plan.
Economic			
NGO7: Resource allocation.	**In report covering 2011**: Implement the same operative and financial management software (ERP) in all Intervida delegations	**In report covering 2012:** Consolidated economic and financial control system.	**In report covering 2013:** Work has started on the implementation of the new operative and financial software (ERP) in Salvador, Guatemala, Peru and Nicaragua.
Environmental			
EN16: Total direct and indirect greenhouse gas emission by weight.	**In report covering 2011**: Mantener las emisiones de CO2e. Keep the CO2 emissions.	**In report covering 2012:** 11,7% reduction in Intervida's carbon footprint.	**In report covering 2013:** A 16.4% reduction in Educo's carbon footprint compared to 2011.
EN18: Initiatives to reduce greenhouse gas emissions and reductions achieved.	**In report covering 2011**: Improve communication between the Head Office and the country delegations.	**In report covering 2012:** Implementation of video-conferencing system in Spain. Creation and approval of the Travel Policy.	**In report covering 2013:** Promotion of the videoconference tool, both in head office and in the country delegations.
EN26: Initiatives to mitigate environmental impacts of products and services.	**In report covering 2011**: Maintain the total paper consumption and use of recycled paper.	**In report covering 2012:** Purchasing from local suppliers. 42% reduction in total paper consumption.	**In report covering 2013:** A 21.65% reduction in the total paper consumption in 2013 compared with 2012.
EN29: Significant environmental impacts of transporting products		**In report covering 2012:** 27% reduction in emissions resulting from business-related travel.	**In report covering 2013:** A 49% reduction in the CO2 emissions from the transportation of supplies, compared with 2012, as

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and transporting members of the workforce.			a result of our new loyalty-building plan.
Labor			
LA1: Total workforce, including volunteers.	**In report covering 2011**: Increase the number of volunteers participating in activities.	**In report covering 2012:** 22% increase in the number of volunteers committed to Intervida.	**In report covering 2013:** Due to the internal changes that have taken place over the last year, in 2013 there was no increase in the number of volunteers participating in activities. In 2014, within the framework of Educo's new Strategic Plan, we have begun the process of redefining the volunteers program.
NGO9: Internal feedback and complaints mechanism.	**In report covering 2011**: Activate a mailbox for internal complaints in Spain. Implement the Complaints and Feedback Policy in all Intervida delegations.	**In report covering 2012:** Employee satisfaction surveys undertaken in all Intervida delegations. Approval of the Code of Conduct for Working with Children. Approval of the Complaints and Feedback Policy.	**In report covering 2013:** Installation of internal suggestion boxes in Spain. Adaptation of the Complaints and Feedback Policy to the local context in the countries where we work. Psychosocial risk survey carried out with staff in Spain. Creation of new email address for receiving complaints and suggestions from stakeholders.
LA10: Average hours of training per year per employee.	**In report covering 2011**: Monitor the impact and efficacy of training.	**In report covering 2012:** Child rights training for all employees in Intervida Spain and for all Country Delegates and Technical Project Coordinators in the country delegations.	**In report covering 2013:** The information on the number of training hours per staff member has been extended to all the countries we work in.
LA12: Percentage of employees receiving regular performance and career development reviews.	**In report covering 2011**: Improve employee performance evaluations.	**In report covering 2012:** Creation of indicators on training effectiveness.	**In report covering 2013:** Staff appraisal procedures have been formalized in Cambodia, Mali, India and the Philippines. The process has also been initiated in Senegal.
Society			
SO1: Nature, scope, and effectiveness of programs and practices	**In report covering 2011**: Create a system for monitoring the	**In report covering 2012:** Undertaking of three exhaustive studies to evaluate the impacts of three	**In report covering 2013:** Assessment of the monitoring, evaluation and

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assessing the impacts of operations on communities.	achievements of the development projects.	development projects.	learning work in our project countries, as a basis for a future project monitoring and evaluation policy.
Product Responsibility			
PR6: Programs for adherence to laws, standards, and voluntary codes related to ethical fundraising and marketing communications.	**In report covering 2011**: Monitor and evaluate fundraising activities.	**In report covering 2012:** Updating of Ethical Code Approval of the Code of Conduct for Working with Children, which details our commitment to protecting children in terms of communication, image and messages.	**In report covering 2013:** Educo has been accepted as a member of the *Asociación Española de Fundraising* (Spanish Fundraising Association) and commits to complying with their good practice codes.