Dear Richard Pichler,

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.

Please ensure that all the three points listed above are taken into consideration when collecting data for the next INGO Charter report.
**Organisation-specific feedback to SOS Children’s Villages International Secretariat**

SOS Children’s Villages International Secretariat’s second accountability report is again good, comprehensive and complete. It has improved from the last year and the Panel’s recommendations have been considered throughout the report.

SOS can be commended for **Good Practice** in a number of areas: Processes in regard to managing partnerships as well as the handbook “Working in Partnership” (NGO6); holistically and meaningfully managing their impact on local communities (SO1); promoting a culture of ongoing training and life-long learning within SOS (LA10); and strong policies and processes in place to ensure ethical fundraising (PR6).

The main **weakness** is again the lack of a functioning complaints and feedback mechanism. This is currently being developed and it is expected that SOS will have made improvements in the next report. Data is missing on cases reported or the way they are handled, on the development of a whistleblower policy or progress in the area of anti-corruption. 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 and has not set any targets of improvements. The Panel looks forward to improvements in this area. Another area for improvement is to provide more **evidence** that mentioned practices, procedures and policies work well in practice in the next report.

A strong **institutional commitment** is provided in the report’s opening statement that demonstrates how SOS integrated accountability into its strategic thinking and operational planning. It is acknowledged that Charter membership and the Charter logo are “proudly” presented on SOS’ website ([here](#)).

It is highly appreciated that SOS submitted an updated **GAP Analysis Table** (at the end of this letter) along with this report which tracks progress made on earlier promises. 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 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. Please feel free to adjust and complement this analysis from your perspective. Assuming that there is a fully functioning feedback and complaints handling mechanism in place and that the Panel finds the third report as convincing as the previous two, reporting intervals for SOS could be moved to a two-year cycle.

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 **10 January 2015**.

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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Secretariat: International Civil Society Centre · www.icscentre.org · Agricolastraße 26 · 10555 Berlin, Germany
### I. Strategy and Analysis

**1.1 Statement from the most senior decision-maker**

*Fully addressed*

A comprehensive overview of substantial organisational development in 2013 and strategic priorities for the coming years are outlined in the CEO’s statement. A strong commitment to accountability is made and linked to SOS’ strategic priorities. Internal Accountability Standards have been developed in a very consultative way and are now rolled out. It would be interesting to understand how these basic standards are linked to commitments made under the INGO Charter and how they will relate to each other as they seem much more general. Global decision making has been speeded up, collaboration and learning within the global organisation and with partners improved. Strides are made towards a more stringent approach to global impact assessment and children involved in all stages of programme work. The Panel appreciates the fact that Charter membership and Panel feedback have helped SOS to evaluate strengths and weaknesses and in particular to better integrate accountability into their strategic process. The Panel looks forward to further progress in the areas above including the endeavour to foster a culture of openness, transparency and sharing across the organisation.

### II. Organisational Profile

**2.1 Name of organisation**

*Fully addressed*

**2.2 – 2.3 Primary activities / Operational structure**

*Fully addressed*

It can be noted that SOS has undergone an organisational review and a new structure (e.g. reduced to a two-layer structure consisting of the International Office and the Regional Offices, more information under 2.9) was then developed which is in the process of implementation. 2.2 and 2.3 could be shortened for future reports.

**2.4 – 2.7 Headquarter location / Number of countries of operations / Nature of ownership / Target audience**

*Fully addressed*

**2.8 Scale of organisation**

*Fully addressed*

The information provided on SOS’ new membership fee system contains very relevant information on how these are linked to different expenses of the General Secretariat.
| 2.9 | **Significant changes**  
**Fully addressed**  
The organisation has gone through a major organisational restructuring. This was necessitated as global complexity and requirements for local contextualisation grew, challenging the effectiveness of the former model. A three-layer structure was substituted by a two-tier structure, regional offices take more responsibility for national entities while member participation in decision-making was increased – among other things by establishing International Competence Centres and seeking more direct input to strategic and financial planning process. All these endeavours were complemented with huge investments into a common organisational culture of shared aspiration and trust. The Panel is very interested to see evidence in coming reports on how this restructuring has improved SOS’ effectiveness and cohesion as two critical milestones of accountability to key stakeholders. Furthermore, it would be interesting to know what if any advice was given by Boston Consulting (see 1.1) regarding leadership transition and CEO term limits (current CEO will have been in post 20 years next year). It seems that most on the Senate can re-elect themselves ad infinitum. Has the re-organisation led to any discernible changes in those areas? |
| 2.10 | **Awards received**  
**Fully addressed** |

### III. Report Parameters

| 3.1 – 3.4 | **Reporting period / Date of most recent report / Reporting cycle / Contact person**  
**Fully addressed** |

| 3.5 | **Reporting process**  
**Partially addressed**  
SOS describes a sound in process in place of setting up the report’s content. The Panel would be interested in further information how this process has helped creating awareness of and commitment to accountability across all functions within the organisation and any kind of feedback that was received from their member staff upon publication in the intranet. |
| 3.6 – 3.7 | **Report boundary / Specific limitations**  
**Fully addressed**  
The report focuses on the activities and policies of SOS’ Global Secretariat 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 Global Secretariat. It could be clearer highlighted whether reportage is given on the Secretariat or on the broader federation (e.g. LA1, LA10). Moreover, the Panel would like to stress its huge support for the whole SOS federation to join the Charter and use the aligned reporting to drive internal developments. |
| 3.8 | **Basis for reporting on national entities, subsidiaries, joint ventures etc.**  
**Fully addressed**  
SOS provides comprehensive information on shares it holds in outsourced |
Service Providers. It would be good to know how SOS general commitment to accountability is upheld in these joint ventures. SOS can be commended for their Good Management and Accountability Standards, providing clear and compulsory guidance to all member associations in regard to management, transparency, integrity and protection of assets. However, these basic standards do not include strong policies, assignments of responsibilities or targets. The Panel is interested to see evidence in coming reports that these Standards are well known by staff, applied in practice and lead to good management response.

3.10, 3.11 Reporting parameters
Fully addressed
These indicators are labelled as 3.9 in the report.

3.12 Reference table
n/a

<table>
<thead>
<tr>
<th>IV. Mission, Values, Governance, and Stakeholder Engagement</th>
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<tbody>
<tr>
<td>4.1 Governance structure</td>
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<td>Fully addressed</td>
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<tr>
<td>A thorough overview is given on SOS’ relatively hierarchical governance structure, relevant committees and roles/responsibilities. The role of the (new) Management Council and the actual Senate’s work (frequency of meetings, effectiveness of quite large governance body of 22 people, etc.) could be laid out more clearly. SOS took on board last year’s Panel feedback and provides information on the kind of interaction taking place among national members apart from the General Assembly (every four years) and how members of the International Senate are elected. Overall, the answer could profit from being more succinct and information already reported in e.g. 4.3 or 4.5 could just be referenced.</td>
</tr>
</tbody>
</table>

| 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 |
| Relevant information about mechanisms for internal stakeholders to provide recommendations to the highest decision-making body is given. However, the Panel encourages SOS to indicate in more clarity how these recommendations practically shaped strategic planning and decision-making. As requested in last year’s Panel feedback, further information is now given on how internal stakeholders are informed of actions by the Board or International Senate: Besides sharing minutes and outcomes via the organisation’s intranet, the newly established Federation Town Hall, a participatory online communications forum, takes place twice year following International Senate meetings. Evidence that all the described formats lead to meaningful engagement of internal stakeholders – to optimally use their know-how in relevant decision making – is welcome in the next reports. |

| 4.5 Compensation for members of highest governance body |
| Fully addressed |
4.6 **Conflicts of interests**  
*Partially addressed*  
SOS states that they principally and strictly divide powers to avoid conflicts of interest and provide examples in regard to eligibility of board members. The information given remains rather vague and it is advised that comprehensive conflict of interest management practices should be based on a written policy. Please share evidence in the next report that this is well known and applied by decision-makers.

4.10 **Process to support highest governance body’s own performance**  
*Partially addressed*  
A clear and comprehensive overview table of competences demanded of members of the governance body is provided. Term limits and other details are provided in 4.1. Since there are no Senate term limits, it would be interesting to know how long Senate members have actually served. The Panel encourages SOS to clarify how these procedures support the effectiveness of the governing body in practice and how this body's performance is evaluated.

4.12, 4.14 **Social charters, principles or other initiatives to which the organisation subscribes / List of stakeholders**  
*Fully addressed*

4.15 **Basis for identification of stakeholders**  
*Fully addressed*  
The answer provided is similar to last year’s response which was seen as Good Practice for a very thorough process of due diligence when choosing stakeholders to engage with. Child Rights Situation Analyses (CRSA) conducted by external experts and feasibility studies help SOS to identify beneficiaries, partnerships and networks.

4.16 – 4.17 *Moved to NGO1.*

**PERFORMANCE INDICATORS**

### I. Programme Effectiveness

**NGO1**  
**Involvement of affected stakeholder groups**  
*Fully addressed*  
The answer covers relevant areas of stakeholder engagement at the programme, community and policy level. Particularly child participation is key to the organisation and individual and family development plans are carried out and evaluated on a regular basis. The Panel looks forward to being informed on further progress of SOS’ current reviews, e.g. research results from 58 interviews with staff and representatives from local partner organisations conducted in 2013. Illustrative country examples are provided. While this year’s and last year’s report give ample evidence of impressive practices in place, it would be interesting in the next report to draw some conclusions on overall challenges SOS’ faces and where stakeholder engagement works particularly well, leading to significant improvements.

**NGO2**  
**Mechanisms for feedback and complaints**
### NGO3

**Programme monitoring, evaluation and learning**

*Partially addressed*

SOS states that the scope of the project to develop a Monitoring, Evaluation and Learning (MEL) system needed to be extended. The new organisation-wide results-based management approach system will replace the multitude of currently co-existing processes. The Panel looks forward to evidence that the new impact assessment format will lead to better informed management responses and information to key stakeholders.

### NGO4

**Gender and diversity**

*Partially addressed*

A sound overview is provided on policies and processes in place to ensure the inclusion of all children – including areas of sickness/disease, education, and age. A link to the mentioned inclusion policy would be helpful in this regard. However, as already requested last year, evidence that these policies are implemented and have led to positive management response are welcome for the next report.

SOS Children’s Villages postponed the finalisation of their gender policy until October 2014. 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. Finally, SOS has set itself improvement targets to increase the number of women in senior staff positions. The target of 35% female national directors by 2016 would be more valuable if the current figures were provided as a baseline. Overall, please provide this information under LA13 in future reports.

### NGO5

**Advocacy positions and public awareness campaigns**

*Addressed*

The report provides 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 campaigns and the practices and advocacy toolkit used. However, as in last year, there seems to be no overall established written and published process determining a clear path for choosing advocacy targets, gathering evidence, ensuring meaningful stakeholder participation, ongoing impact evaluation and processes to correct or exit a campaign. The Panel encourages SOS to formalise their advocacy activities.
### Coordination with other actors

**Fully addressed**

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, although mostly referring to official actors such as the EU. 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. Part of the answer could be provided in the consultation of over 120 stakeholders on this very issue in 2013. Overall SOS’ processes in regard to managing partnerships can be seen as a **Good Practice** example. The Panel looks forward to hear the results. SOS is encouraged to provide information how it ensures that partners also meet high standards of accountability.

### II. Financial Management

#### Resource allocation

**Fully addressed**

The purpose of SOS’ transparent financial system, using the International Financial Reporting Standards (IFRS) as reference standard, 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. Links to these policies and evidence that they are known by staff and applied would be welcome in next reports. Furthermore, SOS is strongly encouraged to provide a link to its published annual financial report. Overall, the answer would benefit from more actual data.

#### Sources of Funding

**Fully addressed**

85% of GSC 2013 income comes from direct membership fees.

### III. Environmental Management

#### Greenhouse gas emissions of operations

**Not available**

There is no data available on SOS greenhouse gas emissions. The Panel strongly advises SOS to progress in this regard and to consult other Charter Members on how they have accomplished gathering this necessary information. A reliable Charter Member to ask is CBM, who established a simple but very informative Environmental Tracking System with pro bono help of a university. A contact can be established by the Charter Secretariat.

#### Initiatives to reduce emissions of operations

**Partially addressed**

The report provides details about the broad range of SOS’ environmental initiatives which are mostly developed and managed at the national and local level. These include promoting renewable energy sources, adapting older buildings to improve heat insulation, energy-saving light bulbs, reducing air travel, reducing freight and shipping, promoting organic gardening, etc. A photovoltaic plant opened in Mombasa in 2011 has reduced CO₂ emissions more than 189,000 kg over three years. So-called energy advisors steer green activities in construction projects worldwide. However, actual figures would strengthen this answer. Finally, the Panel encourages SOS Children’s Villages to set organisational targets to track and reduce greenhouse gas emissions in the future.
### Initiatives to mitigate environmental impact of activities and services

*Fully addressed*

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. Environmental assessments are undertaken for all new construction projects and renovations but it is not stated if this also applies for other kinds of projects and activities.

### IV. Human Resource Management

| LA1 | Size and composition of workforce
|-----|-------------------------------
| **Partially addressed** | SOS General Secretariat consisted of 551 active co-workers in 2013 of which the majority worked with the International Office. If data are provided for several years in comparison they present a better picture of developments and fluctuation of workforce over time. A couple of sentences on capabilities, responsibility levels and other informative facts on the composition of workforce to ensure tasks are well managed are welcome in the next report.

### EC7 | Procedure for local hiring
| **Addressed** | 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. As in the previous feedback, the Panel encourages SOS to implement such a policy to ensure consistency and reliability.

SOS can be commended for offering local capacity building activities to develop capacities that are needed but not yet offered in local staff markets such as fundraising, institutional partnership development and child protection. Evidence that this practice reaches good results is welcome in the next report.

### LA10 | Workforce training
| **Fully addressed** | The organisation lists training hours for staff based in Austria and states to follow the general advice that 4.5% of the total overall salary for all co-workers should be invested in training. The Panel would be interested in actual expenditures in this regard. Training needs are based on the results of individual development plans and overall organisational needs. In the future they will also be identified by the SOS' People Management Conferences, which are established as part of the performance and management process. The trainings’ effectiveness and impact are evaluated in the individual work and development plans of staff. Overall evidence where training is most effective is welcome for the next report. Overall, SOS can be commended for promoting a culture of ongoing training and life-long learning within the organisation. This can be regarded as **Good Practice**.

### LA12 | Global talent management
| **Fully addressed** | SOS’ key element of talent management is annual people management conferences where supervisors discuss the skills and competences of co-workers and see how these match the needs of the organisation. Performance management guidelines prescribe regular performance appraisals and on-going
feedback. However, only an overall average of 72.4% of the General Secretariat’s employees, and only 30% of workforce in Latin America and the Caribbean, received performance appraisals in 2013 and SOS is strongly encouraged to increase this number. It would also be plausible to provide evidence that the system is working overall well to ensure staff has adequate capabilities to meet ongoing challenges and changes in their working environment.

**LA13 Diversity of workforce and governance bodies**
*Fully addressed*

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. The Panel looks forward to SOS’ process to cover the number of co-workers with disabilities within the organisation.

In indicator NGO4 it is stated 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.

**NGO9 Mechanisms to raise grievances**
*Partially addressed*

There is no official HR policy in place but general procedures, an employee handbook and the newly established staff council (so far only for GSC staff in Austria) promote the economic, social, health and cultural interests of the employees. However, information is missing how staff can actually raise grievances to management and if concerns raised were resolved satisfactorily.

### V. Responsible Management of Impacts on Society

**SO1 Managing your impact on local communities**
*Fully addressed*

SOS has sound processes in place to take local needs into account when entering and existing communities. An example is conducting a Child Rights Situation Analysis (CRSA) which also serves as a benchmark for evaluating the impact of SOS presence in the community if the programme is indeed established. A well-timed and coordinated exit strategy is described in a guideline document. Evidence that these processes work well in practice and have led to changes in decision-making (e.g. shifting towards a ‘network approach’) is provided and SOS is commended for documenting their impact through ‘Tracking Footprints’. The answer can be seen as **Good Practice** for other NGOs.

**SO3 Anti-corruption practices**
*Addressed*

SOS has got guidelines on anti-corruption but no effective system in place yet. The latter is underlined by the fact that no reports were filed yet which needs to be critically reflected upon. The organisation states that integrity and compliance are a high organisational priority and part of SOS strategy for the next few years. The Panel looks forward to progress on the described Integrity and Compliance Unit refining SOS concepts and policies based on stakeholder involvement and feedback.

**SO4 Actions taken in response of corruption incidents**
<table>
<thead>
<tr>
<th>PR6</th>
<th>Ethical fundraising and marketing communications</th>
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<tr>
<td></td>
<td>Fully addressed</td>
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<td></td>
<td>Comprehensive information is provided on strong policies and processes in place to ensure ethical fundraising – e.g. Fundraising Manual, Brand Book for 'picture language', Child Protection Policy, Sponsorship Handbook. SOS applies these practices with donations received from third parties and publicises all institutional and corporate partners. As in the previous year, this answer can be seen as Good Practice.</td>
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</table>
SOS Children´s Villages
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.

<table>
<thead>
<tr>
<th>GRI - Performance Indicators</th>
<th>Reporting year 2012</th>
<th>Reporting year 2013</th>
<th>Reporting year 2014</th>
<th>Reporting year 2015</th>
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<tr>
<td>Programme Effectiveness</td>
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<td>NGO1: Processes for</td>
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<td>In report covering 2013:</td>
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<td>involvement of affected</td>
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<td>“The research results (of the study Strong social support networks for children and their families) will be published in 2014.”</td>
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<td>stakeholder groups.</td>
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<td>NGO2: Feedback and</td>
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<td>In report covering 2013:</td>
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<td>complaints handling</td>
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<td>“We will be able to provide more information on the setting-up of the complaints handling mechanism in the next report.”</td>
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<td>mechanism.</td>
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<td>NGO3: System for</td>
<td>In report covering 2012:</td>
<td>In report covering 2013:</td>
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<td>programme monitoring,</td>
<td>“In 2012, we began the development of a comprehensive global monitoring, evaluation and learning (MEL) system.”</td>
<td>“The results-based management project can be seen as the umbrella project which includes the impact assessment project which will start in autumn 2014.”</td>
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<td>evaluation and learning.</td>
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<td>NGO4: Measures to</td>
<td>In report covering 2012:</td>
<td>In report covering 2013:</td>
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<tr>
<td>NGO5: Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns.</td>
<td>&quot;We expect the policy [gender policy] will be finalised by December 2013.&quot;</td>
<td>&quot;The scope and timeline of the policy have been influenced by increased involvement by crucial stakeholders and by the steering and ownership of the topic by the International Senate. We expect to finalise this policy in October 2014 after its approval by the Management Team and the International Senate.&quot;</td>
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| Economic | - |
| Environmental | - |
| Labor | - |
**EC7: Local hiring.**

**In report covering 2013:**
“(…), but in our next report will be able to provide more information on our experience with local hiring.”

<table>
<thead>
<tr>
<th>Responsible Management of Impacts on Society</th>
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<tr>
<td><strong>SO3: Percentage of employees trained in organization’s anti-corruption policies and procedures.</strong></td>
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</table>

**In report covering 2013:**
“In 2014 anti-corruption training and awareness-raising workshops are being held.”

“The establishment of the ICU starts in 2014 and, once set up, the integrity and compliance concept will be refined based on stakeholder involvement and feedback.”

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<tr>
<th>Ethical Fundraising</th>
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