



**Accountable
Now**

GLOBAL STANDARDS LOCAL TRUST



Plan International
Independent Review Panel Feedback
Accountability Report 2016/17 and 2017/18
Review Round June 2019



Plan International

Feedback from the Independent Review Panel

Review Round June 2019

25 October 2019

Dear AB Albrechtsen,

Thank you for submitting your accountability report. We, the Independent Review Panel of Accountable Now, appreciate your efforts to continuously strengthen accountability to communities, local partners, supporters, staff, donors, or other key constituencies. Our key focus in reviewing your report is to assess how accountability is embedded in your organisation and how you are engaging the people whose lives you wish to impact. It is against this background that we critically discussed your report and came to the individual assessment below.

Our comments in this opening letter reflect further information which was shared with the Accountable Now Secretariat in a follow-up call with yourself and the Panel, and at a workshop involving ten senior Plan International staff from a wide cross-section of departments. We highly appreciate the engagement and dedication demonstrated in this workshop, and the openness to discussing Plan's practices and how these can be strengthened.

Plan International's tenth accountability report is comprehensive in many areas but skips over other areas, including some topics regarded by Accountable Now as essential. Based on the Secretariat's discussions at the workshop, it became evident that Plan has more information and examples to share on some of these topics, and that the report did not provide a full picture of Plan's accountability efforts.

The opening statement doesn't address some priorities identified in our previous feedback – notably the feedback and complaints process and staff diversity issues. While it does refer to Plan's environmental footprint, the report is weak on this issue. Again, this was an area where more information could have been provided in the report, with staff explaining during the workshop that the decision to deprioritise Plan's environmental approach a few years ago (they had been doing well on this issue previously) was a very difficult one taken in the face of competing priorities, and that it is planned to focus more in this in future.

Plan's efforts to ensure a safe working environment (H2) are noted as a **good practice**, and the organisation is also strong in its approach to gender issues (C2) and fraud and corruption (I3).

However, there appeared to be a lack of progress on some other key areas for improvement flagged by the Panel in previous feedback letters, and we would like



to see more examples of how the policies and procedures described work in practice.

One of the areas for improvement is, as mentioned above, Plan's approach to environmental sustainability (C4). Here Plan should explain more about their decision to stop tracking carbon emissions, outline any plans for future action on this point (including a timeline), and highlight more straightforward efforts that offices might be undertaking, such as recycling, reducing printing, etc.

We would also like to see more information and concrete examples about engagement of and key feedback from Plan's primary stakeholders, i.e. children and communities (E1, E2 and E3), and how stakeholders are engaged in helping to shape programmes. This was an area on which the Secretariat received additional information and examples during the workshop, indicating that Plan's approach is strong – in fact, this had been identified as a good practice in Plan's 2013/14 report.

Other areas for improvement include the availability of policies on the website (G1) and complaints mechanisms (J3). In the workshop, Plan mentioned that they had been uploading more policies to their website's [accountability page](#), including the safeguarding policy, code of conduct, whistleblowing policy, and harassment, bullying and discrimination policy. Plan seemed receptive to the idea of creating a general feedback/complaints email address and/or submission form for other issues relating to Plan International.

We appreciate Plan's open discussions with us on the abovementioned issues (C4, E1, E2, E3, G1 and J3), are pleased to see improvement and solid approaches on some of them, and encourage Plan to share more information and examples around these in its next interim report to more accurately reflect the organisation's efforts.

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





Plan International's Accountability Report 2016/17 and 2017/18

Review Round June 2019

Opening Statement from the Head of Organisation

The opening statement by CEO AB Albrechtsen emphasises the importance of accountability for Plan International and shares some key areas the organisation is focusing on.

In response to the safeguarding crisis in the sector, Plan has been examining power and privilege issues in the organisation, reflecting, learning, and improving the organisation's culture by dismantling power imbalances. Albrechtsen notes that there is still room for improvement, and this will be the focus of Plan's Global Leadership Conference in 2019.

Plan is also modernising their data and analytics by developing a global M&E system, which will allow all parts of Plan International to feed information about progress performance, and impact into the same place. The aim is to become a more transparent and data-driven organisation. From FY19 a set of gender indicators will also be introduced to better measure Plan's contribution to gender transformation.

Plan's impact on the environment is flagged as an area for improvement. The Panel has been urging this in its feedback on previous reports and is disappointed that the whole issue is again not seriously treated in this report, save a two-line statement that Plan is "currently looking at measures such as reducing carbon footprint related to travel and improving fleet management".

Finally, the statement would also have benefited from some focus on how stakeholders, including partners and staff, contribute to the changes in the organisation.

Cluster A: Impact Achieved

A. The impact we achieve

A1	<p>Mission statement and theory of change</p> <p>Plan International's purpose (mission statement) and global theory of change are outlined, as well as Plan's six Areas of Global Distinction which are particular focus areas with their own theories of change. The purpose was changed in June 2016 and constitutional document were amended accordingly during the reporting period. Plan's four key values and behaviours are also provided.</p> <p>The Panel would be interested in knowing more about the implications of the new strategy in terms of the increased focus on girls, and the aim to transform the lives of 100 million girls. Why was the decision made to focus</p>	4
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	on girls, and does this signal a shift from Plan as an organisation supporting all children to an organisation supporting (mostly) girls?	
A2	<p>Key strategic indicators for success</p> <p>It is stated that Plan's strategic indicators are contained in their Strategic Dashboard, derived from their Global Strategy. The Dashboard has four key areas, which are briefly described. A link to the Dashboard was not provided; it would have been helpful to see the indicators especially in order to track progress under questions A3.</p> <p>The Panel notes positively that Plan's Global Youth Advisory Panel, staff, and other young people were involved in the development of the Global Strategy.</p>	2
A3	<p>Progress and challenges over the reporting period</p> <p>The report anecdotally presents key updates relating to each of the key areas of the Strategic Dashboard. The Panel appreciates that areas for improvement are identified and steps Plan is taking to address these are mentioned.</p> <p>The response would have been strengthened through the provision of more data, together with a comparison to any specific indicators or concrete targets that have been set. This would provide a better understanding of Plan's impact, and its progress in achieving its annual and long-term goals. 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).</p>	2
A4	<p>Significant events or changes regarding governance and accountability</p> <p>Key changes include Plan's new purpose statement, a new global strategy, and accompanying strategic dashboard. Plan has also been working to redevelop its Global Policies, reducing these from 23 to 10. It would be interesting to learn why it was decided to reduce the number in this way: was it to bundle somewhat related policies together? To devolve some policies to country (or National Organisation) level? Or to drop some policies, in which case which policies have been dropped? Eight policies have been approved to date, and whilst these are listed, no links were provided. Some were located on Plan's website, including the safeguarding policy and gender equality and inclusion policy. In future, the Panel requests links to key policies mentioned in the accountability report to improve reader-friendliness.</p>	2



	<p>The report outlines Plan's efforts to become a more networked organisation, and states that the question of ensuring accountability in this new way of working was high on the agenda, which the Panel appreciates.</p> <p>Plan's Members' Assembly is discussing possible governance reform in order to increase legitimacy and effectiveness, and an update will be provided in the next report. There are also efforts to better define the role of the Operational Management Team.</p>	
<p>B. Positive results are sustained</p>		
<p>B1</p>	<p><i>Sustainability of your work</i></p> <p>The report refers to a Global Policy on Programme and Influence Quality, which was developed in November 2017. Again, a link was not provided and the policy does not appear to be online.</p> <p>The report states that the policy and supporting procedures such as a Project Cycle Procedure are intended to contribute to long-term sustainable change. The policy has a number of relevant requirements, including continuous improvement through evidence collection and learning, and adaptable programmes that change according to specific contexts and events. Participatory engagement with a variety of stakeholders and working in partnerships are also flagged as ways to increase ownership and achieve sustainable change.</p> <p>Ensuring the financial sustainability of Plan's programme work beyond the project level is identified as a key priority of an organisational process (taking place in FY19) to improve Plan's funding model.</p>	<p>2</p>
<p>B2</p>	<p><i>Lessons learned in the reporting period</i></p> <p>The lessons learned presented in the report are drawn from Plan's global networks, and are intended to be shared internally to help drive improvement. Examples of learnings, challenges, and gaps to address are presented relating to Plan's work on education, youth employment, youth as active drivers of change, sexual and reproductive health and rights, and early childhood development. Actions Plan is taking in response are presented, and the Panel looks forward to updates in future reports.</p> <p>In the next report, the Panel suggests including some more information on how lessons are shared internally and externally (as mentioned briefly at the start of the response) and how learning is systematised in Plan's approach – are these drawn from regular evaluations? Is there a periodic</p>	<p>3</p>



	reflection on learnings? See Sightsavers' approach (report here , pp. 6-7) as an example.	
C. We lead by example		
C1	<p>Leadership on strategic priorities</p> <p>The report provides a number examples of Plan's leadership in efforts towards reaching the SDGs, through the development of research and tools and the coordination of collaborative bodies, at global, regional and national levels.</p> <p>At the global level, Plan's active engagement and leadership on refugee issues is explained, and they were chosen as one of the NGO focal points for the 2018 UNHCR NGO Consultations. Their new global girls' rights campaign was created together with young people, ensuring the campaign reflects what these key stakeholders are calling for.</p> <p>Plan's work to end CEFM (child, early and forced marriage) has also led to recognition of their leadership in this area. Examples are provided from their work to influence laws in Niger and Zambia, and setting up networks on the issue in Zambia and regionally in Southern Africa. A representative of Plan has been elected to Chair a working group in Nigeria, Plan contributed to the coordination of several sessions at a Girls Not Brides Global Meeting, and quotes from participants at the launch of a research report all demonstrate that Plan's leadership is valued by peers.</p> <p>Examples of recognition of Plan's work on youth economic empowerment are also given, including the selection of their Youth Employment Solutions Digital Ecosystem as one of 9 frontrunner solutions by UNICEF.</p>	3
C2	<p>Inclusivity, human rights, women's rights and gender equality</p> <p>Plan's work is grounded in human rights principles, and has developed position statements on issues such as sexual and reproductive rights, and the right to inclusive quality education. They work to ensure their stakeholders know their rights and are able to fulfil and enjoy them, and take a partnership-based, youth-led approach to advancing girls' rights and gender equality. Examples are provided of how Plan works at local, national and global levels to drive changes in practice and policy to advance children's and girls' rights.</p> <p>In terms of how Plan works, there are tools and key indicators to monitor how well women's and girls' rights and inclusion are addressed in programmes. Projects are assessed against criteria for gender</p>	2



	<p>transformative programming, and in FY18 61% of projects were ranked as gender transformative, an increase from 50% in FY17. This is indicative of efforts to promote understanding of the importance of this approach within the organisation. The response also explains how the assessment methodology will change for FY19 to allow deeper reflection and more critical analysis – this includes the introduction of new gender indicators.</p> <p>The report is also open about challenges in terms of achieving more substantive progress on gender transformative work, such as limited technical expertise. In response, a global technical competency framework was developed to better assess and develop staff competencies. Plan is also fostering more collaboration across its offices globally, updating capacity building initiatives, and providing technical guidance to drive progress.</p> <p>In the reporting period, an updated global code of conduct with strengthened provisions on unacceptable behaviour was approved. A link is requested in the next report, as this will better illustrate what issues are covered in the code. Whilst Plan's approach is strong when it comes to gender issues, the Panel would like more information about other aspects of inclusivity such as disability or ethnic minorities – are there efforts to engage those at risk of being excluded from Plan's work?</p>	
C3	<p><i>Minimising negative impacts on stakeholders</i></p> <p>Plan has a “Building Better Partnerships” approach which advocates mutuality in partnerships and allows for discussions with partners about possible risks of partnerships, to mitigate these from the outset. It would be helpful to receive a link to the document guiding this approach, as the Panel would be interested in seeing whether it also covers issues such as supporting (and avoiding competing with) local CSOs.</p> <p>There is a strong focus on safeguarding: the report explains Plan's global safeguarding policy and outlines efforts to address specific safeguarding needs based on gender or other identities. All entities are required to annually assess implementation of the safeguarding policy, and to submit an analysis of safeguarding concerns or incidents. A consolidated report which is shared with leadership and the board highlights any weaknesses in policy implementation. The Panel would be interested to hear about key findings from the most recent report, and whether there are any issues to be addressed.</p>	3



C4	<p>Responsible stewardship for the environment</p> <p>The report states that this is an area for improvement and that Plan is looking at measures such as reducing travel-related carbon footprint and improving fleet management.</p> <p>It is however not clear if anything is currently being done towards environmental sustainability. The issue is also deeper than the travel items mentioned above, and we would want to see information on recycling, using energy efficient appliances, vegetarian/local catering for events, conducting online meetings where possible, etc. In spite of the Panel having flagged a concern about this issue in its previous feedback it appears that still no progress has been made on this topic, which is one of the 12 commitments all AN members have signed up to.</p> <p>The Panel requests that Plan outline more concretely the timeline for any next steps and when measures are expected to be implemented.</p> <p>This is one of the key areas to focus on in the next report.</p>	1
Cluster B: Stakeholder Involvement		
D. Key stakeholders are identified with great care		
D1	<p>Key stakeholders and how they are identified</p> <p>Plan International has a holistic approach that sees them engage with a wide range of stakeholders in all their work, including local communities, partners, supporters, donors, government and other institutions. The key stakeholder group is children, particularly girls. The type of engagement varies, from those whose lives Plan is seeking to improve, to those they work with to achieve change, and wider audiences who may help enable those changes.</p> <p>Development programmes are planned through in-depth situation analyses which identify vulnerable and excluded populations. The report assures us that a bottom-up, participatory approach is used in conducting these analyses “wherever possible”, with local groups, community members, partners and governmental departments involved in identifying key beneficiaries/stakeholders.</p> <p>Plan is also working to improve how they work in partnerships, engaging local civil society, government, and other actors to identify partners and agree on shared objectives and responsibilities.</p>	2



D2	<p>Reaching out to those impacted or concerned by your work</p> <p>As mentioned previously in the report, Plan works through partnerships, and builds long-term relationships with communities in which they have a sponsorship presence. The response explains how projects are planned and implemented in close collaboration with local community committees. The role of these committees includes engaging beneficiaries, and the Panel would like to know more about how this is done, and how Plan ensures that stakeholders are listened to and involved in a meaningful way.</p> <p>In line with their Global Policy on Programme and Influence Quality, Plan aims to engage affected populations in all stages of the programme cycle, and children and young people are encouraged to be active and leading participants in their own development. Plan also supports partners in delivering outcomes for children, and a range of other stakeholders with influence over the achievement of key project outcomes are engaged at relevant points.</p> <p>In terms of engagement internally, Plan conducts a Global Employee Engagement Survey every two years, and a mini survey every other year. Results of the survey, which focuses on leadership, managers, performance management, and wellbeing, are shared with all departments to inform annual planning processes. In 2018, results were discussed at an away day meeting, and a cross-functional group was created to assist departments in creating action plans.</p> <p>A new guidance and toolkit for Child-Centred and Child Participatory Feedback and Complaints Mechanisms in Humanitarian Programming was developed recently to inform how Plan consults and informs communities of their interventions. The guidance also includes ideas on engaging different vulnerable groups to set up appropriate accountability mechanisms. The Panel encourages Plan to have this guidance document on their website, as it sounds like it would be a good reference for peer organisations.</p>	2
D3	<p>Maximising coordination with others operating in the same space</p> <p>Previous sections of the report (B1, C3, D2) cover Plan's approach to working in partnerships. The Building Better Partnerships approach (a link to the relevant policy document would be welcome) guides the mapping and selection of potential partners, with the aim of supporting existing capacities and efforts and achieving common goals.</p>	2



	<p>Whilst the information provided in previous sections suggests an interest in partnerships, some more details (such as how partner needs and capacities are assessed and how Plan's contribution to the partnership is decided) as well as some illustrative examples could be provided under this question. It would also be interesting to know how partnerships are evaluated – there is some information relating to partner feedback under the next question, E1.</p>	
<p>E. We listen to, involve and empower stakeholders</p>		
<p>E1</p>	<p>Stakeholder feedback</p> <p>The response outlines how Plan invites feedback from its partners (through direct annual reviews and a confidential annual partnership review) and notes that 60% of partners responded that working with Plan had made them a better organisation. Further key findings are mentioned under question E3. In addition to these annual reviews, are there periodic check-ins with partners, or other avenues they can use such as a general feedback mechanism?</p> <p>In terms of feedback from children, Plan's key stakeholder group, a verification audit against the Core Humanitarian Standard identified feedback and complaints mechanisms in emergency response as an area for improvement. Plan has since created a new guidance document and toolkits to guide consultation with stakeholders on appropriate accountability mechanisms, establishing those mechanisms, recording feedback, and closing the feedback loop.</p> <p>It would be helpful to know what the guidance recommends e.g. in terms of how frequently feedback is sought, what mechanisms to use (surveys, focus group discussions, a phone line, online forms, or feedback boxes, etc.), and whether there are specific child-friendly mechanisms. The Panel would also like to know about current practice in this regard, and if there are plans for progress, what these are.</p> <p>Some information about how internal stakeholders, i.e. staff, are able to provide feedback is provided under question D2 above. In addition to the annual staff survey, are there other mechanisms for staff to provide feedback, such as an internal feedback and complaints mechanism, staff meetings on certain issues, etc?</p> <p>Can Plan be more explicit about how it seeks to involve grassroots stakeholders and share any examples of decisions taken or changes made in response to feedback received from them? Can Plan also</p>	<p>2</p>



	<p>explain why only about half its County Offices are holding annual reviews with their partners given, we are told, this is expected of them ?</p> <p>This is an area to focus on in Plan's next interim report.</p>	
E2	<p>Stakeholder engagement</p> <p>Plan mentions that their Country Strategy and Project Management guidelines stress the importance of involving partners at all stages of projects. The Panel requests more details on this in the next report; can Plan provide a link to or summarise key relevant points from the guidelines (the Building Better Partnerships document would also be of relevance here) and provide some examples of how engagement of partners works in practice?</p> <p>Outcomes from an annual partner survey are also referenced, with 32% of responding partners saying they would like to be more involved in strategic decisions, and 26% stating that Plan were good at doing this. Are there any plans to respond to the results and work to improve how partners are involved in strategic issues?</p> <p>Beyond partner engagement, here we would also like to see information about how key stakeholder groups (children and the communities Plan works in and Plan's CBO partners) are engaged in the planning, implementation, monitoring and evaluation of activities. Some information is provided under question D2, with reference to the Global Policy on Programme and Influence Quality, but some examples to show how this is implemented would be helpful. Are these groups also involved in strategic planning or advocacy activities?</p> <p>This is an area to focus on in Plan's next interim report.</p>	1
E3	<p>Main likes/dislikes from stakeholders and organisation's response</p> <p>Results from Plan's annual partner survey are mentioned – 32% of partners appreciated the capacity building Plan offers, but 40% said they would like this to be improved. In response, Plan is providing more guidance to its country offices on how to support partners, and has updated the Building Better Partnerships guidance. Were there any other issues raised – either positive or negative – in the annual survey, beyond capacity building?</p> <p>The Panel would also like to know about feedback received from the children and communities Plan works with, and how Plan is responding. It will be interesting to follow whether the new Child-Centred and Child Participatory feedback mechanisms guidance leads to more feedback</p>	2



	<p>coming in, and the Panel looks forward to any key takeaways in future reports.</p> <p>Finally, what were the key likes or dislikes expressed by staff in the Global Employee Engagement Survey and how is Plan responding to this feedback?</p> <p>The Panel requests more information on these points in the next interim report.</p>	
E4	<p><i>People and partners have gained capacities that last beyond your immediate intervention</i></p> <p>Sustainability relating to partnerships is addressed previously in the report under B1, and the response also points to responses in a partner survey expressing that Plan has supported them to be a better organisation. There is little information about how far capacities are sustained beyond the end of partnerships.</p> <p>In terms of increasing capacities of the individuals that Plan works with, there was also information under questions B1 and B2 relating to the strengthening of young people's capacities and agency. Some examples of results in these areas would be welcome under this question in the next report.</p>	2
<p>F. Our advocacy work addresses the root cause of problems</p>		
F1	<p><i>Evidence regarding the root causes of the problems you address</i></p> <p>Plan conducts in-depth research and draws on programme evidence and thematic expertise to inform and analyse the issues they are working on, and develop the public policy positions that underpin their advocacy efforts.</p> <p>In the reporting period they developed a research agenda which focuses on three types of root causes – social norms, resources and safety nets, and policies and budgets. Examples of research conducted in each of these areas are provided.</p>	3
F2	<p><i>Stakeholders support your advocacy work and value changes achieved</i></p> <p>Plan designs their advocacy approaches based on the views of children, young people, and communities. These stakeholders are also supported to participate in – and lead – advocacy efforts such as campaigns. Ongoing engagement allows Plan to reflect, improve, and respond to changing circumstances. In the next full report, can Plan provide any</p>	2



	<p>examples of how children or communities were involved in a campaign or other influencing activity?</p> <p>The response also refers again to how Plan works in partnership with various organisations and through coalitions to achieve their goals and increase their reach.</p>	
<p>G. We are transparent, invite dialogue and protect stakeholders' safety</p>		
G1	<p>Availability of key policies and information on your website</p> <p>Plan's audited financial statements (combined for the whole worldwide network) and annual report are available on their website . An accountability page also lists their commitments and memberships of various bodies - but does not link to policies or other relevant information relating to accountability.</p> <p>Plan's Code of Conduct and various policies which have been mentioned in the report are not available online . The Panel repeats its previous requests for Plan to upload these, as they are key for stakeholders to be able to understand how Plan works and to hold the organisation to account. At a minimum, we expect members to put their Code of Conduct and policies related to complaints, feedback, whistleblowing and safeguarding online. Given the focus of the organisation, we would also encourage developing child-friendly versions of certain key policies.</p> <p>This remains an area for improvement.</p>	1
G2	<p>Pay scale, gender pay gap and top salaries</p> <p>There are a number of measures in place to ensure fair pay scales. Formal pay scales are accessible by all employees via the intranet, and both pay scales and salaries are reviewed annually. These reviews take into account salary data from other comparable organisations, and internal and external equity of staff positions. Plan is looking to implement a new Reward and Recognition Framework, and the Panel looks forward to an update on this in future reports.</p> <p>Plan has measured the gender pay gap at the International Headquarters in the UK, and there is a 14.94% (median) and 13.78% (mean) gap. Are there any plans to work towards closing this gap?</p> <p>In response to the standard AN question about the remuneration of the 5 most senior executives, rather than provide this information, the report instead simply refers to where this information is available in its statutory returns to USA's authorities, which does not signal an openness expected</p>	2



	<p>of AN members. The format of this information is not easy to follow. Hence, in the case of the CEO, of the \$354,170 cited for 2017, all but \$99,000 is listed as “other compensation” from “related organisations”. Furthermore, no information is given about the ratio of top to bottom salaries. If it is not possible to share specific salaries or ratios, salary bands may also be supplied.</p>	
G3	<p>Ensuring privacy rights and protecting personal data</p> <p>The report states that Plan takes a compliance and rights-based approach to data privacy, and the approach appears to be sound. The Data Privacy Policy was recently updated – a link was not provided; is this the same as the Privacy Policy and Cookie Notice which is online? This comprehensive policy outlines data collection and storage, GDPR and data use outside the EU, how to change or remove information from Plan’s mailing lists and databases, who to turn to with queries or complaints, and the use of cookies on the website and social media channels.</p> <p>The report also outlines requirements around privacy in projects – such as obtaining informed consent in sponsorship and research work and guidelines around the use of photographs. It is stated that efforts are underway to review and update various policies and procedures to adapt to changing technology and laws.</p>	3
G4	<p>Largest donors and their contributions</p> <p>The five largest donors for FY17 and FY18 are listed, together with the amount of their contributions.</p>	4
<p>Cluster C: Organisational Effectiveness</p>		
<p>H. Staff and volunteers are enabled to do their best</p>		
H1	<p>Recruitment, employment and staff development is fair and transparent</p> <p>Plan’s Talent Acquisition Policy requires the organisation to implement a fair, open, competitive and merit-based recruitment process. All candidates are treated equally. In future reports, the Panel also requests under this question a breakdown of staff by contract type (full/part time), seniority, local hires, gender, ethnicity, age, etc. to provide an overview of the composition of the workforce. It would also be interesting to know whether Plan has any targets, for example regarding gender or youth representation.</p>	3



	<p>A comprehensive overview of staff development initiatives are provided. There is a focus on self-directed learning within a performance management framework, and learning and development opportunities are available for everyone (the Panel notes positively that the online learning management system is even open to external partners) and different formats are available to cater for different learning styles. Feedback from participants is used to improve learning offers.</p>	
H2	<p>Staff development and safe working environment</p> <p>The report explains in detail how Plan aims to ensure a safe working environment. The approach is underpinned by Plan's values and behaviours framework, which reflects a commitment to diversity, equality and inclusion, and a zero tolerance to inappropriate behaviour. Staff are encouraged to challenge inappropriate behaviour, and trainings have been provided across the network to help staff action the values and behaviours in their day to day work. These values are included as part of the annual performance management process.</p> <p>Other key policies include the Harassment, Bullying and Discrimination Policy (the link provided did not function for externals) and Code of Conduct, both of which the Panel encourages Plan to upload to their website. It is stated that the policies lay out minimum levels of approach as well as good practices, which allow for transparent and consistent investigation and management of any complaints received.</p> <p>There has been an effort to strengthen internal capacities and skills around gender equality, inclusion, and safeguarding. In the past year there has been a focus on educational workshops on dominance, power, and bias in this respect. Robustness in terms of recording and managing alleged case of sexual misconduct has also been strengthened in the past six months – some more detail on what this looks like would be appreciated; what processes have been changed, and what results have been seen?</p> <p>Overall, the Panel commends Plan's strong approach in this area, and highlights it as a good practice.</p> <p>Staff development is addressed under question H1 above.</p>	3
<p>I. Resources are handled effectively for the public good</p>		
I1	<p>Resources are acquired in line with your values, globally accepted standards and without compromising independence</p> <p>Plan has a Corporate Partnerships Ethical Engagement Policy which guides who they engage with. Partnerships need to be aligned with</p>	2



	<p>organisational values, and there are a list of excluded and high-risk industries – for the latter, thorough assessments are required before engaging. While the policy only applies to corporates Plan encourages its use with other partners too.</p>	
12	<p>Monitoring of progress and re-allocation of resources</p> <p>Progress is measured against Plan's Strategic Dashboard and Global Results Framework, which in turn feeds into decisions on annual global priorities. These priorities guide planning and allocation of resources. At the global level the Leadership Team reviews progress, reflects on the continued relevance of the priorities on a quarterly basis, and reallocated resources if needed.</p> <p>Key enablers to achieve Plan's ambition as laid out in its Global Strategy are listed, and the report explains how monitoring, evaluation and learning is conducted in this regard. The report also explains how the global theory of change and Global Policy on Programme and Influence Quality feed into the monitoring of programmes and adaptive decision-making.</p> <p>At the country level, all offices undergo annual review and planning exercises where they review implementation of strategy and discuss how to realign budget and planning, but it appears that the engagement of Plan's local partners in this is not consistent.</p> <p>Although MEL approaches have not been coherent globally in the past, Plan is developing global systems which all offices will be able to use and is working to put in place a software system to allow common collection and analysis of data. The new approach distinguishes between performance management and content and results, and encourages a culture of reflective learning, which the Panel notes positively.</p> <p>The Panel commends Plan on its efforts and looks forward to following how the new MEL systems work as they are rolled out.</p>	3
13	<p>Minimising risk of corruption, bribery and misuse of funds</p> <p>The response refers to Plan's Global Policy on Anti-Fraud and Anti-Bribery and Corruption, and outlines the systems in place for detection, reporting and management of incidents as well as risk mitigation.</p> <p>All staff are responsible for reporting incidents as well as situations that may pose an opportunity for fraud or corruption. A Counter Fraud Unit leads on fraud awareness, prevention and investigation, with other staff members assisting as required. All suspected or alleged incidents are reported centrally across the international network, and an independent</p>	3



	<p>whistleblower mechanism exists for those who do not wish to report case through line management. Is there a policy about the whistleblower mechanism which Plan could link on its website?</p> <p>Global risk analyses are conducted at both country and global levels, and fraud awareness and prevention workshops are run across the organisation in addition to trainings on the Anti-Fraud policy in staff inductions.</p> <p>The Panel notes positively that investigations of incidents seek to examine how and why control systems have failed, and make recommendations on remediating controls. The Panel also appreciates that Plan publishes summaries of all completed cases on their website, with quarterly reports including actions taken and lessons learned.</p>	
<p>J. Governance processes maximise accountability</p>		
<p>J1</p>	<p>Governance structure and recruitment of trustees/board members</p> <p>A clear and detailed description of Plan International's governance structure is provided, explaining the functions of the Members' Assembly, International Board, and Leadership Team. The report explains how representatives are elected to each of these bodies, lines of oversight and accountability, and what committees exist.</p> <p>The Chair of the Members' Assembly is also the Chair of the International Board. All members of the Board are non-executives and unpaid in their capacity as board members. They may be representatives of National Organisations' governing bodies, or may be independent externals.</p> <p>In the next report Panel would be interested in knowing whether recruitment of new board members takes into account factors such as gender, age, geographic representation and certain skill sets, and whether there are any targets in place.</p>	<p>3</p>
<p>J2</p>	<p>Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes</p> <p>Plan's Board meets on a quarterly basis and either directly or through its committees receives reports on financial performance, assurance, and fraud. It receives annual reports on safeguarding issues and legal claims management.</p> <p>A new risk management process was implemented in FY18. This happens quarterly, but different bodies (the executive team, Board, or Members' Assembly) monitor risks depending on the level of the risk.</p>	<p>3</p>



	<p>The report mentions that a revised Whistleblowing Policy was approved by the Board in June 2018 – as stated earlier in the report, the Panel strongly encourages Plan to make this policy available on its public website.</p> <p>As external review of assurance across the organisation was commissioned in 2018, and Plan has begun working on an overarching complaints handling mechanism. The Panel is pleased to hear this and looks forward to an update in the next report.</p>	
J3	<p>Complaints handling mechanisms and overview of complaints (internal and external)</p> <p>The report refers to an external hotline for fraud and corruption issues and another mechanism to report safeguarding issues. The latter is child-friendly. The Panel strongly encourages Plan to put relevant information and policy documents on its website so that stakeholders can easily find and use them.</p> <p>A Grievance Policy exists for employment matters, as well as the revised Whistleblowing Policy mentioned in the previous question – again, could Plan explain why so far it has not put these online?</p> <p>There does not appear to be a general feedback and complaints mechanism for stakeholders to use (for issues other than those specified, e.g. dissatisfaction with Plan's work, fundraising or communications related complaints)- in spite of the fact that previous Panel feedback has urged attention to this. The report states Plan has now "started to work on an overarching" global complaints handling and tracking mechanism, and the Panel recommends that this include a general feedback and complaints mechanism, at a minimum with a dedicated email address. Once this mechanism is in place, Plan expects to be able to report on the number of complaints received and resolved.</p> <p>This remains an area for improvement, and the Panel looks forward to a progress update in the next interim report. The Accountable Now Secretariat is happy to share good practices on this (pg. 21 of our reporting guidance document is a good starting point) and to provide any assistance we can, as this is one of the key areas we would like to see our members progress on.</p>	2
<p>K. Leadership is dedicated to fulfilling the 12 Commitments</p>		
K1	<p>The governing body and management are held accountable for fulfilling strategic promises</p>	2



	<p>The Board puts together an annual report each year, outlining its activities over the past year and priorities for the net year. This is reviewed by the Members' Assembly, together with results of the Board's self-assessment. In 2018 the Board issued a survey for the Members' Assembly to assess the Board for the first time. Results were not compiled at the time the report was submitted, but the Panel looks forward to hearing about results and any follow-up action in future reports.</p> <p>Management reports quarterly to the Board, and the CEO reports to the Members' Assembly on progress on fulfilling the global strategy. Is there a performance review of the CEO, and if so is this only with the Board or are others consulted in a 360-degree review?</p>	
K2	<p><i>Inclusion of staff in discussing progress toward organisational accountability</i></p> <p>It is stated that the report was discussed and approved at the Leadership Team level, and that each department head was encouraged to discuss it with their teams. It would have been good to know to what extent this happened, and what feedback staff provided.</p> <p>In future, the Panel would also like to know how staff are involved in the compilation of the report and discussions about the Panel's feedback. For example, is a draft of the report shared with staff for inputs before submission? Is the Panel's feedback circulated, and are key findings and areas for improvement discussed with staff?</p>	2
K3	<p><i>Scope of this accountability report and influence over national entities</i></p> <p>The report, we are told, covers Plan International Inc. only and "does not necessarily include National Organisations" . This makes it difficult to know the degree to which Plan International as a global organisation is addressing issues of accountability. Most federal members of AN are working towards answering as fully as possible for their whole structures and we would encourage Plan to do likewise.</p> <p>Plan International's influence over National Organisations includes monitoring compliance against certain standards, as laid out in the Global Policies. The Global Assurance department has begun auditing National Organisations against these policies. The Panel notes this positively, and looks forward to more information in the next report on how many of the National Organisations are implementing and complying with the Global Policies.</p>	2