



**Accountable
Now**

GLOBAL STANDARDS LOCAL TRUST



SOS Children's Villages International Secretariat Independent Review Panel Feedback

Accountability Report 2017

Review Round February 2019



SOS Children's Villages International Secretariat Feedback from the Independent Review Panel

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06 March 2019

Dear Norbert Meder,

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 is on accountability to those you serve. It is against this background that we critically discussed your report and came to the individual assessment below.

SOS Children's Villages International's General Secretariat's ('GSC') sixth report is thorough, and demonstrates strong **institutional commitment** to accountability, learning, and improvement. The Panel appreciates that its comments on previous reports have evidently been read in detail and responded to with additional information and examples.

Key **improvements** include the provision of more examples as **evidence** of how policies and procedures work in practice, more links to relevant documents, and more information on feedback from internal stakeholder (4.4), resource allocation (NGO7) and incidents of corruption (SO4).

The Panel commends SOS' strong approach to involvement of stakeholder groups (NGO1), feedback and complaints mechanisms (NGO2), and monitoring, evaluation and learning (NGO3) – these are flagged as **good practices**.

The Panel appreciates that additional information or examples have been provided in response to previous feedback letters but that this considerably lengthened SOS' report. We appreciate the robustness of the information that was provided, but would also encourage SOS to try to keep future reports to the 30 page limit to increase reader-friendliness and draw attention to key points. In several sections of this report, SOS provided links to its 2015 report where relevant information had previously been provided. This is a good approach, and one that might be used more extensively in future reports.

A summary of major accomplishments in the reporting period (e.g. via an infographic) could also be helpful. At times it was difficult to keep an overview of these since the relevant information is provided in various places throughout the report.



In SOS' **next interim report**, the Panel requests an update on conflicts of interest (4.6). As there are no further significant areas for improvement in this report, the Panel suggests that additional points to focus on in the next interim report be discussed in the follow-up call to this feedback letter.

Our intention is that this feedback letter, and any response you may wish to provide, is made publicly available on the Accountable Now website along with your report – as it is the case with all previously reviewed reports. 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 any comments or amendments by 06 April 2019.

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





SOS Children's Villages International Secretariat's Accountability Report 2017

Review Round February 2019

PROFILE DISCLOSURES

I. Strategy and Analysis

1.1	<p>Statement from the most senior decision-maker</p> <p><i>Fully addressed</i></p> <p>The report's opening statement is co-written by CEO Norbert Meder and new CFO Steffen Braasch. The Panel appreciates this clear and detailed reflection on accountability efforts. The links to further details on certain points throughout the report are particularly helpful.</p> <p>The federation's new programme policy, the SOS Care Promise, has accountability as one of four cornerstone values, and stakeholder engagement and consultation is seen as a way to improve SOS' work.</p> <p>Some key developments from 2016 and 2017 are provided, including a new section on "principles of cooperation" in SOS' statutes for increased accountability both internally and externally; a global review of programmes which is feeding into annual planning processes; a new results-based management approach to programmes, including a regular review of work with input from stakeholders; and mainstreaming of the SOS Care Promise.</p> <p>A number of developments relating to incident reporting are also presented. SOS has also made their Annual Corruption Case Reports publicly available on their website, and are working to improve their child safeguarding systems, with a proactive and reflective approach to past incidents. An online whistleblowing channel, including a child-friendly form, was launched and an Annual Child Safeguarding Report will be published from 2018.</p> <p>SOS sees openness about successes and failures as key to accountability, and they aim to engage in constructive dialogue with stakeholders on how to learn and improve.</p>
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II. Organisational Profile	
2.1	<p>Name of organisation</p> <p><i>Fully addressed</i></p>
2.2	<p>Primary activities</p> <p><i>Fully addressed</i></p> <p>The SOS federation's (being the GSC and its members) key activities are outlined, and the Panel appreciates that these have been linked to the Strategy 2030.</p>
2.3 – 2.6	<p>Operational structure / Headquarter location / Number of countries of operation / Nature of ownership</p> <p><i>Fully addressed</i></p> <p>All relevant information was provided, with links to further details on SOS' website. In 2017, SOS began building up an Internal Audit unit, and created a new unit for “communications and brand”.</p>
2.7	<p>Target audience</p> <p><i>Addressed</i></p> <p>The SOS Federation's key stakeholders are children without parental care or at risk of losing it, their families, and their communities. The report explains how the SOS federation (in this case its members) focuses on specific groups within their programmes – the most vulnerable – and that their advocacy efforts reach a larger range of stakeholders, with a particular emphasis on young people aged 15-24. Whilst not mentioned, the Panel would like to flag that the GSC's key stakeholders also include its member associations.</p>
2.8	<p>Scale of organisation</p> <p><i>Fully addressed</i></p>
2.9	<p>Significant changes</p> <p><i>Fully addressed</i></p> <p>A comprehensive overview of key changes in 2016 and 2017 is provided. These include the appointment of a new Chief Financial Officer, updated federation statutes and Rules of Procedure, increased efforts to strengthen accountability and togetherness in the federation, a new programme policy (the SOS Care Promise), a programme review and new programme structure, and efforts to build management capacities and improve virtual</p>



	collaboration. Links to relevant sections of the report or to online documents are provided for further detail.
2.10	<p>Awards received</p> <p><i>Fully addressed</i></p>
<p>III. Report Parameters</p>	
3.1 – 3.4	<p>Reporting period / Date of most recent report / Reporting cycle / Contact person</p> <p><i>Fully addressed</i></p>
3.5	<p>Reporting process</p> <p><i>Fully addressed</i></p> <p>SOS appears to have a strong reporting process based on broad stakeholder involvement throughout the General Secretariat, with guidance and final approval from the Management Team. The Panel's feedback is published on the federation-wide collaboration platform, and staff members are invited to provide their thoughts. The reporting process triggers strategic discussions which feed into planning, and an example is provided of how the Panel's feedback on the 2016 report fed into discussions around child safeguarding and reporting.</p> <p>The 2015 report had included further details on the reporting process, including how SOS shares information about Accountable Now's webinars or other developments within the organisation, and how the process also prompts a review of communications practices.</p>
3.6	<p>Report boundary</p> <p><i>Fully addressed</i></p> <p>The report focuses on the activities and policies of SOS' Global Secretariat (GSC) but as programmes are mostly implemented by member associations (MAs), information from the entire federation is included in certain areas to better illustrate the role and operations of the GSC.</p> <p>In terms of mainstreaming accountability, federation-wide policies are aligned with accountability standards, and SOS is committed to further strengthening this across member associations. An example is the project to align the national statutes of member associations (MAs) with federation-wide standards, via model status to be used as a framework by members. In the next report, the Panel asks SOS to provide an update on the number of MAs that have adopted the statutes.</p>



	<p>The report responds to the Panel's suggestion that accountability commitments could be extended to member associations through an update to the federation statutes, stating that these are updated every four years with the next review in 2020. In the meantime, the topic will be discussed within the Federation 2030 development project.</p>
3.7	<p>Material content limitations</p> <p><i>Fully addressed</i></p> <p>Several developments are flagged, including the set-up of a whistleblower mechanism, annual publishing of corruption case reports, and increased transparency around publishing and discussing critical child safeguarding incidents. An environmental management system is being set up for SOS' Austria offices. The report states that there was not as much progress as planned in terms of feedback and complaints mechanisms. Links are provided to other sections of the report for further details.</p>
3.8	<p>Basis for reporting on national entities, subsidiaries, joint ventures etc.</p> <p><i>Fully addressed</i></p> <p>An overview is provided of key policy and standards documents, which act as guiding frameworks for all member associations across the organisation.</p> <p>SOS has a policy on Good Management and Accountability Quality Standards (GMAQS) which provides guidance to all member associations in regard to management, transparency, integrity and protection of assets. Application of the GMAQS are tracked through cross-functional internal audits, which involve all functions of the organisation. 22 audits were conducted in 2017, with 11 of these using the cross-functional approach. Findings from audits are addressed through a comprehensive action plan for improvement.</p> <p>SOS uses Joint Systems Fundraising & IT Services GmbH (of which they are a shareholder) to provide outsourced shared services to a number of member associations and the General Secretariat. In response to the Panel's question about how this venture contributes to accountability, SOS explains that Joint Systems commits to SOS' goals and values, and complies with data processing agreements.</p>
3.10, 3.11	<p>Reporting parameters</p> <p><i>Fully addressed</i></p> <p>These indicators are labelled as 3.9 in the report.</p>



3.12	<p>Reference table</p> <p><i>n/a</i></p>
<p>IV. Mission, Values, Governance and Stakeholder Engagement</p>	
4.1	<p>Governance structure</p> <p><i>Fully addressed</i></p> <p>A comprehensive overview is provided of the SOS Federation's governance structure, and the roles of the various bodies including the General Assembly, International Senate, Management Council, Management Team, and General Secretariat.</p>
4.2 – 4.3	<p>Division of power between the governance body and management / Independence of highest governance body</p> <p><i>Fully addressed</i></p>
4.4	<p>Feedback from internal stakeholders</p> <p><i>Addressed</i></p> <p>The mechanisms for internal stakeholders to provide recommendations and influence strategic decisions were outlined in the 2015 report, and include town hall style meetings, a staff council, leadership meetings, and representation of SOS International on national boards.</p> <p>The Panel appreciates the illustrative example of how feedback from internal stakeholders fed into the development of the new programme policy, the SOS Care Promise. The process seems comprehensive, with various rounds and levels of feedback from several member associations, staff groups, and youth representatives.</p>
4.5	<p>Compensation for members of highest governance body</p> <p><i>Fully addressed</i></p> <p>All but two of the Senate members are non-executive board members, and work without remuneration. The President and Vice-President receive expense allowances and the President is engaged full-time with according compensation. The average gross salary of the President and three members of the Management Team is provided. In future reports, the new reporting questions will ask for individual the salaries of the top five positions in the organisation.</p>
4.6	<p>Conflicts of interest</p> <p><i>Partially addressed</i></p>



	<p>While there is no specific conflict of interest policy, SOS has several regulations and policies dealing with potential conflicts, which are outlined in the response, they are limited to specific areas' only (such as appointment as board member of member associations). The issue is addressed in the induction of new International Senate members, and in the Code of Conduct.</p> <p>The Anti-Fraud and Anti-Corruption Guideline also defines conflicts of interest, and support materials are being developed regarding conflicts in business relationships with third parties. The current Guideline however does not provide any guidance on how to manage conflicts of interests in general. Noting that the document was last updated in 2010, the Panel would like to know whether SOS plans to review the document, and include guidance on the handling of conflicts of interest.</p> <p>Internal functional audits, which are regularly carried out in member associations, also cover aspects of potential conflicts of interest.</p>
4.10	<p>Process to support highest governance body's own performance</p> <p><i>Fully addressed</i></p> <p>The response builds on the overview of the board development cycle presented in SOS' 2015 report, which the Panel had found to be a sound approach. Examples from a number of SOS member associations are provided and initiatives to improve decision making and cooperation at the federation level are outlined. Of particular note is the Federation 2030 development project which was initiated in 2018 to strengthen accountability and togetherness – improving governance and management structure will be a key part of the process.</p>
4.12	<p>Social charters, principles or other initiatives to which the organisation subscribes</p> <p><i>Fully addressed</i></p> <p>In 2017 SOS initiated and actively joined a new global partnership of six child-focused agencies, to accelerate achieving the SDGs relevant for children. The Panel is pleased to see that five of these organisations are Accountable Now members, and looks forward to updates in future reports on developments from the partnership.</p> <p>There is also a detailed explanation of how the Strategy 2030 is implemented, monitored, and will be reviewed. The Panel notes positively what appears to be a strong and adaptive process.</p>



<p>4.14 – 4.15</p>	<p>List of stakeholders / Basis for identification of stakeholders</p> <p><i>Fully addressed</i></p> <p>SOS has a wide range of stakeholders, with the key target group being the children, families, and communities with whom they work. While not mentioned, the Panel notes that for the GSC, SOS member associations would also be a key stakeholder. Child rights situation analyses are conducted at the national level every three to five years to identify relevant stakeholders and programmes according to local contexts and needs.</p> <p>In the locations where SOS will work, needs assessments are conducted, including a detailed stakeholder analysis. A participatory approach to the needs assessment as well as to programme planning is described, which the Panel notes positively.</p>
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PERFORMANCE INDICATORS

I. Programme Effectiveness

<p>NGO1</p>	<p>Involvement of affected stakeholder groups</p> <p><i>Fully addressed</i></p> <p>SOS' approach to the involvement of stakeholder groups, particularly the children they work with, is impressive and a great example of dynamic accountability. The Panel commends SOS and flags this as a good practice to share with other Accountable Now members.</p> <p>The extremely detailed response includes information on how children and young people are involved in organisational decision making through the International Youth Coalition, with examples of how they shaped the 2030 strategy and the SOS Care promise.</p> <p>Examples from programmes include individual development plans created with the full participation of each child, or the YouthCan! project which was designed with young people, came up with youth-led solutions, and saw widespread youth engagement in its implementation. Many programmes have village committees of children who contribute to programme management and provide feedback and suggestions.</p>
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	<p>The Prepare for Leaving Care Project included young people in its steering group, and an International Young Expert Group was also involved – even developing an evaluation to measure youth participation in the project.</p> <p>An annual Youth Day in many countries is a mechanism for internal self-evaluation of programmes, and is fully youth-led, with proceedings facilitated by young people. An example is provided of SOS Croatia, which compiles a youth day report, and begins each youth day with feedback to young people on progress in response to the suggestions from the previous year.</p> <p>A list of recommendations on participation of young people in the programme cycle is provided, and will be useful reference for other Accountable Now members.</p> <p>Involvement of other stakeholders such as local authorities and other NGOs is described above in 4.1.5. Involvement of SOS member associations in the development of policies is mentioned briefly, but covered in more detail under 4.4.</p>
NGO2	<p>Collecting and analysing feedback and complaints</p> <p><i>Fully addressed</i></p> <p>The response provides an overview of the different complaints and feedback mechanisms SOS has – for child safeguarding concerns (available in several languages and a child-friendly form option), fraud and corruption allegations, child and village sponsorship issues, and any other feedback/complaints. The relevant information, including related documents and submission forms, are easily accessible on SOS' website.</p> <p>A working document on feedback and complaints sets out procedures being piloted by the Secretariat and six member associations, and learnings were used to update the mechanisms in place. Further rollout to other MAs did not progress as planned, but is expected to be addressed in the Federation 2030 – Accountable and Together project. However, the Panel notes positively that when MAs implement the feedback and complaints handling mechanism, they are at a minimum required to define contact points for stakeholders to provide feedback, establish a dedicated email address, and develop child- and youth-friendly mechanisms to gather feedback at programme level.</p>



	<p>An overview of complaints received in 2017 by the Secretariat and six piloting member associations is provided, including the broad categories/topics they related to. Most cases were about programme quality issues and fundraising, and all cases were resolved.</p> <p>The response also has a comprehensive section on child safeguarding, outlining the policies and procedures in place, as well as an Independent Child Safeguarding Review which began in 2017. Most MAs had implemented child safeguarding reporting procedures by June 2018, and regular workshops, discussions, and learning exercises will be conducted. An overview of findings from the 2017 Child Safeguarding Annual Survey is presented. Overall, MAs appear to be performing well, but some areas for improvement are identified and flagged for prioritisation in 2018 and onwards. More details are available in the Annual Child Safeguarding Report 2017/2018. Findings from the pilot phase of the Independent Child Safeguarding Review are also provided.</p> <p>A comprehensive overview of staff-to-child abuse incidents in 2017 is provided, broken down by category, and with sub-categories for cases of sexual coercion and abuse. The Panel welcome SOS' openness on reporting these incidents, and the recognition that underreporting is a problem in cases of sexual exploitation and abuse. Various measures to reduce the risk of child abuse are outlined, and the need to widen the safeguarding approach to include adults is also flagged.</p> <p>While there is still room for improvement, particularly with the rollout of complaints and feedback mechanisms to MAs, the Panel commends SOS on its evident commitment to collecting, responding to, and reporting on feedback and complaints. In particular the range of different feedback/complaints mechanisms, the use of child-friendly mechanisms, and comprehensive reporting on incidents and actions taken in response are highlighted as a good practice.</p> <p>Information around mechanisms for staff to report grievances and incidents of corruption are covered below under NGO9 and SO3 respectively.</p>
NGO3	Programme monitoring, evaluation and learning <i>Fully addressed</i>



	<p>An update is provided on the Results-Based Management (RBM) approach – a policy support document and accompanying toolkit were approved in 2017, and a roll-out process began in 2018 with 23 MAs taking part in trainings. These received positive responses, and there has also been increased investment in monitoring and evaluation, as well as increased usage of SOS' programme database.</p> <p>The report explains how MAs take an impact-based approach to their programmes, which includes involving key stakeholders at each stage of the RBM process. A results framework is developed which states impact, outcomes, and outputs, and sets up indicators against which progress is monitored.</p> <p>Further MEL developments include an update to the global programme database to make it more user-friendly and better aligned to the case management process, development of 12 programme KPIs to track certain indicators and progress, and plans to invest in a programme management system to improve transparency and efficiency. The Panel looks forward to updates on these efforts in future reports.</p> <p>An update was also provided on the social impact assessments (SIAs) which were piloted in 2015-16 and aim to assess the long-term impact of SOS' programmes. Key positive findings as well as areas for improvement are presented, and the latter are reflected in SOS' strategic direction. Learnings are used locally and nationally to improve programmes, and inform decision-making, research, and exchange between staff. Further SIAs are planned and consolidated report of findings is expected in 2019. The Panel appreciates that information on and findings from the SIAs are shared online.</p>
NGO4	<p>Gender and diversity <i>Addressed</i></p> <p>SOS flags that the new SOS Care Promise is replacing the old SOS Programme Policy, and as such other programme policies such as the Gender Equality and Inclusion policies will gradually evolve into guidelines and tools that support the SOS Care Promise. Gender and diversity are cross-cutting themes in the SOS Care Promise, and the response explains how the roll-out will work, including trainings and self-assessments.</p>



	<p>SOS' Gender Equality Policy, which the Panel has previously commended, was piloted in 2015 and examples of implementation and results are shared. Six MAs decided to prioritise rollout of the Gender Equality Policy in 2018, and results will be presented in the next report. Is there a timeline for rollout across the entire federation? A Global Gender Advisor was also recruited in 2018.</p> <p>Another relevant policy is the Inclusion Policy. The response states that there is no specific policy on discrimination, but that all policies are based on the principle of non-discrimination. Some examples of this are provided in the 2015 report.</p> <p>Information on diversity within SOS' staff is provided below under LA13.</p>
NGO5	<p><i>Advocacy positions and public awareness campaigns</i> <i>Addressed</i></p> <p>The process to develop and communicate SOS' advocacy positions and campaigns is framed by the Strategy 2030 and the SOS Care Promise, and set out in an internal protocol called SOS Positions and Partnerships. The process is inclusive, bringing in inputs from internal experts as well as experiences from programmes and affected children and youth.</p> <p>Advocacy is seen as key for giving a voice to SOS' target groups, and as such there is a focus on capacity building to allow children and young people to advocate for themselves and their peers in policy forums. Participation in key events or policy processes is reviewed together with participants, and learnings are used to inform future processes.</p> <p>The response explains how SOS corrective action when necessary, with an example to illustrate how this worked in SOS' Advocacy Now project. The process for exiting campaigns is also outlined, and again an example from the Care for Me! campaign is provided – while several successes are highlighted, the Panel would also be interested in any learnings that will inform future campaigns processes.</p>



NGO6	<p>Coordination with other actors <i>Fully addressed</i></p> <p>In the planning phase of programmes, SOS conducts an analysis of key local actors, and ensures coordination with them from the beginning. Programmes build on existing capacities and initiatives, and capacity building support is provided to communities. Memoranda of understanding are signed with partners and include references to meeting high accountability standards – an example is provided of how support might be provided in this regard for example via training on SOS’ Code of Conduct.</p> <p>As explained under 4.12, SOS initiated the Joining Forces initiative with five other child-focused organisations, and a number of other initiatives and coalitions they are involved in are listed. An example is provided of an advocacy effort which has engaged over 250 CSOs to improve data on and attention to children without parental care.</p> <p>In 2016, 20 MAs were trained in partnership related issues. The Panel would be interested in learning whether key General Secretariat staff have also been trained in partnership related approaches.</p> <p>In addition to examples of successes in partnerships, some challenges are also outlined, as requested by the Panel previously. The response also explains how evaluation of partnerships works, and how it feeds into improved cooperation and impact. Whilst evaluations are currently based on conversation and meetings, SOS is planning to develop a written evaluation form for more formal, standardised, and comparable evaluations.</p>
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II. Financial Management

NGO7	<p>Resource allocation <i>Addressed</i></p> <p>Member associations and the GSC create three-year financial plans which align with the Strategy 2030, and have annual plans with a more operational focus.</p> <p>A new Analysis and Management Tool was rolled out across the federation in 2016, and facilitates mid- and end-of-year budget and spending checks by MAs. The aim is to have a standardised approach to financial tracking across the federation, increase automation, and provide aggregated financial information on national, regional, and international levels.</p>
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	<p>An International Chart of Accounts is used by most MAs and the GSC, and provides a base of data for better transparency and decision making. The GSC and all MAs undergo an annual audit by independent external auditors. A 2017 Audit report covering the GSC Austrian entities only (not those in the Regions) is linked. The report does not appear to be easily locatable on the SOS website, and the Panel recommends that audit reports for all GSC entities be uploaded together with annual reports, in line with general practice in the sector.</p>
NGO8	<p>Sources of Funding <i>Fully addressed</i></p> <p>An overview of the federation's income in 2016 and 2017 is provided, with the majority of it earned by its member associations. About half of the total income is from sporadic donations and sponsorships, and government subsidies for programmes account for almost a third of income.</p> <p>SOS's General Secretariat is mainly funded by membership fees (90% in 2017) and the top five contributing members are listed.</p>
<h3>III. Environmental Management</h3>	
EN16	<p>Greenhouse gas emissions of operations <i>Addressed</i></p> <p>Carbon emissions of the GSC offices in Austria are calculated, and an overview of emissions in 2015, 2016, and 2017 is provided. In 2016 SOS changed to a new emission calculation factor, which explains some discrepancies between 2015 and 2016 figures. The majority of emissions are due to business travel, particularly flights. SOS is currently designing a plan to reduce emissions in coming years, and the Panel looks forward to an update in the next report, with concrete reduction targets.</p>
EN18	<p>Initiatives to reduce emissions of operations <i>Addressed</i></p> <p>SOS has in the past years begun working towards a more systematic approach to environmental management and is in the process of becoming certified under the Eco-Management and Audit Scheme. In line with this scheme, a plan is being developed to guide reduction of carbon emissions.</p>



	<p>The GSC offices in Austria have several measures in place to reduce environmental impact, such as the use of virtual servers, LED lights, and energy efficient products, reduction of business travel, and improving waste management. In 2019, the focus will be on reducing emissions caused by heat generation, and to implement an alternative to heating with oil. An external energy audit will be conducted in 2019, and then every four years.</p> <p>Individual SOS associations support a range of environmental initiatives and projects to both reduce their greenhouse gas emissions, and improve their local environments – some examples are provided.</p> <p>SOS' Strategy 2030 also refers to preparing children, young people and their parents to become environmentally conscious (amongst other issues) and an example is provided of a youth consultation conducted in 2017 relating to environmental issues.</p>
EN26	<p><i>Initiatives to mitigate environmental impact of activities and services</i></p> <p><i>Fully addressed</i></p> <p>As mentioned in previous reports, SOS' main environmental impacts are caused by the operation of their homes/other service facilities, basic office operations, and business travel. Environmental impacts are minimised through the use of energy-efficient appliances, minimising air travel and opting for public transportation, and communicating digitally rather than travelling for meetings where possible. Several specific initiatives are listed, which the Panel notes positively, particularly efforts to use locally available materials and providers.</p>
<p>IV. Human Resource Management</p>	
LA1	<p><i>Size and composition of workforce</i></p> <p><i>Fully addressed</i></p> <p>An overview of the GSC's worldwide workforce is provided, with breakdowns by region, contract type, number of years worked for the GSC, and seniority (management level). A common classification framework segmenting responsibility levels is planned to be rolled out in 2019.</p> <p>As a note, under the new reporting questions which SOS will use in future reports, a combined overview of workforce composition together with</p>



	<p>personal/diversity factors (such as age and gender, currently addressed under LA13) can be provided.</p>
EC7	<p>Procedure for local hiring</p> <p><i>Fully addressed</i></p> <p>SOS believes that local ownership of programme work is important, and that the relevance of this work is best ensured by hiring local staff. SOS' Human Resources Manual sets out local employment conditions and national staffing patterns. International employment is not directly addressed, as the GSC very rarely assigns international staff to national operations.</p>
LA10	<p>Workforce training</p> <p><i>Fully addressed</i></p> <p>A comprehensive overview is provided of SOS' approach to workforce development and the training opportunities on offer.</p> <p>Individual development needs are identified during annual performance appraisals, and are planned in line with development priorities for the whole federation, to support overall mission and strategy.</p> <p>There is a focus on sharing internal expertise, with the majority of training workshops and webinars conducted by SOS staff – though external trainings are also offered. An overview of the internal trainings offered to staff based in Austria in 2017 is provided, and these range from sessions on the organisation, management, and leadership development, to IT, languages, and health. There is an increasing focus on e-learning, with more courses to be provided on a global scale in the coming years.</p> <p>Whilst most of the development activities offered by the international office are for GSC staff in Austria, some initiatives are also available to MAs and regional offices. Three such examples are provided, with focuses on sharing positive experiences from work life, introduction days for new staff to learn about the organisation and meet peers, and leadership development initiatives.</p> <p>All training sessions are evaluated and it seems that participants are on the whole very satisfied with the trainings, and find them relevant for their daily work. The Panel notes positively that application of trainings to daily work is followed up on between staff and their supervisor.</p> <p>Overall, the Panel commends SOS' strong approach to workforce training and development.</p>



LA12	<p>Global talent management</p> <p><i>Fully addressed</i></p> <p>Performance management is based on appraisal talks at the beginning of the year, where in addition to the previous year's performance, feedback is provided on collaboration, and objectives for the upcoming year are set. A medium-term outlook on possible career development is also discussed. Mid-year reviews are conducted to allow for corrective action if needed. On average, 84% of SOS staff across all offices completed performance appraisals in 2017, with improvements in several regions.</p> <p>Steps are being taken towards a more systematic Talent Management Approach, and the Panel looks forward to an update in the next full report.</p>
LA13	<p>Diversity of workforce and governance bodies</p> <p><i>Fully addressed</i></p> <p>Information on composition of the International Senate (board) and GSC staff is provided, and clear graphs present the information in a reader-friendly way.</p> <p>The International Senate currently has 22 members, with nineteen different nationalities represented. However, only six members are female. SOS has a target of 40% female representation and will make special efforts to strengthen female representation during the next elections in 2020. The Panel would like to know why the target is 40% rather than 50% - is there a particular reason SOS is not aiming for equal representation?</p> <p>Within the GSC workforce, 58% of staff are female and 42% are male. Gender distribution in the various regions is mostly in line with this trend, except for particularly high male representation (77%) in Asia and female representation (76%) in EUCB (Europe?). Are there any targets set at regional level or by the MAs regarding gender balance in the workforce?</p> <p>In management positions throughout the GSC, 39% are female, though a large number of senior positions were vacant in 2017. It is stated that when filling these positions, SOS intends to give particular consideration to female applicants, and has a gender-balanced recruitment strategy. There is a 40% target for female representation for national director positions and national board members, and again the Panel would like to know how this target was set.</p> <p>An overview of the age of staff is also provided.</p>



NGO9	<p>Mechanisms to raise grievances</p> <p><i>Fully addressed</i></p> <p>SOS has both regular reporting lines as well as other mechanisms via which employees can raise grievances. Within internal structures, concerns or feedback can be provided via direct supervisors, management, the International Director of Human Resources, or two HR Business Partners based in Austria. Management actively seeks dialogue with staff through regular exchange sessions throughout the year, twice-yearly Federation Town Halls, and regular GSC Cafés (details in the 2015 report, section 4.4).</p> <p>A staff council is in place for staff based in Austria. Employees can bring issues to or raise grievances via the council, which promotes and protects economic, social, health, and cultural interests of staff. The council meets with management on a quarterly basis, and more frequently if needed. In 2017, 72 queries were raised with the council, and all were resolved.</p> <p>SOS has a new whistleblowing mechanism for corruption issues, though the website directs employees to consider alternative reporting options and links to an internal Situation and Solution Paper – what are these alternative options? And are staff able to submit grievances related to other issues through other online mechanisms, such as the general feedback/complaints mechanism?</p> <p>In terms of health and safety, the report lists a number of mechanisms, including burnout prevention sessions and resilience workshops. A Security Policy was due to be developed in 2018, drawing from existing mechanisms of MAs and formalising good practices.</p>
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V. Responsible Management of Impacts on Society

SO1	<p>Managing your impact on local communities</p> <p><i>Fully addressed</i></p> <p>Before SOS establishes any programmes, an external agency performs a child rights situation analysis which provides information about local needs and how SOS' expertise could help. The analyses are updated every 3-5 years, and results are used to inform long-term national planning processes. Feasibility studies provide more in-depth analysis on potential locations for programmes – these will be replaced by needs assessments in future, as explained under NGO3.</p> <p>Social impact assessments (SIAs) are conducted to examine impact on various levels, and include stakeholder interviews and focus group discussions to determine community impact. Findings from the assessments</p>
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	<p>conducted to date are available online and key takeaways are outlined in the report. SIAs continue to be rolled out across the organisation.</p> <p>Information about how SOS avoids competing with or negatively impacting local NGOs by working through partnerships is addressed under NGO6.</p>
SO3	<p>Anti-corruption practices</p> <p><i>Fully addressed</i></p> <p>SOS' Integrity, Compliance and Legal unit leads on corruption related issues, and in 2017 the federation's anti-corruption framework was strengthened in relation to prevention, detection, and response to incidents. A new integrity and compliance network was rolled out to foster capacity building and knowledge sharing amongst member associations, and a new online whistleblowing mechanism was launched, allowing for anonymous submissions. This complements existing (in-person) reporting options as outlined in SOS' Anti-Fraud and Anti-Corruption Guideline.</p> <p>New communication and support materials were developed by the Integrity, Compliance and Legal unit in 2017, and include lessons learned and best practices. A new Corruption Incident Paper Reporting Platform is leading to streamlined information and communication throughout the federation about both newly reported incidents and ongoing cases.</p> <p>The Panel welcomes these developments and commends SOS on its thorough approach and dedication to further improvement.</p>
SO4	<p>Identifying and tracking incidents of corruption</p> <p><i>Fully addressed</i></p> <p>Annual Corruption Case Reports have been published internally since 2015, and versions adapted for external audiences are available on SOS' integrity and compliance webpage, under "We Promise". The detailed reports contain information on SOS' corruption prevention framework, case statistics with most common case categories, and efforts to respond to and prevent future incidents.</p> <p>The Panel notes positively the increase in cases reported by whistleblowers – 90% of cases in 2017 were discovered in this way, compared to 65% in 2016 – suggesting that efforts to raise awareness about corruption incidents and reporting mechanisms have been successful.</p>



VI. Ethical Fundraising and Communication

PR6

Ethical fundraising and communications

Addressed

SOS has several policies and guidelines which promote a responsible approach to fundraising. These include a Fundraising Manual, Child Protection Policy, and Sponsorship Handbook, and an ethical approach to developing institutional and corporate partnerships.

The response explains how SOS is engaging with external stakeholders to ensure its policies around the responsible obtainment and use of images are in line with best practice.

Three complaints related to fundraising were received in 2017, and all were resolved in line with the relevant complaints handling process. The Panel repeats its previous request for more information on how such incidents are handled, and whether there have been particular learnings or changes in practice based on issues raised.