Plan International
Independent Review Panel Feedback
Accountability Report 2015-2016
Review Round February 2018

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23 March 2018

Dear Anne-Birgitte Albrectsen,

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.

Plan International's ninth accountability report is overall comprehensive and indicative of an organisation-wide **commitment** to accountability in most areas. CEO Anne-Birgitte Albrectsen's frank and self-reflective opening statement, including identification of areas for improvement, is commended by the Panel. However the Panel is disappointed with the lack of action on key topics it emphasised in previous feedback.

Evidence of policies and processes working in practice is provided in some parts of the report, but is lacking in others, and the mentioned policies are often not linked, despite being requested multiple times previously by the Panel in some instances. The Panel urges Plan International to make these policies and processes available; especially those relevant to stakeholders such as complaints policies, the Standards for Child Centered Community Development, and monitoring and evaluation processes. Given that PI's stated values emphasises being "transparent in how we operate", not publishing these appears contradictory.

The Panel identifies Plan International's approach to workforce training (LA10) as a **good practice**, thanks to the meaningful processes of ensuring participants apply their learning to their direct areas of work – with growth needing to be demonstrated in order for participants to progress through and complete some courses. This is particularly commendable given this was a weakness area in the last full report.

Remaining areas of **weakness** include Plan International's mechanisms for feedback and complaints (NGO1), with policies and a clear complaints procedure missing from the website, procedures for local hiring (EC7), data on the diversity of the workforce (LA13) and the approach to ethical fundraising and communications (PR6). Plan's decision to stop tracking its environmental impact is also disappointing, and a detailed description of procedures to mitigate impact are expected in the next report – until then, Section III on Environmental Management is also an area of weakness.

Finally, the Panel appreciates that Plan International has an accountability page on their website, with a list of codes and networks Plan is a party to, including

Accountable Now. The Panel encourages Plan to include Accountable Now's logo on the website and to update references to our new 12 Accountability Commitments.

In light of the recent, highly publicised allegations of NGO staff malpractice, we are aware that many of our members are working hard to review their relevant policies and procedures regarding whistleblowing, management and/or independent investigations of alleged malpractice. We ask that all members discuss these matters fully in their next report.

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 13 April 2018.

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,

Mihir Bhatt   John Clark   Louise James

Jane Kiragu   Nora Lester Murad   Saroeun Soeung

Plan International's Accountability Report 2015-2016

Review Round February 2018

PROFILE DISCLOSURES

I. Strategy and Analysis

1.1	*Statement from the most senior decision-maker*
	Fully addressed
	The opening statement by CEO Anne-Birgitte Albrectsen outlines the set of values adopted for the organisation in 2016: accountability, inclusivity, impact and cooperation. References to systematic stakeholder engagement, responsive procedures, empowering monitoring and evaluation processes and effective complaints mechanisms are demonstrative of Plan International's institutional commitment to a dynamic approach to accountability.
	Examples are provided, including a consultative process to develop Plan's new global strategy, and new guidance around partnerships and feedback processes.
	The Panel appreciates the open and self-reflective references to difficulties in setting up and sustaining these systems. Monitoring and evaluation processes, ways of working in partnerships, and engagement with local civil society are identified as the key areas to improve on in the coming years.
	The inclusion of accountability commitments in Plan's 2017-2022 global strategy is noted positively, and the Panel looks forward to hearing about Plan's progress in future reports.

II. Organisational Profile

2.1 – 2.2	*Name of organisation / Primary activities*
	Fully addressed
	In June 2016, Plan International approved a new purpose, to "strive for a just world that advances children's rights and equality for girls". A new strategy was launched in July 2017.
2.3	*Operational structure*
	Fully addressed
	A detailed overview of Plan's operational structure is provided, with a helpful chart depicting how the various bodies in the organisation are linked.

2.4 – 2.6	*Headquarter location / Number of countries / Nature of ownership* *Fully addressed*
2.7	*Target audience* *Fully addressed* Plan's main stakeholders are children and their communities, with an increasing focus on the girl child. Plan International had programmes in 51 countries in Africa, the Americas and Asia in 2015-16. The Panel is very pleased to see that Plan identified external partners, donors, supporters, and other organisations Plan works with, as the target audience for their accountability report. Are children also part of the target group?.
2.8	*Scale of organisation* *Fully addressed* Information about income and expenditure (and sources), number of stakeholders reached, and number of employees is provided, with an indication of whether figures have increased or decreased since the last report, which is very helpful.
2.9	*Significant changes in the reporting period* *Fully addressed* There were no significant changes in the reporting period.
2.10	*Awards received* *Fully addressed* Plan International no longer tracks this information.
III. Report Parameters	
3.1 – 3.4	*Reporting period / Date of most recent report / Reporting cycle / Contact person* *Fully addressed*
3.5	*Reporting process* *Fully addressed* Plan International's report is compiled by a cross-functional working group from several departments. The Panel appreciates that this had increased staff's awareness of the accountability commitments, and that feedback received from the Panel is conveyed to the staff responsible for the corresponding section of the report. Feedback is considered when compiling the subsequent report –

	does it also feed into broader organisational planning and development? The most recent report and the Panel's feedback is published on Plan's website.	
3.6 – 3.7	*Report boundary / Specific limitations* *Addressed* The report covers Plan International Inc. and its subsidiaries and branches worldwide, but does not include comprehensive data about its National Organisations, which are separately governed legal entities. Could Plan clarify whether its programmes in India and Colombia are covered by the report, as these are National Offices as well as PI branches?	
3.8	*Basis for reporting* *Addressed* The activities of National Organisations are not systematically covered in the report, but their financial information is included. Plan International does not currently monitor how National Organisations comply with Accountable Now's accountability commitments, although it is mentioned that there is a significant overlap between these and Plan's own global standards/policies. No details of these standards are provided and it appears that PI has not made them public (perhaps because they comprise 'work in progress'. In June 2016, it was agreed that these policies/standards would be reconciled, and reduced from 23 to 9, and that Plan's internal audit function would monitor compliance of national organisations with these. The Panel looks forward to an update on this in the next report, and would also like to see the simplified set of standards, to understand to what extent these align with Accountable Now's commitments. Given that PI's website page on accountability leads on its membership of AN, it is hoped that PI can work towards being able to report for the whole organisation in the near future. The Panel would like to hear whether PI could make such a commitment - either in the next report or in a phone-meeting.	
3.10 – 3.12	*Significant changes / Reference table* *Fully addressed*	
IV. Mission, Values, Governance, and Stakeholder Engagement		
4.1	*Governance structure* *Fully addressed* Plan International's governance structure is explained, with the Members' Assembly setting the strategy for the entire federation, and standards for the	

	federation as well as National Organisations. The Board overseeing the implementation of strategy and management of the organisation and funds.
	Risk management and internal audits are overseen by the Director of Global Risk and the Director of Global Assurance. A General Counsel is also available to provide legal advice to Plan International on a worldwide basis.
	The Panel repeats its previous requests to further clarify what level of authority rests with the local, national and global levels of the organisation – to what extent can National Organisations make their own decisions relating to strategy for example?
4.2	*Division of power between the governance body and management* *Fully addressed* The roles of the Members' Assembly, Board, and the Executive Team are explained. The Chair of the Members' Assembly is also the Chair of the International Board – they, along with the other Board members, are non-executives, and are unpaid. The CEO is supervised and evaluated by the Board. A Global Management Committee, with representatives from National Organisations, advises the CEO on significant global management and policy initiatives. How are differences of opinion addressed in these structures?
4.3	*Independence of Board Members* *Fully addressed*
4.4	*Feedback from internal stakeholders* *Addressed* The report outlines a clear process for decision-making, with a number of management and governing bodies involved. It is stated that staff at different levels have opportunities to provide feedback on decisions. Proposed decisions are debated at the Members' Assembly, where representatives of National Organisations have the chance to provide input. Is there evidence that this works well in practice?
4.5	*Compensation and benefits* *Addressed* The Panel notes positively that Plan International reviews senior staff's salaries annually, taking into account sector norms. It is stated that the salaries of key international positions are publicised, but the table with the information is missing. Is this information also published online? If so, a link would be welcome in the next report. Also, how is local global salary disparity addressed?

4.6	*Conflicts of interest*
	Fully addressed
	Plan International's Conflict of Interest Policy applies to the International Board, senior management, and Members' Assembly, and requires annual conflict of interest declarations. Those with conflicts of interest are required to recuse themselves from those decisions.
	The Panel repeats its request for a link to the Conflict of Interest policy.
4.10	*Ensuring performance of highest governance body*
	Addressed
	The Board's performance is monitored by the Members' Assembly, and the Board conducts an annual self-assessment. How are the results of these assessments used to improve the Board's effectiveness?
	It is stated that the NGC+ effectiveness review fed into the development of Plan International's new Global Strategy, which is not covered in this report. However, the Panel would have liked to hear how the recently established meetings between National Organisation Board Chairs and Directors have shaped organisational development and strategic discussions as well as processes.
4.12	*Commitments to external initiatives*
	Fully addressed
	The charters and initiatives Plan International subscribes to or endorses are listed. The Panel repeats its question from its previous feedback letter, about how Plan manages these commitments, particularly where there may be more than one code on a certain topic.
4.14 – 4.15	*List of stakeholders / Basis for identification of stakeholders*
	Fully addressed

PERFORMANCE INDICATORS

I. Programme Effectiveness

NGO1	*Involvement of affected stakeholder groups*
	Addressed
	A comprehensive response is provided, outlining how Plan International involves stakeholders in its programmes, strategy development, and governance.
	The Standards for Child Centered Community Development guide the involvement of stakeholders in the design, implementation, monitoring and

	evaluation of Plan's programmes, and is a key component of the Programme Quality Policy. The details that have been provided suggest a well thought out and comprehensive set of standards. However PI has not shared these standards with the Panel and does not appear to make them public (although PI's bidding documents for external tendering does list a variety of standards that bidders are obliged to keep to). A link to the Standards is requested in the next report. Stakeholders are involved through consultations, surveys, focus group discussions, participatory approaches in project design, and by being involved in project management and implementation committees. The Panel appreciates that an internal review of the implementation of the Standards was undertaken in 2016. Overall, the understanding and use of the Standards were high, but a clearer process for monitoring and improving their use was needed. It is clear that Project Management and Control Framework Audits are the tools by which Plan can track programmes' accountability to communities and partners (and other programme quality indicators). Are these documents shared with relevant stakeholders or used to prepare reports that are shared with partners and other stakeholders? The Panel looks forward to an update on these efforts in the next report. A number of initiatives to improve the participation of young people in internal governance were also listed. Again, the Panel appreciates the self-reflective assessment of how these are being applied in practice, and looks forward to updates in future reports.
NGO2	*Mechanisms for feedback and complaints* *Partially addressed* Plan International's General Complaints and Response Policy is explained, and it is clarified that this is an umbrella policy which sits above national level complaints and feedback mechanisms. While statistics on complaints are not collected globally, the Panel repeats its previous requests for information of the number of complaints received by Plan International in the reporting period, what these related to (e.g. fundraising, sponsorship) and how many were resolved in a manner satisfactory to both parties. The Panel reminds PI that having a well-functioning complaints policy and process is regarded by the AN network as an essential element of membership. Since neither the policy nor guidance to stakeholders on how they might lodge a complaint are made publicly available, the Panel is concerned that PI may not currently be conforming to this requirement. The Panel also requests again a link to the General Complaints and Response Policy, and strongly encourages this to be made available on Plan's website. The link provided in the report leads to the Contact Us page, but this does not include any reference to feedback or complaints. The existence of this mechanism and

	how to use it should be made clear on the website. Plan Australia's contact page is a good example of how to do this.

The section on community feedback systems under NGO3 is noted, and further information or examples of how these are used in practice would be welcomed in the next report. |
| NGO3 | *Programme monitoring, evaluation and learning*

Addressed

A comprehensive overview of Plan's policies and processes for monitoring and evaluating its programmes is provided. The Programme Quality Policy and accompanying Procedures have been piloted in 35 countries and adjusted before being rolled out to l country offices in FY17. The Panel repeats its request for a link to the policy and procedure documents and encourages Plan to make these available on their website.

The Panel commends the report's candour in recognising the "lack of a robust and consistent monitoring and evaluation approach throughout the organisation" and the lack of discernible outcome metrics, but considers this is hardly defensible in an organisation of PI's size and maturity.

The section on Accountability to Communities covering community feedback systems should be under NGO2.

The Panel notes that global level evaluation and reviews of programmes were delayed until the finalisation of Plan's new global strategy, and that Plan aims to develop a Global Monitoring, Evaluation and Learning approach in the coming year. The Panel looks forward to further details and a link to the completed approach document in the next report.

Reference was made to "Plan in Numbers", which provides a broad overview of the scale and scope of Plan's work. Is this overview accessible by the public? A link would be appreciated.

The results of Control Framework Audits and Project Management Audits in the reporting period are presented. The Panel appreciates the identification of weak areas, and looks forward to updates on improvements in the next report. |
| NGO4 | *Gender and diversity*

Fully addressed

The response outlines Plan's efforts to mainstream gender and inclusion issues into its programmes. The Panel repeats its request for a link to the Gender Equality Policy, and would like to know whether a new Strategy on Gender Equality has been developed, as the strategy referred to in the report ran from 2012-2016. The Panel notes positively the improvements in implementation of the gender strategy, and would like to know how Plan continues to foster progress. |

		Are there targets apart from the aim for all projects being classified Gender Aware?
		A Tackling Exclusion Framework was approved in 2016, providing clarity on combating exclusion and gender equality in programmes and the workplace. A link to the framework is requested, and the Panel is interested in which diversities are covered. Is Plan reaching more girls than in previous years?
		Examples of initiatives to promote gender equality and inclusiveness, and to mainstream disability, are provided. Are other areas of potential exclusion, such as age, ethnicity, race and religion covered?
NGO5		*Advocacy positions and public awareness campaigns*
		Fully addressed
		Plan has again provided a concise overview of the process by which public policy positions, briefing papers and reports are developed. This is a collaborative process and both internal and external stakeholders are consulted, which the Panel appreciates.
		The Panel asks again how corrective action is taken in response to the review of positions and campaigns (how are these adjusted in light of new evidence?) and whether there is a process for exiting campaigns.
NGO6		*Coordination with other actors*
		Fully addressed
		Plan's country strategy procedure was reviewed since its last report, to make it simpler and provide country offices with more flexibility to work in the local context, whilst still guiding quality. The main points mentioned in the report demonstrate strong inclusion of partners and stakeholders in developing country strategy, and a commitment to adding value to existing efforts. The Panel would appreciate a link to the procedure in the next report.
		The many sector-wide mechanisms Plan participated in to improve coordination in disaster risk management are listed.
		A new global guidance for working with others is also referenced establishing a definition of partnership, principles for working in partnership, and key actions to improve in this area. The Panel would again appreciate a link, or at least further details/examples of these principles and actions.
		A new annual partnership survey has been launched at the end of the reporting period, and the Panel looks forward to the results and actions taken in response, in the next report.

II. Financial Management	
NGO7	*Resource allocation* *Fully addressed* As in previous reports, a description of Plan's comprehensive budgeting procedure and resource allocation is provided, along with a table presenting expenditure by programme area. The annual review linked in the report provides a broad financial overview. Plan International's independently audited accounts are also available to download online.
NGO8	*Sources of Funding* *Fully addressed*
III. Environmental Management	
EN16, EN18, EN26	*Greenhouse gas emissions of operations / Initiatives to reduce emissions of operations / Initiatives to mitigate environmental impact of activities and services* *Not addressed* Plan International has decided that, following the development of their new Global Strategy and identification of new competing priorities, centralised analysis and reporting on the environmental impact of their operations will no longer be undertaken. The Panel had welcomed Plan's previous progress in these areas, even identifying some as good practice, and points out that discontinuing such efforts is not consistent with AN's new commitments which includes the commitment to: "Map our organisation's environmental impact, minimise it to the extent possible and be open about our successes and failures." While AN's commitments no longer specify specific measurements, Plan is expected to explain how it is mapping its environmental impact and minimising its footprint.
IV. Human Resource Management	
LA1	*Size and composition of workforce* *Fully addressed* The number of employees in Plan's international headquarters, national organisations, and country offices are provided. Data provided is not broken down by contract type (full/part time), geographic region, and responsibility level.

EC7	*Procedure for local hiring*
	Partially addressed
	It is stated that Plan International advertises its posts in both the local and global market pools, and "applies a consistent approach" to the selection process. However, the details of this process are not provided.
	As such, the Panel repeats its comments from its feedback letter on Plan's last full report: it is important to understand Plan's approach to prioritising local hiring. What is Plan's approach to hiring local staff (including senior level)? How does Plan ensure that their hiring practices build overall local capacity and do not undermine local NGOs or the public sector?
	Plan could refer to Amnesty International (pg. 25) or Action Aid's responses to this question as examples of good practice.
LA10	*Workforce training*
	Fully addressed
	The response covers Plan's definition of training, the types of training offered, and how training needs are identified. Needs are assessed at both individual and business unit levels, through performance appraisal processes.
	The Panel commends Plan on the formal certification processes provided through Plan Academy and the Certificate in Management. Both systems include meaningful processes of ensuring participants are able to apply their learning to their direct areas of work, and growth needs to be demonstrated in order for participants to progress through and complete courses. This is identified as a **good practice**.
	The Panel would be interested in examples of how these processes have worked in practice. It is stated that as of May 2016, 27% of staff who completed courses on Plan Academy were awarded certificates. What are the reasons behind this low conversion rate, and are they being addressed to improve the rate of those participating in the important post-course processes?
LA12	*Global talent management* *Addressed*
	Plan assesses its staff's performance in two dimensions – results achieved and how they have been delivered (values and behaviours), giving equal weight to both. Employees receive interim and annual assessments from their line managers, and can also ask other colleagues for feedback on their work. Managers also receive feedback from their own manager, peers, key stakeholders and their direct reports through a 360 feedback. Results of Plan's global engagement survey suggest that Plan has made progress and is in line with or ahead of other NGOs in this area. The Panel commends Plan on focusing on the quality and effectiveness of performance development processes.

LA13	*Diversity of workforce and governance bodies* *Partially addressed* Data on the International Board was provided with a breakdown by gender and geographic representation. The top 100 senior management positions are broken down by age and gender, and the Panel commends Plan on improving the gender balance from 35% female in 2013-2014 to 44% female in 2015-2016. Does Plan have any targets in place in this regard? The Panel repeats its previous requests for information on the representation of staff from the Global South in the top senior management positions, as well as other diversity factors.
NGO9	*Mechanisms to raise grievances* *Addressed* The Panel repeats its previous requests for links to the global Grievance Resolution Policy, Global Complaints Policy, and Whistleblower Policy. The number of complaints received in the reporting period was not shared in this report, and the Panel requests this information along with categories/recurring themes (e.g. communications, fundraising, sponsorships) and whether the complaints were resolved satisfactorily for both parties, in the next report. Also, are children able to raise grievances – if so, are there any examples of this? Plan's previous report stated that the next Employee Engagement Survey was scheduled for FY16, and the Panel had hoped to see results and any arising action plans in this report. This information is requested in the next report.
**V. Responsible Management of Impacts on Society**
SO1	*Managing the organisation's impact on local communities* *Fully addressed* As in the previous report, Plan's Programmatic Guidance on Phasing in and Phasing out is mentioned, but the Panel repeats its request for a link to the document. Plan's processes for dealing with child protection incidents is outlined, and these appear to be sound and comprehensive. Incidents are dealt with in line with local procedures and are also reported to the Head of Child Protection, and if necessary to the Serious Incident Group. Plan also shares information on the incidents raised during the reporting period, and how they were dealt with.
SO3	*Anti-corruption practices* *Fully addressed* The response is largely identical to that provided in the last report, describing Plan's Anti-Fraud, Anti-Bribery and Anti-Corruption policy, Whistleblower Policy, and Code of Conduct. The Panel repeats its request for links to these documents to be made available, especially to the public via Plan's website.

| | The Panel appreciates the efforts made to train staff on these policies and procedures, with local training as well as workshops led by the Counter Fraud Unit. The training typically reaches 65% of staff in country (a 25% increase from the previous report) and together with further workshops, all staff are expected to be trained over time. This was identified as a good practice in the last report, and remains so.

It is stated that awareness and use of the policy is evidenced by increased reporting rates over the years. The relevant figures would be welcomed in the next report. |
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| SO4 | *Actions taken in response of corruption incidents*

Fully addressed

Plan's processes of investigating and dealing with reported incidents of corruption are explained. 213 suspected incidents of fraud or corruption were reported in FY15 and FY16. The Panel appreciated the detailed description of how many were substantiated and how the cases were dealt with, in the previous report, and asks that such information is included in all future (full) reports. The plan to publish all completed cases in summary on the Plan International website from FY17 is noted positively, and the Panel looks forward to a link in the next report.

A helpful breakdown of the different mechanisms through which the incidents were detected is also provided. |

VI. Ethical Fundraising

| PR6 | *Ethical fundraising and marketing communications*

Partially addressed

Plan's fundraising activities lie with National Organisations, which comply with local laws. However, global policies on Corporate Partnership, Ethical Engagement, Gifts in Kind, and standards on sponsorship exist – links are requested in the next report, as well as a summary of relevant key points. Data on complaints relating to fundraising are not collected centrally. However, the Panel would like to know how such complaints would be dealt with in general.

Are there also policies in place guiding communications and promotion of Plan's activities? The Panel also repeats its comment from its previous feedback letter that major donations and gifts should be published on Plan International's website. |
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