

Accountable Now

GLOBAL STANDARDS LOCAL TRUST



SOS Children's Villages International Independent Review Panel Feedback

Accountability Report 2015
Review Round November 2016



SOS Children's Villages International

Feedback from the Independent Review Panel

Review Round November 2016

02 January 2017

Dear Norbert Meder and Carsten Völz,

Thank you for submitting your Accountability Report. We, the Independent Review Panel of Accountable Now, appreciate your efforts to continuously strengthen your 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. Before we share this with you, however, we want to highlight a few issues of concern that we found throughout most of the nine reports assessed in the last review round.

Closing the feedback loop with stakeholders (NGO2, NGO9)

A [recent study](#) on 40 international civil society organisations' (CSOs') accountability practices - conducted by the *direct impact group* on behalf of Accountable Now - revealed that only three out of these 40 CSOs responded with an appropriate answer to a complaint test within three weeks.

This is alarming. All Members of Accountable Now should have a fully functioning feedback mechanisms in place. However, when checking your reports we found a consistent lack of reporting filed complaints per type, quantity, and region as well as a total lack of information on how they were resolved. We believe this is not an acceptable level of accountability. CSOs should not only have a mechanism in place but should first be capturing complaints with the appropriate level of detail and then monitoring their resolution and agreeing what actions need to be taken to ensure the same issues do not arise.

[Feedback Labs](#), with whom Accountable Now collaborated on the [Digital Accountability project](#), also serve as a valuable source of information on how to close feedback loops.

Collaboration with partners, communities and networks (NGO6, EC7 & SO1)

As part of the [10 Accountability Commitments](#), Accountable Now Members commit to working in genuine partnership with local communities and partners. With increased



globalisation of information, more empowered citizens engage and civic space is challenged, it becomes ever more important to help local communities and partners to thrive. However, we found that coordination with local communities is still an overall weakness area among the Accountability Reports we received. Some “common” ICSSO practices can have intended or unintended consequences on local communities. We would thus like to particularly highlight a lack of contributions to building local capacity and resources. Do you take into account local market conditions and think about working alongside local organisations building their capacity? We suggest that ICSSOs should start to consider their impact on the sustainability and independence of local civil society in all their work (such as planning, budgeting, economic impact, etc.).

Adding to what people do to improve their lives (NGO3)

To state the obvious, impact measurement is important. However, many evaluations mentioned in received Accountability Reports focus on collecting relatively large amounts of data on people reached, however, this does not tell us much about the improvement in their lives. Moreover, we should critically ask ourselves: What is the ICSSO’s credit in this improvement and what positive impact is actually due to the people and beneficiaries themselves?

While we are of course aware that resources are limited, there is clearly no substitute for a robust and honest impact evaluation of our programmes and activities.

Organisation-specific feedback to SOS:

SOS Children’s Villages International Secretariat’s fourth accountability report is good, comprehensive and complete. It has greatly improved from previous years and the Panel’s recommendations have been thoughtfully considered throughout the report. SOS policies are described in great detail. The level of senior management involvement in the process for this report and active use of Accountable Now membership (3.5) is identified as a **Good Practice** example for other Accountable Now Members.

A strong **institutional commitment** is provided in the report’s opening statement about accountability as one of SOS’ four [cornerstone values](#) (besides courage, commitment and trust) which drive strategic priorities and operational planning: Accountability is at the heart of SOS’ decision-making processes as well as centre stage to their new 2030 Strategy.

SOS now included several issues that the Panel had asked for in the last feedback (e.g. evidence that internal stakeholder engagement is indeed meaningful and effective). This uptake is positively noted. SOS is also able to provide valuable **evidence** in many areas. Moreover, it is appreciated that Accountable Now membership and the Charter **logo** are “proudly” presented on the SOS website ([here](#)). Moreover, the report often refers to other sections within this or previous reports which is very useful for the reader.



The main **weakness** is missing figures / data on complaints received through existing feedback mechanisms (NGO2), on incidents of corruption in 2015 (SO4), as well as on cases of breaches in regard to fundraising (PR6). Actual data and figures will help to support the evidence base of future reports. These areas are also summarised in the Panel's **Improvement Analysis**, which is shared along with this letter. Please clarify or amend this analysis from SOS' perspective – as was done for the previous Improvement Analysis. Overall, SOS can be commended for a transparent and honest reflection on areas of improvement.

The general progress with regard to setting up overarching feedback and complaints handling mechanisms is very positively noted. While the roll-out still needs to be completed and evidence in regard to the mechanisms' effectiveness is yet to be seen, **the Panel can now move SOS' reporting intervals to a two-year cycle**. This means a full report is only required every two years from now on – while in the interim years, a short report including a CEO statement, information on any crucial organisational changes or developments as well as updates on the areas in the Improvement Analysis will be required.

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 these comments or amendments by 31 January 2017.

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

Rhonda Chapman

John Clark

Louise James

Jane Kiragu

Nora Lester Murad

Michael
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Cover Note on the SOS Children's Villages International's Accountability Report 2015

Review Round November 2016

PROFILE DISCLOSURES

I. Strategy and Analysis

1.1	<p>Statement from the most senior decision-maker</p> <p><i>Fully addressed</i></p> <p>Since SOS Children's Villages International's CEO Richard Pichler stepped down in 2015, three members of the Management Team share operational responsibilities for the General Secretariat before a new CEO will be appointed. They provide a strong and committed opening statement about accountability as one of SOS' four cornerstore values (besides courage, commitment and trust) which drive strategic priorities. SOS also makes a strong case on how accountability is important in times of leadership changes.</p> <p>Accountability is at the heart of SOS' decision-making processes (i.e. integrating stakeholder consultations into the decision-making process) as well as centre stage to their new 2030 Strategy. The "live" accountability by continuously improving the impact of their work in order to strengthen their accountability towards their stakeholders. SOS is also open about challenges and progress made in various areas and the Panel looks forward to seeing how accountability will "continue to be a central principle" guiding SOS in the future. The Panel also sees great relevance attached to results-based management and to the project of "Cooperation in the Federation".</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>It would be interesting in the next report to link the main interventions (direct services, capacity building and advocacy) and fundraising much closer to SOS' 2030 Strategy.</p>
2.3 - 2.6	<p>Operational structure / Headquarter location / Number of countries / Nature of ownership</p>



	<i>Fully addressed</i>
2.7	<p>Target audience</p> <p><i>Fully addressed</i></p> <p>The target audiences could be more elaborated in terms of reach, gender segregation or geographic area.</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>SOS continued organisational developments triggered by the Organisational Review in 2012/2013. A project was carried out to assess the Secretariat's services to member associations to further improve these. One of the results is the increased work around Global Emergency Response.</p> <p>The Cooperation in the Federation project aims at updating the SOS statutes and specifying member associations' rights and responsibilities in a way to become more effective and dynamic. The final version of the statutes was presented for approval at the General Assembly in June 2016. The report clearly shows that the restructuring process led to more cohesion within the global federation. It is further underlined that this cohesion needs to be underpinned by strengthening common principles (e.g. providing evidence and good practices). Thus, the Panel would like to highlight that Accountable Now membership for the whole SOS family could contribute to the principle of joint responsibility to promote strengthen and protect the global SOS brand.</p> <p>The Panel appreciates the new tools and developments in regard to strengthening virtual collaboration. It continues looking forward to updates in future reports (e.g. on SOS' federation culture). What were results from the internal review process with representatives of the International Senate and the Management Council (mentioned in the 2014 report)?</p>
2.10	<p>Awards received</p> <p><i>Fully addressed</i></p>
III. Report Parameters	
3.1 - 3.4	<p>Reporting period / Date of most recent report / Reporting Cycle / Contact person</p> <p><i>Fully addressed</i></p>



<p>3.5</p>	<p>Reporting process <i>Fully addressed</i></p> <p>SOS describes a very good process in place of setting up the report's content – including expert input, broad stakeholder involvement, and Management Team guidance. The final report and Panel feedback are shared internally and externally and the Panel's recommendations are discussed with the Management Team who decides on actions. SOS staff (in particular those from member associations) also regularly attend Accountable Now webinars to deepen the report outcomes and spread awareness of accountability issues. This senior level involvement and active membership is seen as Good Practice.</p> <p>Because of the above process, strategic discussions and management decisions such as a new complaints and feedback mechanism or reviewed communications policies have been implemented.</p>
<p>3.6</p>	<p>Report boundary <i>Fully addressed</i></p> <p>The report focuses on the activities and policies of SOS' Global Secretariat (GSC) which holds Charter membership. However, information on the entire organisation is included where it helps the reader to understand the role and operations of the GSC.</p> <p>As further outlined in 3.8, the Panel appreciates that the GSC strongly supports the extension of Accountable Now commitments to their members associations, which will be crucial to ensure a strong global brand. The extension of accountability commitments to MAs could be part of the new statutes for the entire federation (see 2.9).</p>
<p>3.7</p>	<p>Specific limitations <i>Fully addressed</i></p> <p>SOS still has limited information on measuring their greenhouse gas emissions, but have piloted the compilation in their GSC Austria offices. In past reports, SOS also pointed to anti-corruption and a whistleblower system as areas of high priority going forward. Was any progress achieved in this regard? The Panel would also be interested how SOS holds outsourced service providers (e.g. fundraisers) accountable?</p>
<p>3.8</p>	<p>Basis for reporting <i>Fully addressed</i></p> <p>SOS is a shareholder of Joint Systems Fundraising & IT Services GmbH, which provides outsourced services to member associations. It would be</p>



	<p>interesting to know how SOS' general commitment to accountability is upheld in this joint venture.</p> <p>SOS has a policy on Good Management and Accountability Standards (GMAQS) which defines the policy framework and mandatory guidance to all member associations in regard to management, transparency, integrity and protection of assets. The GMAQS are the basis for more detailed policy support documents such as the Anti-Fraud and Anti-Corruption Guideline. SOS states that while not all Accountable Now commitments are part of the GMAQS, all of them are transversally covered within their different policies.</p> <p>Monitoring of these policies is ensured via different channels; however, SOS is working on a cross-functional system to align all these different audits. Pilots are planned for 2016 and the Panel strongly encourages progress in regard to ensuring consistent application of these standards. SOS is then also asked to answer the following questions: Are the GMAQS well known by staff? Are they applied in practice? And have they led to meaningful management response?</p> <p>Finally, did the 2014 member associations' survey (mentioned in the last report) touch on all Accountable Now commitments and if so has it yielded information of relevance?</p>
3.10 - 3.11	<p>Changes in 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 thorough and visualised overview is given on SOS' governance structure, relevant committees and roles/responsibilities. Generally, changes of the federation statutes have broadened participation in management decisions. Nevertheless, the Panel appreciates further defining the role and responsibility of the Management Council in an updated Rules of Procedure.</p>



	<p>While this report omits information on the kind of interaction taking place among national members apart from the General Assembly (only every four years), the 2013 report provided information in this regard.</p>
4.2 – 4.3	<p><i>Division of power between the governance body and management / Independence of Board Directors</i> <i>Fully addressed</i></p>
4.4	<p><i>Feedback from internal stakeholders</i> <i>Partially addressed</i></p> <p>Relevant information about mechanisms for internal stakeholders to provide recommendations to the International Senate is given. How can staff address the Board directly (not only the Assembly)? Which levels of internal stakeholders provided what kind of feedback and how was this incorporated?</p>
4.5	<p><i>Compensation for members of highest governance body</i> <i>Fully addressed</i></p> <p>The President, although being non-executive, receives a remuneration for his/her full-time commitment. Is this an actual salary? Actual figures would support this disclosure. All other International Senate members are board members in their national associations (non-executives) and work without remuneration. Senior management compensation is benchmarked with other NGOs and the local labour market. Furthermore, SOS plans to update their performance management system until 2017. The Panel expects progress in this regard and awaits more concrete information on senior management salaries.</p>
4.6	<p><i>Conflicts of interests</i> <i>Fully addressed</i></p> <p>In general, SOS strictly divides powers to avoid conflicts of interest. The organisation provides examples in regard to eligibility of board or International Senate members. However, SOS does not have a separate conflict of interest policy, but regulations dealing with potential conflicts of interest in board member recruitment, board work and self-assessment are anchored in respective sections in their GMAQS, Code of Conduct, National Association Manual, policies, guidelines and tools.</p> <p>Cross-sectional audits should help to get a more comprehensive picture of how avoiding conflicts of interest in practice. While SOS provides an interesting example that an overarching policy is not needed for it to work</p>



	in practice, the Panel will appreciate more generic evidence in the next report to support the one-off-example.
4.10	<p>Process to support highest governance body's own performance <i>Fully addressed</i></p> <p>A clear and comprehensive overview process of the board development cycle is provided. Term limits and other details are demonstrated in 4.1. McKinsey was hired to assess SOS' international governance structure in 2015 which led to several developments such as fostering the structured and unstructured interaction between management and International Senate (e.g. via team building seminars and annual retreats).</p> <p>Moreover, SOS provides several interesting examples from member associations and how they improved their boards' performances.</p>
4.12	<p>Social charters, principles or other initiatives to which the organisation subscribes <i>Fully addressed</i></p> <p>It is positively noted that SOS has incorporated five of the Sustainable Development Goals (SDGs) into their recently endorsed 2030 Strategy. This is highly commendable and SOS is asked to share this achievement with other Accountable Now Members. The Panel looks forward to details how the new strategy is implemented.</p>
4.14 - 4.15	<p>List of stakeholders / Basis for identification of stakeholders <i>Fully addressed</i></p> <p>SOS describes a rigid process of due diligence when choosing stakeholders and target audiences to engage with. Needs and feasibility studies help SOS to identify beneficiaries, partnerships and networks as part of their early programme planning.</p>

PERFORMANCE INDICATORS

I. Programme Effectiveness

NGO1	<p>Involvement of affected stakeholder groups <i>Fully addressed</i></p> <p>As in previous reports, the answer thoroughly covers areas of stakeholder engagement at the decision-making, programme, advocacy (e.g. SDGs), community, and policy level. Impressive country practices and key learnings</p>
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	<p>are shared. SOS can be commended for taking the participation of children and young people in decision-making very seriously – be it via individual development planning processes, feasibility studies or needs assessments. Progress is also visible regarding the participation of community-based partners.</p> <p>The Strategy 2030 came together via a participatory process in 2015 (approved in 2016) including a series of online surveys with member associations that overall led to great ownership and acceptance of the new strategy. However, one MA was against the structure of the new strategy. What were the reasons for this and are there still tensions?</p> <p>Finally, the Panel would be interested to hear more about SOS experiences and recommendations to other CSOs of engaging with orphan children in making plans, reviews, monitoring etc.</p>
NGO2	<p><i>Mechanisms for feedback and complaints</i></p> <p><i>Partially addressed</i></p> <p>SOS welcomes all feedback regarding their work to foster organisational learning. Specific feedback and complaints mechanisms are in place for the following areas: Child safeguarding (including a new page on the international website with reporting form), fraud and corruption, and complaints related to sponsorships. As urged by the Panel, SOS has started in 2015 to formalise an easy-to-use feedback system for all other external complaints (e.g. programme quality, advocacy, fundraising, or staff misbehaviour). Pilots will take place in 2016 at the General Secretariat and six member associations. It is important to move this practice to the entire federation as soon as possible. The working paper includes time frames, clear responsibilities; however, escalation steps could be more elaborate. Initial uptake and results have been positive – the Panel looks forward to learning more about the practical implementation and evidence-based data in the next report.</p> <p>However, SOS does not share numbers and different kinds of complaints received in 2015 and no information is provided on their resolution. Have there been any complaints received from the community / beneficiary level and how were these addressed from SOS? It will be important to close SOS’ whole feedback cycle.</p> <p>It is positively noted that the Code of Conduct is now implemented with 82% of all member associations (71% in 2014). Further roll-out of the CoC is highly encouraged.</p>



	<p>Finally, the Accountable Now Secretariat shared that SOS staff organised regular calls to seek input and share progress during the development of their new feedback systems. This commitment is highly appreciated.</p>
NGO3	<p>Programme monitoring, evaluation and learning</p> <p><i>Fully addressed</i></p> <p>SOS uses child rights situation analyses (CRSA) prior to programming and an extensive programme monitoring database which collects key indicators about children and young people worldwide who have lost parental care. Feasibility studies at local level also include a stakeholder analyses and ensuring an approach with the most impact, means to include local partners. However, how is this assessment also used to determine other actors doing good work in the same field? How does SOS identify where they can add value through direct operations and where it would be potentially more impactful to invest into capacity building of local actors?</p> <p>In 2015, a formal Results-Based Management (RBM) was initiated and is currently in the second stage. In early 2016, a global Theory of Change was finalised to enhance the 2030 Strategy. The Panel looks forward to hearing more about the development of the RBM Guide and implementation into programmes.</p> <p>Finally, social impact assessments (SIAs) were piloted in 2015-16 and first findings show evidence that programme participants are doing well in the majority of the considered social dimensions, which aim at long-term sustainable impact. Strengths, weaknesses, and learning from SIAs will be shared widely internally and externally.</p>
NGO4	<p>Gender and diversity</p> <p><i>Addressed</i></p> <p>A sound overview and links are provided on policies and processes in place to ensure the inclusion of <i>all</i> children (e.g. Inclusion Policy, Education Policy, Child Protection Policy, Emergency Policy, and Gender Equality Policy) and how this influences ME+L. The commendable Gender Equality Policy is currently piloted in four member associations and the global roll-out is planned for 2017. Trainings, gender audits and an online platform help to share knowledge. The Panel looks forward to developments in this regard and would also appreciate some more statistical data.</p> <p>Furthermore, what are SOS' experiences with regard to implementing their policies (e.g. gender segregation for their target group)? Finally, has SOS set any targets for improvement?</p>



NGO5	<p>Advocacy positions and public awareness campaigns</p> <p><i>Addressed</i></p> <p>For the first time, advocacy has been identified as one of the main strategic initiatives of SOS Children’s Villages as part of their new 2030 Strategy. It is clear from the report that advocacy work is rooted in SOS work, staff from international, regional and national level, as well as external experts are included in the formulation, implementation and evaluation of campaigns. However, it is advised to share actual results from the evaluations – e.g. actual outcomes from the "Care for ME!" evaluation.</p> <p>The Management Team is still working on a formalised procedure for SOS’ advocacy practice – including procedures for the selection for advocacy targets and stakeholders, as well as for exiting or correcting a campaign. The Panel strongly supports this endeavour and looks forward to progress in the next report. The Accountable Now Secretariat will be moreover glad to connect SOS with Amnesty or CIVICUS who have commendable practices with regard to advocacy work.</p>
NGO6	<p>Coordination with other actors</p> <p><i>Fully addressed</i></p> <p>In addition to the impressive list of networks and partnerships shared in previous reports, SOS became a member of the Global Partnership to End Violence against Children and the Global Coalition to End Child Poverty in 2015. SOS overall ensures that their interventions and advocacy work complement and do not duplicate the efforts of other actors. Moreover, SOS ensures that partners also meet high standards of accountability via memoranda of understanding, which include e.g. child safeguarding in line with their international policy.</p> <p>The Panel looks forward to outcomes of the current evaluations – e.g., whether and how the handbook “Working in Partnership” is used by staff and how past activities have led to an improved quality of partnerships.</p> <p>Finally, the Panel would be interesting to hear about SOS’ challenges when building partnerships. What does or does not work well currently? Do you undertake external evaluations of partners’ satisfaction with their SOS collaboration?</p>
<p>II. Financial Management</p>	
NGO7	<p>Resource allocation</p> <p><i>Addressed</i></p> <p>The purpose of SOS’ simple and transparent financial system, based on accountability and clear responsibilities, is to support management in using finance as a tool to lead the organisation towards its strategies and</p>



	<p>objectives. Internal financial controls within each entity are in place. The Panel is particularly interested in learning more in future reports about the new automated tool to implement a revised standardised approach to analyse deviations based on cost and revenue drivers within the whole organisation. Are there any procedures in place to cross-subsidise individual MAs?</p> <p>As already requested last year, a link to International Chart of Accounts and evidence that the procedures in place are known by staff and applied would be welcome in next report. Moreover, a link to the audited accounts is mandatory for the full response of this indicator.</p>
NGO8	<p>Sources of Funding</p> <p><i>Fully addressed</i></p> <p>82% of GSC 2015 income (in comparison to 90% in 2014) came from direct membership fees, i.e. mostly from its member associations. Relevant information and percentages are also provided on government and individual funding for the whole federation income.</p>
<p>III. Environmental Management</p>	
EN16	<p>Greenhouse gas emissions of operations</p> <p><i>Addressed</i></p> <p>SOS initiated an encouraging pilot project to measure the carbon footprint of the GSC offices in Austria. The presented data will serve a benchmark for the future; the Panel looks forward to hearing more on further steps in the coming reports.</p>
EN18	<p>Initiatives to reduce emissions of operations</p> <p><i>Addressed</i></p> <p>There is still no systematic approach for environmental management in place; however, the management team will decide on further steps as a result of the benchmarking pilot described in EN16. The Panel is also interested in reduction targets for the future.</p> <p>SOS Children’s Villages member associations support a wide range of environmental initiatives to reduce greenhouse gas emissions (e.g. environmental education, energy utilisation, waste disposal, or organic gardening). It is particularly appreciated that the new 2030 Strategy includes a focus on the environment as part of SOS’ educational mandate.</p>
EN26	<p>Initiatives to mitigate environmental impact of activities and services</p> <p><i>Fully addressed</i></p> <p>As mentioned in previous reports, SOS’ main environmental impacts are caused by basic facility operations, computing, communications, printing,</p>



	<p>business travel etc. as well as by operating the homes, kindergartens, schools, local offices, vehicles etc. The GSC encourages local sourcing of food, supplies and locally sustainable building materials in SOS programmes around the world.</p>
<h4>IV. Human Resource Management</h4>	
LA1	<p>Size and composition of workforce</p> <p><i>Fully addressed</i></p> <p>The answer provides a comprehensive overview of the GSC workforce. This consisted of 609 active co-workers in 2014 (+7% compared to 2014) of which the majority was employed full-time (81%) with unlimited work contracts (83%). The average seniority (work years for GSC) is 4 years (as compared to 6.2 years in 2014). 15% of the total co-workers were engaged in management positions in 2014. The new job family development, a workforce segmentation structure that can be used for HR processed including compensation management. The Panel would be interested to see an actual table / overview in the next report.</p>
EC7	<p>Procedure for local hiring</p> <p><i>Fully addressed</i></p> <p>SOS Children’s Villages has moved beyond the policy level and actual practice shows clear preference given to local applicants over international staff – both at executive as well as legal body level. In fact, there were commendably only 19 (out of a total workforce of more than 36,000) expatriate contracts in 2015. This practice is supported by SOS’ Human Resources Manual, which defines local employment conditions.</p>
LA10	<p>Workforce training</p> <p><i>Fully addressed</i></p> <p>SOS promotes a culture of life-long learning to improve staff performance but also to reach organisational goals. The organisation lists internal training hours for staff based in Austria (13.1 hours per employee as in previous years) and states to follow the general advice that 4.5% of payroll budgets is spent on development actions. However, the actual costs in this regard were only 1% in 2015. This variance is partly due to the new prioritisation of in-house / internal trainings and peer-to-peer exchange. Does this indicate a new trend underway? What is the intended impact of this investment?</p> <p>Staff from member associations also attended webinars as part of the Fund Development and Communications (FDC) Academy and Programme and Strategy International Competence Centre. Moreover, the Accountable Now Secretariat confirmed that there were always high numbers of SOS’ participants in their webinars.</p>



	<p>SOS is aware of the challenges and opportunities nowadays-digitalised world brings along. Creating a simpler digital organisation is even a key initiative within the new 2030 Strategy. Leveraging technology, digital tools, e-learning and IT skill development are thus prioritised.</p>
LA12	<p><i>Global talent management</i> <i>Fully addressed</i></p> <p>SOS described in their 2014 report how they use people management conferences as their main tool for talent management. This tool helps to systematically identify current performance and potential of co-workers and match this with current and future organisational needs.</p> <p>The completion rate of performance appraisals has decreased in 2015 due to the restructure (i.e. 82% for the international office in comparison to 86% in 2014). There is room for improvement, in particular for Latin America and the Caribbean as well as West and Central Africa offices. In terms of evidence, a commendable survey to evaluate the in-house performance management process was carried out in 2015 and results were overall positive with the wished for more pre-information on timeline and process and the need for more preparatory trainings. Follow up to these appraisals has been improved in the International Office.</p>
LA13	<p><i>Diversity of workforce and governance bodies</i> <i>Fully addressed</i></p> <p>Very comprehensive data on the workforce according to age, gender, regional background, and management level are given. Female representation in management positions has again increased to 46% of co-workers. Gender distribution is quite uneven in some of the regional offices. While not tracked at the moment, the Panel encourages SOS to prioritise tracking the number of co-workers with disabilities within the organisation.</p> <p>The International Senate consists of only 32% female members and 86% are aged 51 years and older; there is a broad range of nationalities represented. In theory though, SOS aims at balanced representation. Is there a succession plan with regard to the aging population of the Senate?</p> <p>SOS plans to increase the number of women in National Director positions and in the management of the GSC to a minimum of 35% by 2016 (which has been achieved but is still considered too low by the Panel) and to 40% by 2020. The Panel looks forward to progress in this regard and encourages aiming at an equal 50:50 ratio.</p>
NGO9	<p><i>Mechanisms to raise grievances</i> <i>Fully addressed</i></p>



	<p>There is no official HR policy in place but the Code of Conduct and employee handbook apply to all staff. In addition, the staff council (only for GSC staff in Austria), general procedures, and regular exchange sessions (e.g. GSC Café) promote the economic, social, health and cultural interests of the employees. All 70 queries presented to the staff council in 2015 were resolved satisfactorily. Health and safety standards are a high priority within SOS, which is underlined by burnout prevention sessions for staff.</p> <p>It is critical for staff to be able to raise grievances outside the immediate working environment, i.e. not via supervisors or regular reporting lines.</p>
V. Responsible Management of Impacts on Society	
SO1	<p><i>Managing your impact on local communities</i></p> <p><i>Fully addressed</i></p> <p>SOS has sound procedures in place to take local needs into account when entering and existing communities: conducting local feasibility studies or child rights situation analyses by external agencies prior to establishing any programmes which also serve as a benchmark. The Social Impact Assessment (SIA) methodology is further explained in NGO3. It measures impact on the broader community, including governments. Once the roll-out is complete, the Panel is interested in actual long-term results from SIAs.</p>
SO3	<p><i>Anti-corruption practices</i></p> <p><i>Fully addressed</i></p> <p>SOS has introduced an Integrity, Compliance and Legal (ICL) unit in 2015 which highlights the strategic importance of anti-corruption within SOS. Among other things, the ICL unit has reviewed the Corruption Incident Paper template to better protect the whistleblower's identity. The Good Management and Accountability Quality Standards (GMAQS) supported by the Anti-Fraud and Anti-Corruption Guideline are the main policies focusing on corruption prevention. Moreover, the Internal Control System Handbook GSC Procurement are part of SOS' anti-corruption framework. Lots of training and awareness raising are described (e.g. via the Situation & Analysis series) and seem to have led to increased numbers in requests, thus greater sensitivity towards this issue. It is understood that systematic risk analyses on where work could be exposed to corruption is part of the existing series "Situation & Solution".</p>
SO4	<p><i>Actions taken in response of corruption incidents</i></p> <p><i>Partially addressed</i></p> <p>Quarterly Corruption Case Reports are discussed among the management team and International Senate. The ICL unit will further summarise all data in an Annual Corruption Case Report which seems like a commendable</p>



	<p>approach. Since the report states that this report was published in summer 2016, the Panel would appreciate direct links in future reports.</p> <p>The answer omits information, details or figures on any incidents of fraud in relation to SOS' headquarter in 2015. As mentioned in the last report, the Anti-Fraud and Anti-Corruption Guideline is the point of reference for actions to be taken in the case of corruption.</p>
VI. Ethical Fundraising	
PR6	<p><i>Ethical fundraising and marketing communications</i></p> <p><i>Partially addressed</i></p> <p>As in previous reports, SOS provides comprehensive information on strong policies and processes in place to ensure ethical fundraising – e.g. Fundraising Manual, Brand Book, Child Protection Policy, or Sponsorship Handbook. SOS applies these practices with donations received from third parties and publicises all institutional and corporate partners in their International Annual Report. As also mentioned in NGO6, SOS has developed a policy support document to ensure consistency in the application of an ethical approach to developing corporate partnerships.</p> <p>However, it will be crucial to report in the future if there were any complaints or breaches about the mentioned fundraising activities in 2015, and how they were resolved.</p>