Taiwan Fund for Children and Families
Independent Review Panel Feedback
Accountability Report 2017
Review Round September 2018
Dear Betty Su-chiou Ho,

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.

Taiwan Fund for Children and Families’ (TFCF) third accountability report is informative and detailed. The importance of accountability is flagged throughout the report and CEO Betty Su-chiou Ho’s opening statement describes the organisation’s commitment to accountability to different stakeholders.

The Panel’s questions from its last feedback letter were mostly answered, though with the switch to the new reporting questions, some areas were not specifically addressed – the Panel sees this as a learning curve for all members.

In general, more evidence would be helpful, including links to policy documents (or at least flagging the existence of these documents if they are not translated into English) and examples about how processes work in practice.

Areas for improvement include strategic indicators for success (A2), sustainability of TFCF’s work (B1), identification of key stakeholders (D1), stakeholder engagement (E2), how resources are acquired (I1), monitoring and evaluation (I2), governance structure and recruitment of trustees (J1), complaints mechanisms (J3), and how the governing body and management are held accountable for fulfilling strategic promises (K1). The Panel has summarised these issues in the enclosed Improvement Analysis.

It is appreciated that the organisation has published membership with Accountable Now, including the new logo, on their website.

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 29 October 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,

Louise James  
Simon Lawry-White  
Charlie Martial Ngounou
Taiwan Fund for Children and Families’ Accountability Report 2017
Review Round September 2018

Comments on the Executive Summary Report

The executive summary report provides an easy-to-read overview of TFCF’s work, commitment to accountability, and achievements relating to a set of questions under each cluster. The Panel appreciates this succinct overview, however there are details in the main report about how TFCF meets the accountability commitments, which could usefully be included in the summary.

The summary would be easier to follow if it opened with basic information about the organisation’s objectives, who its stakeholders are, what problems the organisation is seeking to address, and where the organisation operates, listing the countries.

The report could helpfully provide at least one example that gives evidence to support the progress statements. It is suggested that a third column is added with a brief statement of evidence. For example, under Cluster B, people driven work, the report says “invited our assisted children and families to discuss and provide feedback”... how was this feedback invited, how many children and families provided feedback, and how was the feedback used to adjust the services? Terre des Hommes Germany’s description of how they engage programme stakeholders in its 5-yearly priority-setting is a good practice (see their report here, page 14).

In the guidance on the reporting framework for Accountable Now, it states on page 1 that the executive summary report should provide an ‘update the relevant changes, challenges and notable successes’ during the reporting year. The summary does not discuss challenges. As this is an accountability report, it may undermine that credibility of the summary report if it only discusses positive developments.

Finally, the report should include information on how stakeholders can get in touch if they wish to discuss TFCF’s accountability further.
Comments on the Full Report

Opening Statement from the Head of Organisation

The opening statement by TFCF’s CEO Betty Su-chiou Ho provides an overview of how the organisation practices accountability to donors, beneficiaries, partners, and staff. While the details provided here are useful, the Panel suggests they may be better explored under the dedicated questions in the report, with the CEO’s statement focusing more broadly on the importance of accountability for TFCF and any key experiences in this regard in the reporting period. TFCF might want to look at the opening statement in CARE’s most recent report as an example.

TFCF’s top priorities for 2018 include questions around decision-making and accountability in the face of new technology and social media, a new project to connect local youth to their communities, scaling up social enterprise efforts, and expanding activities geographically, with a new office to open in Jordan for a refugee programme.

Cluster A: Impact Achieved

A. The impact we achieve

1. **Mission statement and theory of change**
   
   TFCF’s core value and mission are outlined. Details on the theory of change, would be appreciated in the next report.

2. **Key strategic indicators for success**
   
   The response outlines the key aims of TFCF’s fundraising and national and international programmes, as well as how the organisation reaches out to key stakeholders for their engagement and feedback. There is reference to goals and indicators from the SDGs being adapted to local contexts, but specific indicators for success were not included. Are there key goals or targets TFCF uses when monitoring its work? This is an area for improvement in the next report. An example to refer to would be Sightsavers’ SIM Card.

3. **Progress and challenges over the reporting period**
   
   TFCF cites the great feedback and support (including donations) for their campaigns from the public in Taiwan as successes during 2017. Challenges relating to TFCF’s family assistance programmes were mentioned, such as finding regular jobs for parents in difficult circumstances and maintaining
work-family life balance. TFCF has helped find solutions such as working part-time or from home. Key obstacles in international programmes on the SDGs included discrepancies between SDGs and the local socio-economic context as well as insufficient infrastructure and qualified workforce in programme countries.

In the next report, the Panel would like to see information about progress and challenges in relation to success indicators laid out under A2 above.

4 Significant events or changes regarding governance and accountability

In 2017 TFCF held its first conference in one of its programme countries, in Cambodia. It hopes to create a platform for Southeast Asian INGOs and establish a regional network on social welfare services in ASEAN. No major governance/organisational changes were noted. If there are implications of the platform for TFCF’s accountability, these could be more clearly spelled out.

B. Positive results are sustained

1 Sustainability of your work

When supporting needy children, TFCF provides programmes suited to the different stages of their life and tracks learning progress every six months. Results show progress in learning outcomes after joining TFCF’s educational programmes.

It is stated that children’s development will continue to be tracked beyond the end of their participation in TFCF’s programmes, and there will be a comparative analysis of children in and out of long and short term sponsorship programmes. The report could clarify how this tracking will take place.

The Panel would be interested in seeing the results, and suggests it might be interesting to identify the factors contributing to positive outcomes for children after leaving TFCF’s programmes. These could then be actively incorporated into programmes to ensure sustainability.

The report also refers to the International Symposium TFCF organised in Cambodia, and the opportunities this provided for interaction between local and global actors in the area of social welfare. How, specifically, does this strengthen the sustainability of TFCF’s work?

This is an area for improvement, and the Panel believes that TFCF has more to share about the sustainability of its programmes. Future responses to this
question could include details on lifelong skills that children learn, the approach of “teaching parents how to fish rather than giving them fish,” etc.

2 **Lessons learned in the reporting period**

The report mentions the implementation of the SDGs into programming, difficulties registering offices in Myanmar and Laos, and challenges in getting students to participate in activities and issues in their communities.

The report could highlight any risks TFCF is taking in operating without registration in Maynamar and Laos. Is it possible that programmes could be shut down at short notice by the relevant government, for example?

However, actual extraction of lessons was lacking. In the next report, TFCF could point to learnings in terms of programme implementation or methods of operating, and how these have led to changes in TFCF’s work. CARE’s approach to learning is a good example which TFCF could refer to (see their most recent report, page 14).

C. We lead by example

1 **Leadership on strategic priorities**

TFCF provides 90% of foster care placement services in Taiwan, and points to broad support from the Taiwanese government. Examples of regional recognition of their work are also provided: these include certificates of appreciation and visits from governmental representatives and peers such as ChildFund Korea. The Taiwanese Ministry of Foreign Affairs also invited TFCF to initiate a programme for refugee children in Jordan, in cooperation with UNHCR and Mercy Corp.

TFCF’s initiation of regional discussions and cooperation around social work (for example through their organisation of the International Symposium in Cambodia) are also examples of regional leadership. Earlier in the report, TFCF had mentioned providing recommendations to the government – this would also be interesting to include here. Can TFCF point to examples of key stakeholders expressing appreciation for this strategic leadership?

2 **Inclusivity, human rights, women’s rights and gender equality**

Internally, TFCF provides equal opportunity during its recruitment processes, regardless of gender, marital status or disability. Offices have accessible and barrier-free work environments. A Workplace Sexual Harassment and Disciplinary Policy is in place, with a six-member complaints committee (50% or more of committee members are women) related to this. Employees
receive annual training on sexual harassment prevention, as well as gender equality training during induction. The Panel notes these efforts very positively. Is there a policy or code of conduct which goes beyond sexual harassment, to cover other issues such as gender, disability, nationality, etc.?

In terms of programmes, TFCF runs workshops and self-help groups for minority females and provides vocational training for female caregivers. More on inclusivity in programmes would be welcome in the next report – are there specific policies or targets guiding this (e.g. including girls, children with disabilities, and/or other disadvantaged groups in TFCF’s work)?

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<th>3</th>
<th>Minimising negative impacts on stakeholders</th>
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<td>It is stated that TFCF follows the ethics code of social work. Is there a specific document outlining the principles which should be followed? Are TFCF staff required to commit to the code of ethics? The response mentions that TFCF shows respect to local cultures, rule of law and social norms, and “assures to avoid inevitable negative effects”. Again, are there policies guiding this, particularly a child safeguarding policy? Examples of how this approach works in practice would be helpful.</td>
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<td>Stakeholders are asked for feedback and suggestions to ensure they don’t experience negative impacts through TFCF’s work, and when any problems surface these are investigated, with other programmes reviewed to check whether they are experiencing the same problems.</td>
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<td>The process for handling complaints regarding negative impacts is outlined, and one complaint received in 2017 regarding unethical behaviour by a social worker is described, along with the action TFCF took in response. The Panel appreciates this example, as it demonstrates how policies are being implemented in practice,</td>
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<th>4</th>
<th>Responsible stewardship for the environment</th>
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<td>The Panel notes positively reductions in carbon emissions in the TFCF Taiwan office, despite staff and services increasing. The Panel appreciates that TFCF responded to its previous feedback about tracking carbon emissions in overseas branch offices, with consolidated figures provided for the first time.</td>
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<td>In its previous report, TFCF had mentioned initiatives to reduce greenhouse gas emissions by using energy saving appliances and equipment, keeping printing to a minimum and using tablets instead, using conference calls in the place of face to face meetings, and reducing waste generation. Is this only</td>
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applicable to the Taiwan office, or do overseas branches also have procedures in place to operate in an environmentally-friendly manner?

TFCF continues to hold internal competitions for innovative proposals for energy saving and carbon reduction, which the Panel has previously identified as a good practice. Some of the ideas (which the Panel assumes TFCF will be adopting) are outlined, including energy-saving service providers, purchase of electric vehicles, and taking public transportation. TFCF is also looking into the possibility of using solar photovoltaic systems. Overall, TFCF’s approach remains strong.

### Cluster B: Stakeholder Involvement

#### D. Key stakeholders are identified with great care

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<th>1</th>
<th><strong>Key stakeholders and how they are identified</strong></th>
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<td>TFCF’s main stakeholders are the children, families and communities they work with – whilst not specified in this section of the report, the Panel understands that these are people from disadvantaged backgrounds. A wide range of other stakeholders are listed, including local governments, sponsors, donors, and other INGOs. The Panel would like to know how target children and families are identified and prioritised – e.g. is there a focus on a particular age group or gender? What processes are followed? How does TFCF ensure certain disadvantaged, or less visible groups, such as ethnic minorities, are not excluded?</td>
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<th><strong>Reaching out to those impacted or concerned by your work</strong></th>
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<td>The report provides a detailed overview of the services TFCF provides to its key stakeholders, including through financial sponsorship programmes, child protection services, foster care, and capacity building. The Panel notes positively the focus on holistic and sustainable outcomes, with initiatives to improve the capacities of parents as well as children.</td>
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<th>3</th>
<th><strong>Maximising coordination with others operating in the same space</strong></th>
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<td>TFCF states that it coordinates and cooperates with government agencies on social welfare issues, with academics on research and social education, with other professions such as medical professionals to promote the prevention of child abuse, and with enterprises on fundraising efforts. This question aims to explore in more detail how organisations work together with their peers and how they avoid duplicating efforts to diminishing local</td>
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capacities. In the next report, the Panel would like to see some information about how TFCF chooses its partners, how it tracks other organisations doing similar work and ensures activities aren’t duplicated (if TFCF is the main actor in its field in Taiwan, this might focus more on its overseas branches), and how it provides support, if any, to partners. Are there any partnership policies or strategies in place? Sightsavers’ Partnership Policy is a good example, stressing the need to work together openly, learn together, build capacities, share resources, and work towards sustainable outcomes.

TFCF’s previous report had mentioned that it supports organisations without the management capacity to implement strong accountability processes, by telling them about the standards of accountability, providing a self-management structure, and regularly auditing the organisation. These kinds of examples are helpful illustrators. Given the lack of partners’ capacity, how does TFCF substitute for this to ensure its partners’ accountability?

### E. We listen to, involve and empower stakeholders

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<th>Stakeholder feedback</th>
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| 1 | **Stakeholder feedback**  
   Stakeholders can provide feedback to TFCF via email, phone, meetings during field visits, interviews, and service satisfaction surveys. Foster children and parents are invited to join TFCF’s meetings and forums and can provide feedback there. An example is provided of how feedback from foster families led to TFCF increasing the legal information and education it provides to children – provision of this evidence is welcome.  
   It would be helpful to know how frequently TFCF actively seeks feedback (the surveys, meetings, interviews etc.). Are there different methods used to engage different stakeholder groups e.g. those involved in overseas programmes, or those who may be illiterate or not speak the local language (in refugee programmes)? |

| 2 | **Stakeholder engagement**  
   The report outlines ways in which TFCF engages with different stakeholder groups, mostly focused on ensuring regular flows of information (between sponsored children and their sponsors, between TFCF and partner NGOs, etc.). It is encouraging to read about the Labor-Management meeting and it would be helpful to have an example of staff feedback and how it was acted on. |
In this section of the report, the Panel is looking for evidence of stakeholder engagement in the actual design, implementation, and monitoring of programmes.

TFCF working together with parents in their parent career development programme, to develop their interests and potentials in a tailored way, is a good example of this. In their previous report, TFCF had also explained how stakeholders help develop programme policy, and outlined its Youth Self Reliant Program, where participants are active in shaping programme design and implementation. More of these kinds of examples, as well as any policies or processes guiding this engagement across TFCF’s work, would be appreciated in future reports.

Providing strong evidence of stakeholder engagement is a fundamental aspect of the Accountable Now initiative. The Panel would like to flag this as an important area for improvement.

### 3 Main likes/dislikes from stakeholders and organisation’s response

The main likes and dislikes from child sponsors and partner INGOs were outlined. Sponsors are pleased with the level of access to and information about their sponsor child. However, they tend to raise concerns about children over the age of 16 continuing to be sponsored. The Panel appreciates TFCF’s approach of explaining that they assess sponsorship needs based on a variety of factors in addition to age.

INGO partners sometimes dislike TFCF providing part of sponsorship fees in cash to children and their families. Again, the reasons for this are explained.

In the next report, the Panel would also like to see an overview of key feedback from children involved in TFCF’s programmes, being TFCF’s main stakeholders, and any action taken by TFCF to address any concerns the children and their families have raised.

### 4 People and partners have gained capacities that last beyond your immediate intervention

TFCF’s response and the Panel’s feedback to this is covered under B1 above.

### F. Our advocacy work addresses the root cause of problems

1 **Evidence regarding the root causes of the problems you address**

Information is collected from the media, government, and other NGOs as well as directly from feedback from donors, partners, and others. Scientific research studies and other domestic and foreign literature are also
consulted. The information TFCF collects is published online (in Chinese) - the Panel notes positively this sharing of knowledge and resources. TFCF also published a book on children’s rights in Taiwan to serve as a standard in child welfare policies. The Panel suggests that the next report could show how TFCF has adapted its programming in light of what it has learned from its interaction with researchers and feedback from donors, partners and others.

<table>
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<th>Stakeholders support your advocacy work and value changes achieved</th>
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<td>The response explains that by making documentation and supporting evidence underpinning programmes available online, and putting on activities and events aligned with advocacy campaigns, TFCF has seen increased donations from public supporters.</td>
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<td>In the next report, the Panel would also like to see some information about how TFCF ensures that the children, parents, and sponsors involved in its programmes support its work. Are these actors involved in the advocacy planning, implementation and evaluation process (e.g. when TFCF makes recommendations to the government or when planning the International Symposium) and have they expressed satisfaction with TFCF’s efforts?</td>
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### G. We are transparent, invite dialogue and protect stakeholders’ safety

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<th>Availability of key policies and information on your website</th>
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<td>The report states that annual financial data and policies are available on their website in languages affected by affected populations. When searching the English language version of the site, the Panel found TFCF’s annual report and financial information (though in both cases the most recent data was from 2016 – when is this information updated each year?) as well as information on governance structure, programmes, mission, vision, and values. There is a dedicated page on TFCF’s accountability. Policies did not seem to be available on the English language website – an overview of which policies are published would therefore be appreciated in the next report.</td>
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<th>Pay scale, gender pay gap and top salaries</th>
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<td>The TFCF Salary Structure and Compensation Programs policy guides salaries being set according to academic qualifications, regardless of gender and race. Salary ranges for similar jobs in government and other industries are checked regularly and TFCF ensures its salary and compensation packages are in line with government regulations. It is stated that there is basically no</td>
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gender pay gap in the organisation – does TFCF have a gender pay gap report it can share?

The panel welcomes the fact that the salaries of the five most senior positions are listed. The ratio between top and bottom salaries is 5.36:1.

### 3 Ensuring privacy rights and protecting personal data

The report explains how employee data is protected, as well as how interviewees’ data is kept safe and their privacy is protected. Are there also measures in place to protect the data of other stakeholders or the general public? CARE’s privacy policy is an example, outlining information collected, how it is used, how it is kept secure, and people’s right to access, correct, or erase their data.

### 4 Largest donors and their contributions

TFCF’s five largest donors and the value of their contributions in 2017 are listed. The report also explains how TFCF ensures the anonymity of donors who do not wish to be identified publicly, and that they ensure their contributions do not have an unfair influence on organisational activities.

### Cluster C: Organisational Effectiveness

#### H. Staff and volunteers are enabled to do their best

### 1 Recruitment, employment and staff development is fair and transparent

TFCF’s Employee Selection Process and Promotion Mechanism policy states that all recruitment and promotions must be handled in a fair, reasonable, open, and consistent manner. A link to the policy would be appreciated in the next report, to see whether there is specific mention of equal opportunities (such as in Restless Development’s Employee Handbook, Section 5, which is a good and comprehensive example including policy statements for gender, age and ethnicity).

The processes for recruitment and promotions are outlined. Regarding promotions, the Panel would like to know if staff are able to apply for a promotion themselves, or if they are reliant on the Administration Department raising their names with directors?

In the next report, the Panel would welcome a breakdown of staff based on contract type (full/part time, volunteers), seniority, gender, age, local hires, etc. This would provide a helpful overview of the diversity in TFCF staff.
### 2. Staff development and safe working environment

All TFCF employees are entitled to on-the-job training. Training opportunities are planned through core competence analysis and feedback with managers, and are based on length of service, duties, and nature of programmes. Discussions and evaluations take place after trainings to shape future training opportunities.

In 2017 personal safety training was provided in inductions for new employees, and employees were encouraged to attend sexual harassment prevention training.

The report states that TFCF is expecting to create a gender friendly work environment. Is there a code of conduct or policy underpinning this as well as other aspects of the working environment, such as bullying, discrimination, health and safety, etc.? Links to the relevant policies could helpfully be included in the next report.

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### I. Resources are handled effectively for the public good

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<th>Resources are acquired in line with your values, globally accepted standards and without compromising independence</th>
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The report provides an overview of expenditures in 2017 and states that TFCF complies with financial regulations in an open manner. However, there was no information about how resources are acquired – are there policies or processes guiding fundraising? How does TFCF ensure its independence is maintained and that donors do not unduly influence TFCF’s work?

Given that TFCF focuses on assistance to children, special care needs to be taken that information from children or images of children are used appropriately and with permissions. Does TFCF have policies to safeguard children within its fundraising? Restless Development’s (report [here](#), pg. 41) approach to consent forms – rather than just obtaining a signature, the aim is to explain the purpose of collecting the participant’s story and how it may be used – is an example of good practice.

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<th>Monitoring of progress and re-allocation of resources</th>
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The monitoring procedures of branch offices, emergency assistance programmes, and cooperative projects are listed; most involve monthly budget balance sheets and quarterly reporting.

The response to question J2 includes more relevant information on this point, explaining that planning, budgeting and resource allocation is based on
TFCF’s long term strategy plans (linking to question A2 above, the Panel would like to know what strategic indicators are in place). The Social Work and Accounting departments are responsible for development of these plans as well as resource allocation, and new programmes are designed to increase the impact of the strategic plans.

Some more information about how programme performance is assessed after the initiation of projects, as well as how funds are reallocated, would be appreciated in the next report.

Lack of information on TFCF’s policies and practices regarding systematic monitoring and evaluation is an important gap in the report. As well as setting out its approach, the next report could explain how lessons learned from programme monitoring and evaluation are used to change specific programmes, to stop programmes where resources expended are not generating adequate results, and how the organisation’s strategy is adopted in using lessons learned.

3 **Minimising risk of corruption, bribery and misuse of funds**

TFCF’s Anti-Corruption Policy and Financial Risk Management Policy are attached in the annexes to the report. These lay out the expectations of TFCF staff and partners, and processes for ensuring staff are aware of and comply with the policies.

TFCF also complies with requirements of the Taiwanese government, including a number of standards and regulations, is independently audited annually, and financial activities are audited twice a year. The next report could usefully describe how TFCF meets any obligations arising from the regulations in countries of operation outside Taiwan.

No incidents of corruption were mentioned in the report, and the Panel requests this in the next report. Even if there were no reported incidents, can TFCF demonstrate that staff are familiar with the relevant policies and processes?

**J. Governance processes maximise accountability**

1 **Governance structure and recruitment of trustees/board members**

An organigram depicting TFCF’s governance structure is provided. The distinction between roles of the Board and Management Team (including the CEO) are outlined in the response to question J2.
It is stated that the CEO and directors of subsidiaries/affiliates are appointed by the Board. However, information on how board members themselves are recruited, terms of board members, and any diversity requirements (such as a balance of gender/geographic representation or particular skills on the Board) was missing. The Board is said to ‘evaluate and examine any vital projects and programs’ and be responsible for signing policy and strategic documents. Does the Board have any subcommittees, such as an audit committee? There is no mention of any regular Board evaluation, terms of Board members, or conflict of interest policy. This information is requested for the next report.

2 **Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes**

The Board of Directors meets every three months and discusses policies, resource allocation, budget, and other key issues. These discussions, as well as information about any complaints, grievances or potential risks, are prepared by the management team for the Board’s consideration. A risk policy (provided in the annexes) guides compliance with relevant laws and regulations.

3 **Complaints handling mechanisms and overview of complaints (internal and external)**

Employees are able to file complaints through an internal grievance procedure. An Employee Appeal Committee comprising members of the Labor and Management division hears the complaints. More information, as well as a link to the policy which outlines this process, is requested for the next report.

An example of how sponsors can submit a complaint and how the complaint is handled is provided. However, information about how other stakeholders can submit complaints is not provided. Are there special measures for children to submit complaints? The Panel requests this information as well as a link to the relevant policy in the next report. This information should also be made publicly available on TFCF’s website, with an overview of the process, expected timeline, and possibilities for appeal or escalation of the complaint. Currently, no information about complaints is available on the TFCF website, and this is important for stakeholders to know and be able to use the complaints process.

As for actual incidents in 2017, it is stated that no complaints were submitted by employees, and there was no mention of specific numbers of external
complaints. The Panel requests an overview of complaints from external stakeholders (including their nature and how many were resolved) in the next report.

K. Leadership is dedicated to fulfilling the 12 Commitments

1 The governing body and management are held accountable for fulfilling strategic promises

The report outlines the areas TFCF’s Board is responsible for in order to ensure accountability. It is stated that they are able to ensure accountability through “self-discipline (active) and heteronomy (passive)” – the Panel would like to know more about this, particularly, as in previous years, where there are evaluations of the Board, who undertakes these, and how often? The Panel would also like to know how management is overseen. How are staff performance reviews undertaken, how often and by whom? Are Board members involved in the CEO’s evaluation?

2 Inclusion of staff in discussing progress toward organisational accountability

The response explains that staff are involved in planning and decision-making, providing the example of a staff-planned conference. It is stated that there is an open working environment where staff are free to discuss what they like, and that their involvement will lead to better decisions and drive accountability.

The Panel would like to know how staff have specifically been involved in discussions about TFCF’s accountability. For example, how are they involved in the accountability reporting process? Is the Panel’s feedback shared and discussed with staff? Are there periodic discussions about successes and challenges?

3 Scope of this accountability report and influence over national entities

The report covers the whole organisation – TFCF’s headquarters in Taiwan as well as branch offices, affiliates, and international offices. All associated offices are visited annually by supervising departments for an annual evaluation, and management meetings allow communication between HQ and branches/affiliates (presumably also about accountability). TFCF’s working principles and code of conduct are also available to each unit/office, helping drive their accountability.