



Mihir Bhatt Jane Kiragu
Rhonda Chapman Nora Lester Murad
John Clark Louise James
Saroeun Soeung

Members of the Independent Review Panel/Accountable Now · Secretariat
Agricolastraße 26 · 10555 Berlin · Germany

January 13, 2018

Dear IRP Members,

Thank you on seeing our efforts on providing more evidence and examples. As for your reminding on the provision of direct links to documents like financial reports on TFCF's website, thank you for this great reminding. Here is the linking regarding our financial report, accountability report, and etc. at our website (<http://international.ccf.org.tw/about/about-us/accountability>).

As for the main weakness you point out at Indicator 4.10, NGO3, NGO4 and SO1, those have been properly replied through the collaborated efforts by my team (Chinese information collecting, and then English translation later). TFCF is an organization who underlines on accountability and self-responsibility. My team have also tried to answer the additional questions at the indicators although TFCF have been qualified with a fully addressed reply matching that indicator in our original report then.

Thank you for your accomplishment on TFCF's efforts for a good practice. Besides the good practice, I concern more about the best benefits and welfare directly related to around 120,000 needy children under TFCF sponsorship program in Taiwan and 35 countries. After all, this is the reason why TFCF is established. With a base of the infrastructure of 23 branch offices, 36 service centers and 12 affiliated institutions, 3 food banks and 5 program posts and two government entrusted programs (two hot lines) in Taiwan, 5 national offices outside of Taiwan respectively based in Mongolia, Kyrgyzstan, Swaziland, Vietnam, and Cambodia, and the international programs at Mynmar, Laos and China, we aim to provide those in need the help they need. Because we believe “ *Where there are children in need, there is TFCF* ”.

Sincerely

Betty Su-Chiou Ho
CEO/Taiwan Fund for Children and Families
(TFCF)

Cover Note on Taiwan Fund for Children and Families' Accountability Report 2016

Review Round December 2017

PROFILE DISCLOSURES

I. Strategy and Analysis

1.1 **Statement from the most senior decision-maker**

Fully addressed

In her opening statement, CEO of TFCF Betty Su-chiou Ho explains how accountability is central to the organisation's strategy, underpinning the six dimensions of the strategic framework. As the Panel requested last year, TFCF's engagement with stakeholders, citizens and volunteers is addressed, in addition to with donors.

Reference is made to management decision-makers utilising accountability by evaluating the impact of TFCF's programmes and considering how to improve these. The fact that the results of this evaluation were published for stakeholders and conveyed to the general public through a press conference is commended by the Panel.

TFCF appears to be expanding both their programmes (with new projects in Myanmar, Laos and Jordan) as well as their visibility as a CSO (by conducting research and sharing findings at a regional conference). These are exciting developments for TFCF and the Panel looks forward to hearing about how accountability continues to be part of these new endeavours.

II. Organisational Profile

2.1 – 2.2 **Name of organisation / Primary activities**

Fully addressed

A detailed overview of TFCF's primary activities – broadly under the categories of child protection and ending poverty – is provided. These activities are supported by advocacy campaigns and are aligned with TFCF's mission, vision, and values.

The Panel's question from the previous report, regarding what happens when a child is placed in a new home, was answered: TFCF provides support to ensure a stable life with a sense of home and security, and arranges mental health and psychological counselling.



2.3

Operational structure

Fully addressed

All TFCF offices and affiliates are not for profit, except for the charity shop, which supports families from the TFCF social enterprise programme to make a living. As requested by the Panel in the previous report, the separation of powers and responsibilities amongst the central office and country offices is explained.

What is TFCF's relationship with ChildFund Alliance (formerly CCF)? Until a few years ago TFCF was listed as one of 12 members of CFA, but now CFA only lists 11 members, not including TFCF. The report refers to TFCF's links with CFA many times and the TFCF email address is still CCF Taiwan - so has there been a change in the relationship and why?

TFCF's reply: Being a founding member of ChildFund Alliance, Taiwan Fund for Children and Families is dedicated to helping vulnerable children and their families as ChildFund Alliance does. We have the same mission and vision with the Alliance and are willing to take the responsibility to care more needy children and families in the world. However, due to the principle of "one member one country", it allowed only one member of ChildFund Alliance registered in a country. Although it allowed another member from working in cooperation in any country in combination with a previously registered member, it only can be proceeded under the agreement of the previously registered member.

In order to keep our services more efficient and autonomic, our board members have reached a common consensus during the board meeting to withdraw from ChildFund Alliance terminated on the date of 31, December 2014. However, we are willing to keep the partnership and collaboration with ChildFund Alliance to continually provide benefits to needy children. We do treasure our friendship and cherish our valued and trustable partners. We still keep close collaborations with 4 members of ChildFund Alliance: ChildFund International, USA、Christian Children's Fund of Canada、ChildFund Australia and BØRNEfonden (later withdrew from ChildFund Alliance).



2.4-2.7	<p>Headquarter location / Number of countries / Nature of ownership / Target audience <i>Fully addressed</i></p> <p>Regarding the countries where TFCF operates, other than the head and branch offices, the Panel would still request more clarification on the nature of the relationship with ChildFund Alliance. The report states that funding is provided for service delivery – but are the services designed together, or does TFCF have any influence over the work in those countries?</p> <p>A very comprehensive overview of the target audience and affected stakeholders is provided. The visualisation of these along the lines of the UN SDGs is helpful.</p> <p><u>TFCF’s replay:</u> TFCF maintain a partnership and cooperative relationship with four members of ChildFund Alliance, i.e., ChildFund International, USA, Christian Children’s Fund of Canada, ChildFund Australia and BØRNEfonden (later withdrew from ChildFund Alliance), in foreign sponsorship program in 30 countries. TFCF is responsible for sponsor acquisition and retention, while the four members of ChildFund Alliance design and implement services as well as provide child sponsorship correspondence and reports for sponsors. TFCF has no influence over the work in those countries of the four members, although TFCF makes donations to the four members to fund their emergency relief when major natural disasters occurs and their projects in Taiwan Supported Projects occasionally in their program countries.</p>
2.8	<p>Scale of organisation <i>Fully addressed</i></p> <p>The expenditure on overseas programmes was 0.03% of total expenditure in 2016 – this seems rather small when considering that TFCF operates in 35 locations outside of Taiwan.</p> <p>The Panel's question from the last report about Advisory Committee members was answered: these members are successful professionals who offer their knowledge, skills, and influence to help TFCF raise funds and gain traction. They are also officially fee-paying members. It does not appear that they actually provide advice on high level strategic or operational decisions.</p>



<p>2.9 – 2.10</p>	<p>Significant changes to previous reporting / Awards received</p> <p><i>Fully addressed</i></p> <p>The central office underwent some structural changes in 2016, with some divisions moved under new departments and the International Development Division now tasked with overseeing all international programmes.</p> <p>Why was the Training and Education division moved from the Social Work Department to the Human Resources Division? Does this division deal with training and education for staff rather than stakeholders?</p> <p>The Panel congratulates TFCF on one of its Branch Office directors' receipt of a Purple Ribbon Award in recognition of service workers, awarded by the Ministry of Health and Welfare.</p> <p><u>TFCF's reply:</u> Starting from 2014, according to the instruction of the CEO for our organizational reshuffle, we entrusted the Professor Liu from the Graduate Institute of Human Resources Management of National Central University for external evaluation. In order to improve the overall staff training and education, and develop talents with consistent standards, we integrate the team to develop staff professionalism and management. Those trainings and education programs are planned and provided for our internal staff for the purpose of the promotion and development of qualified personnel.</p>
<p>III. Report Parameters</p>	
<p>3.1 – 3.4</p>	<p>Reporting period / Date of most recent report / Reporting cycle / Contact person</p> <p><i>Fully addressed</i></p> <p>The Panel notes that the most recent report was actually on the calendar year 2015, rather than 2014.</p>
<p>3.5</p>	<p>Reporting process <i>Addressed</i></p> <p>A detailed explanation of the reporting process – including the role of senior management as requested by the Panel in their last feedback letter – is provided. It is a cross-departmental effort – but is there the opportunity for those who provided input to provide feedback before the report is finalised?</p> <p>The 2015 accountability report is available on TFCF's website. Is the report and the Panel's feedback also circulated amongst relevant staff and to the Board?</p> <p>The Panel notes positively that its feedback is used to discuss areas for improvement with the relevant departments within TFCF.</p> <p><u>TFCF's reply:</u> It's open for those related departments to provide any feedback any time to us before the report is finalized. Before submitting reports, the Secretariat will discuss with them based on their feedback, suggestion or any question regarding the report.</p>



	<p>The report and the Panel's feedback will be sent to the related department heads, directors and related staffs excluding the Board. However, our CEO will report the current status during the Board meeting.</p>
3.6 – 3.8	<p>Report boundary / Specific limitations / Basis for reporting</p> <p><i>Fully addressed</i></p> <p>An Environmental Management System (EN18) remains the only part of the report which is missing. It is stated that progress on this has been sped up after the Panel's last feedback letter. Is there an estimated timeframe for completion?</p> <p>The report covers the TFCF headquarters, branch offices, and affiliates.</p> <p><u>TFCF's reply:</u> As we replied in our last report (EN18), we agree that its overall benefits to the environment. However, it requires professional and experienced personnel to be responsible for planning and implementation. Since we are service-delivery INGO, we mostly spend time and money on our supported children and families. Therefore, after a careful consideration, we have decided not to set up any EMS especially we have TFCF CSO ERP is under way. In addition, regarding the emission reduction, our target is to make the annual meter-reading of utilities a negative growth. We will annually review it and commit to the promotion of energy conservation and environmental protection.</p>
3.10 – 3.12	<p>Significant changes in reporting parameters / Reference table</p> <p><i>Not applicable</i></p>

IV. Mission, Values, Governance, and Stakeholder Engagement

4.1	<p>Governance structure</p> <p><i>Addressed</i></p> <p>Comprehensive details of the governance structure are provided, with distinction made between the roles of the Board and Management Team. There is also more information provided on how the Board supports TFCF's mission and strategic plans.</p> <p>However, it appears that some changes in the Board's responsibilities have reduced their power of oversight. The Articles describe the role of the Board in appointing and firing the CEO - but this has been deleted in the list of Board responsibilities cited in the report. Similarly, the Articles state that the Board can dismiss the CEO (if two-thirds of directors so vote) but this power has been deleted in the report. How now is the CEO appointed and, if necessary, dismissed? Does the Board or other body also regularly appraise the CEO? And how is the remuneration of CEO (and other senior staff) determined? The report</p>
-----	--



	<p>states that the CEO reports to the Board, but the apparent changes to the Articles suggests that this power has been withdrawn.</p> <p>What is the difference between the five Standing Directors and the other ten Directors? Do the Standing Directors also have three-year term limits? Do these rather short term limits result in a lack of continuity amongst the Board? Furthermore, how many of the Directors actually attend Board meetings every three months? This could also potentially pose a challenge to continuity.</p> <p>The nature of the Advisory Committees is also clarified – these being volunteer supporters of the Branch offices.</p> <p>The Panel repeats its question as to the level of authority the Branch offices have.</p> <p><u>TFCF’s reply:</u> Sorry for this confusing. Actually, there is no change on CEO’s appointment by the Board. The appointment and dismissal of CEO is still under Board’s power and duties just like what has described at Article 8.5 in Articles of Incorporation of TFCF. At <u>Indicator 4.1</u>, I have mentioned that <i>other power and duties...Please refer to ...Articles of Incorporation</i>.</p> <p>Next time, I will also present the line concerning The appointment and dismissal of CEO into the list just like what have stated in the Articles of Incorporation.</p> <p>As for appraising CEO regularly, yes, we do have the arrangement.</p> <p>Each board meeting taking place every three month is a appraising to CEO. The CEO need to submit her performance report at each board meeting while there is an annual appraisal through the annual audited financial report that she submitted to the Board meeting at March of every year. In three year before the term, the CEO needs to report to the Board for an overall performance for this three-year term.</p> <p>As for the remuneration of CEO (and other senior staff), CEO’s remuneration is determined by the Board, but the remuneration of senior staffs are determined by following our government policy.</p> <p>Basically, the power and duties between the Standing Directors and Directors are all the same, except the Standing Directors could exercise their power by conventions in recess, but the proposal determined shall be submitted to the Board for a resolution by quorum. Both of them are eligible for a three-year term.</p> <p>In average, there are 12 to 13 board members among 15 directors attending every board meeting.</p>
<p>4.2 – 4.3</p>	<p><i>Division of power between the governance body and management / Independence of Board Directors</i></p> <p><i>Addressed</i></p> <p>By the apparent withdrawal of the Board’s power to appoint the CEO and hold them accountable (as mentioned in 4.1 above) the division of power is no longer clear. Please elaborate on this in the next report.</p> <p><u>TFCF’s reply:</u> The appointment and dismissal of CEO is still under Board’s power and duties. The division of power between the governance body and management is clear.</p>



4.4	<p>Feedback from internal stakeholders</p> <p><i>Fully addressed</i></p> <p>There are no formal mechanisms for internal stakeholders to provide recommendations to the Board, but channels of communication are open, with Board Directors' contact information available to all staff.</p> <p>An example is provided of how bottom-up communication between</p> <p>The Articles describe the role of the Board in appointing and firing the CEO - but this has been deleted in the list of Board responsibilities cited in the report. Similarly, the Articles state that the board can dismiss the CEO (if two-thirds of directors so vote) but this power has been deleted in the report. How now is the CEO appointed and, if necessary, dismissed? Does the board or other body also regularly appraise the CEO? And how is the remuneration of CEO (and other senior staff) determined? The report states that the CEO reports to the Board, but the apparent changes to the Articles suggests that this power has been withdrawn. Staff and the Board resulted in consensus on a strategic goal. Is this a common occurrence? And is there evidence that staff do feel comfortable contacting Board Directors via email or phone to provide feedback? Without encouragement to do so, staff may feel hesitant.</p> <p><u>TFCF's reply:</u> The appointment and dismissal of CEO is still under Board's power and duties. Still the same, nothing changes.</p> <p>As for appraising CEO regularly, yes, we do have the scheme and arrangement. Each board meeting taking place every three month is a appraising to CEO. The CEO needs to submit the performance report at each board meeting while there is an annual appraisal through the mean of annual audited financial report that CEO submitted to the Board meeting at March of every year. In three year before the term, the CEO needs to submit a report to the Board for an overall performance within this three-year term.</p> <p>As for the remuneration of CEO (and other senior staff), CEO's remuneration is determined by the Board, but the remuneration of senior staffs are determined by following our government policy.</p> <p>Yes, there are evidences that staff do feel comfortable contacting Board directors since some of our board directors are also the Committee Member to our local branch offices. They have many chances and opportunities through the occasion of activities or meetings that our local branch office hold at the local sites for our supported children and families. Some other board members in the area of architecture, law or academics could contribute their expertise in our local branch offices according to different needs requesting from the Branch, and they could communicate freely and directly. They are free to talk with each other.</p>
4.5	<p>Compensation for members of highest governance body</p> <p><i>Addressed</i></p> <p>Salaries are submitted to a governmental agency at the end of each fiscal year, and have been approved to date.</p>



	<p>TFCF's salary scale for employees (Board Directors and Advisory Committee members are not compensated) is provided.</p> <p>Furthermore, do employees in all offices (headquarters and branches in Taiwan and the 5 programme countries) receive the same salary, paid in US dollars? It would be expected that salaries are adjusted according to local salaries and living expenses.</p> <p>Non-salary benefits which are used to attract good personnel are also mentioned.</p> <p><u>TFCF's reply:</u> All employees in all offices (headquarters and branches in Taiwan) receive the same salary paid in New Taiwan Dollars based on the same job titles. As for the salaries in 5 programme countries, salaries are adjusted according to local salaries and living expenses which are paid in local currencies.</p>
4.6	<p>Managing conflicts of interest Addressed</p> <p>TFCF has created a Code of Conduct for Board Directors and senior management, which includes a section on declaring possible conflicts of interest as well as impartiality. The Panel welcomes this development.</p>
4.10	<p>Process to support highest governance body's own performance Partially addressed</p> <p>The Panel repeats its question from its last feedback letter about Board evaluations. An annex to the report showed an external evaluation of the Board of Directors from 2014, but this was not explained in the report. How frequently are such evaluations undertaken, and by whom? The evaluation appeared to be based solely on fulfilment of Board obligations. Examination of Board processes more broadly would be recommended, including opportunities for improvement.</p> <p><u>TFCF's reply:</u> The external evaluation by our government takes place every three year. Since it is 2014 that we have received an external evaluation, we will provide the external evaluation concerning the Board of Directors in our 2017 Report then.</p>
4.12	<p>Social charters, principles or other initiatives to which the organisation subscribes</p> <p>Partially addressed</p> <p>This question refers to external initiatives to which TFCF subscribes, rather than initiatives created by the organisation. Membership of the Christian Children's Fund would be an example.</p> <p><u>TFCF's reply:</u> TFCF subscribes to or endorses the following external charters/principles: ChildFund Alliance: We have strong partnership with ChildFund Alliance since 2002 (we have kept partnership with 4 members of ChildFund Alliance since we withdrew in 2014). GlobalGiving –We have been active, approved, and vetted member of the GlobalGiving network since 2015.</p>



4.14-15

List of stakeholders / Basis for identification of stakeholders

Fully addressed

TFCF's main stakeholders are children and their families suffering from poverty or children suffering from or at risk of violence or deprivation. Other stakeholders include partner organisations and networks, academia, funders, and volunteers. These stakeholders are prioritised into groups.

PERFORMANCE INDICATORS

I. Programme Effectiveness

NGO1

Involvement of affected stakeholder groups

Addressed

TFCF invites affected stakeholders to join in programme policy development, as well as project design and implementation. The Panel appreciates the inclusion of examples to highlight stakeholder engagement processes, and notes positively that end-of-programme feedback is used to adjust and improve future projects. Are there opportunities for stakeholders to provide feedback during the programmes, so that they can also benefit from any necessary adjustments?

The Panel commends TFCF on its approach to young people in the Youth Self Reliant Program, who are seen not just as passive service recipients but also active participants in shaping programme design and implementation.

It was still not completely clear how the E system tracks stakeholder and partner engagement, and the Panel requests more information on this – or the CSO ERP if that is in use by the next report.

TFCF's reply: We welcome any feedback or suggestion from our stakeholders during the programmes. Take the Youth Self Reliant Program as an example, they are actively involved in the design, implementation, monitoring and evaluation of policies and programs. They can provide any feedback during the programmes and make any adjustment needed. They can benefit from the adjustment.

Regarding the inquiry about E-system, Yes, we will provide more information after our CSO ERP is in use at our next report.



NGO2 **Mechanisms for feedback and complaints**

Addressed

The report states that there are clear processes in place which guide the submission of feedback and complaints – a helpful diagram depicting the process is provided. However it isn't clear whether the process depicted is restricted to appeals by individual programme claimants or applies to all categories of suggestions and complaints. It is stated that Submissions can be made online, through social media, by phone, and in person, and a response must be made within 10 days. However TFCF's website gives no information about complaint processes, and in the "Contact" section the options offered are just: donations, comments and other. How are stakeholders informed about the process whereby they can offer suggestions or complaints?

The example of a complaint by a foster family depicts how complaints are handled and resolved – and used to improve TFCF's work more broadly. In this case, branch offices were reminded of their duty to promptly and proactively assist foster families. This approach to learning from complaints is noted positively by the Panel.

Was this the only complaint received in the reporting period? The Panel requests an overview of the number of all complaints received and resolved in the next report. If this was the only complaint - is there evidence that the feedback and complaints process is well known?

Is it possible to submit anonymous complaints (the feedback and complaints process states that an ID card is required to submit a complaint)?

TFCF's reply: We have already added the "suggestion" and "Request for additional information" in "Contact us" page. The feedback/complaint processes is running internally which will be replied carefully. Those who would like to make a complaint can appeal in written form, in person and by communication channels (telephone, website, Facebook, Line, Email, etc.) to submit their feedback/complaints. Once the departments or the branch offices receives, the person in charge will take over and solve the problem. As for any serious or important issues, they will be reported to the supervisors, directors or our CEO for further instruction.

Names and email addresses are only used for return correspondence and are not retained. We also accept the anonymous complaints. However, the claimant has to provide the ID card number regarding to the sexual harassment.



NGO3	<p>Programme monitoring, evaluation and learning</p> <p><i>Partially addressed</i></p> <p>TFCF conducts MEL for its programmes in both a top-down and bottom-up approach – by directors and headquarters on the strategic level as well as by branch offices at the implementation level. An overview of MEL from programme design to evaluation is provided in a table. Examples, like those provided in NGO1 and NGO2 above, would better illustrate how these processes work in practice. A number of systems for tracking information and monitoring programmes are mentioned, but it is not clear how the results of evaluations have actually led to changes or response by management. Are the results used in planning future activities, projects and programmes? Furthermore, are the results of evaluations published? Restless Development is a good example in this regard.</p> <p><u>TFCF's reply:</u> Take our foster care family program as example, we hold the national foster care families meeting to listen to their needs, feedback and suggestions serving as a reference for our service. For example, after evaluation, our Northern Tainan Branch Office refers to their proposal to set up a foster advisory team to provide consultation services to those families. In addition, based on the survey from the foster families, we provide education and training at the beginning of each year which are designed in response to their demand.</p>
NGO4	<p>Gender and diversity</p> <p><i>Partially addressed</i></p> <p>It is stated that there is no exclusion of stakeholders by TFCF on the basis of gender, diversity or being part of a minority. It is evident that there are active efforts to include those with disabilities, with specific services tailored to those children. However, even though other groups aren't excluded from programmes, does TFCF make an effort to actively include them? Do these considerations inform the planning of TFCF's work?</p> <p>The Panel repeats its questions from its previous feedback letter: is there a specific anti-discrimination or inclusion policy in place, apart from the governmental regulations? And are there any improvement targets or benchmarks to track progress?</p> <p><u>TFCF's reply:</u> As we mentioned, there is no any exclusion from our supported targets, everyone could be enrolled into our program only when he/she has met our checklist for sponsoring program or transferred from our government for child protection or foster care. Take our child protection program in Taitung as an example, we positively include those minority, like aborigine mothers, as a developing groups and design programs for them to help them develop self-confidence, learn living and parenting skills. In doing so, it will help them decrease their pressure and the tendency of any child abuse.</p> <p>In Taiwan Fund for Children and Families, apart from the governmental regulations, we don't have any specific anti-discrimination or inclusion policy in place. This is because we don't exclude or anti-discriminate any groups which is against our mission. TFCF has been running for over 67 years, and we haven't received any related complaint.</p>



NGO5 **Advocacy positions and public awareness campaigns**

Addressed

TFCF's advocacy positions are evidence-based, and are supported by their data bank on children and youth in poverty, White Paper on children's rights, on-site observations and practical experiences.

A process for designing and implementing advocacy campaigns is presented, and staff can raise public policy issues to be adopted by TFCF (a detailed process is outlined).

How does TFCF ensure its public criticisms are fair and accurate? Information on exit strategies is also requested.

The Panel refers TFCF to good practice examples from [ActionAid](#) and [Oxfam](#).

TFCF's reply: All of our advocacy are evidence-based. The resources are from our data collection and analyses, such as the surveys, feedback, questionnaires and suggestion from our stakeholders and governmental statistics, news and medias. An example for reference is provided:

http://international.ccf.org.tw/news_detail/pressrelease/pressrelease/25

TFCF's guideline of exit strategies:

- Think about sustainability early on
- Consult with partners and stakeholders regularly
- Internal communicate constantly
- Plan for exit from the outset
- Deliberate on the human development indicators, GDP growth rate and SDGs indicators

TFCF's exit strategies principles:

- Ensure the work we have done is sustainable – this could be continuation of services or lasting changes in children's lives.
- Ensure the exit does not have a detrimental effect on the children and communities where we work.
- Ensure that momentum for change in the country is not lost.
- Ensure organization is able to develop principles to build into future programming.



NGO6 **Coordination with other actors** Addressed

An overview is provided of how TFCF chooses its partners and evaluates the need to collaborate with other NGOs on service provision. How does TFCF track which other organisations are doing similar work, and ensure their activities aren't duplicated, but support each other?

A cross-organisational cooperation network on Central and South America is described, where TFCF cooperates with ChildFund Alliance to provide community service programmes. How are the two organisations' efforts divided here?

TFCF 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. Are these kinds of arrangements codified in written agreements? What are the criteria or standards TFCF holds its partners to?

TFCF's reply: As we mentioned, the internal meeting will be conducted to choose working partners and exchange viewpoints to reduce resource overlapping and time wasting. And for ensuring that our partners working under the same standard of accountability, we will conduct some activities like experience exchanges, trainings, conferences and capacity building programs.

As for providing community service programs with ChildFund Alliance member, take the cooperation with Christian Children's Fund of Canada (CCFC) as an example, through TFCF funding the program and CCFC providing services, more children and communities were benefitted. Please refer to the attachment (Taiwan impact Nicaragua and Paraguay).

Taiwan Fund for Children and Families is involved in implementing SDGs to address global challenges through diversity service programs. TFCF applies SDGs as a standard in foreign programs which raise by local partner and TFCF foreign branch office. We codified the regulations with partner organizations in written MOU which renew every year.

We have partner and program assessment tools which focus on the organization assessment of leadership, administration, human resources, financial management, communications and monitoring and evaluation. There are five to ten criteria in every focus and it is ranked in four levels. This tool has been implemented yearly as part of the Annual Planning Process.

II. Financial Management



<p>NGO7</p>	<p>Resource allocation</p> <p><i>Fully Addressed</i></p> <p>Comprehensive systems for resource allocation and tracking are described. These need to comply with internal standards as well as governmental regulations, and TFCF is independently audited twice a year, as well by the government annually. These external audits help combat the risk of funds being misused, and TFCF has a system of financial checks on all office, branches and homes to minimise this risk internally.</p> <p>Graphs of income and expenditure are provided in the report, and the audit report was supplied – is this also available to the public on TFCF's website? If so, a link to the website would be appreciated in the next report.</p> <p>The accountability section of the website does list revenues and expenditure, but these figures differ from those provided in the report. What is the reason for this?</p> <p><u>TFCF's reply:</u> Thank you for pointing this out. This confusing is because the responsible department for our website has randomly picked up one exchanged rate between US\$ and NT\$ (although the exchange rate is officially correct, but not at the same day on calculation that our Finance Department applied). Without the same base for calculating exchange rate, no wonder there will be an error. Thank you for your reminding. Now the numbers of revenues and expenditure in US\$ are all the same after calculating at the same exchange rate.</p>
<p>NGO8</p>	<p>Sources of Funding</p> <p><i>Fully addressed</i></p> <p>The list of five largest donors does not include the Taiwanese government, which however appears to be the largest single source of funding. Do other governments or international bodies contribute substantially (i.e. over \$200,000) to TFCF?</p> <p><u>TFCF's reply:</u> Most of the donations are from the individual, few are from the corporate grant or government contribution. However, none of them are exceeding \$200,000.</p>
<p>III. Environmental Management</p>	
<p>EN16</p>	<p>Greenhouse gas emissions of operations</p> <p><i>Addressed</i></p> <p>An overview of TFCF's greenhouse gas emissions from water and electricity consumption from 2014-2016 is provided. The Panel notes positively that consumption of both commodities has reduced in each year. Were these figures just for the headquarters or for all offices in Taiwan and overseas?</p> <p>As most staff travel is by road and rail rather than air, TFCF stated that it is difficult to calculate emissions for this point. The Panel suggests it should be easy for TFCF to track the number and distance of trips that staff take for work (including, especially, air travel), and observe any trends in that way.</p>



Does TFCF plan to measure greenhouse gas emissions in other country offices?

TFCF's reply: These figures were for the headquarters and for all offices in Taiwan excluding overseas. We appreciate the suggestion which Panel provided for the calculation of the emission for the traffic. We will try to calculate the traffic emission and as well as the measure of greenhouse gas emission in other country offices from now on as per your suggestion.

EN18 **Initiatives to reduce emissions of operations**
Addressed

TFCF has 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.

The Panel commends TFCF's organisation of a staff competition for proposals to save energy and reduce carbon. This together with the idea of conducting a quarterly energy saving and carbon reduction initiative is identified as a **good practice**.

EN26 **Initiatives to mitigate environmental impact of activities and services**
Fully addressed

The main environmental impacts of TFCF's activities are greenhouse gas emissions. In addition to the efforts to reduce these as mentioned in EN18, several further initiatives to mitigate negative environmental impacts are described.

The Panel is pleased to see that the use of an energy saving service provider in one location has reduced electricity consumption by 40-50% in a trial, and that this service will be adopted elsewhere.

IV. Human Resource Management

LA1 **Size and composition of workforce** *Addressed*

The staff in Taiwan and overseas offices is provided, broken down by region and part-time vs. full-time contract. The number of senior staff is also identified – it would be interesting to know their geographical locations as well. Furthermore, regarding overseas offices, how many of the employees are local and how many are expatriates?

As stated in section 2.8 of the report, there are 7160 volunteers.

TFCF's reply: The senior staffs (directors) in Taiwan are shown as follows:

	1 st level senior staff	2 nd level senior staff
North	1	10
Central	6 (headquarters including CEO & Deputy CEO)	18



	South		7
	East		3
	Taiwan's outlying islands		3
The employees (all are full time) at overseas offices:			
		local employees	expatriate (representative)
	Mongolia	40	3
	Kyrgyzstan	26	3
	Swaziland	11	2
	Vietnam	7	2
	Cambodia	4	2
EC7	<p>Procedure for local hiring Addressed</p> <p>There is no specific local hiring policy, but locals tend to have an advantage in interviews. At the senior level, personal fit and performance are the main factors, rather than being a local hire – most senior staff are promoted internally. Figures on how many staff at which levels are local hires would provide a better picture of the proportion of local hires.</p> <p>TFCF sets salaries with reference to local NGOs as well as INGOs operating in the country, and the middle class pay level, in order not to undermine the local public sector.</p>		
LA10	<p>Workforce training</p> <p>Fully addressed</p> <p>All employees are entitled to receive on-the-job training at TFCF. Training courses are designed based on the needs of the employee, determined through feedback and discussion.</p> <p>In 2016, 0.34% of the budget was spent on training. The average training time per employee was 42.2 hours – 8 hours more than in 2015. Return on investment, calculated with the Brogden-Cronbach-Gleser model, was 88%.</p>		
LA12	<p>Global talent management</p> <p>Fully addressed</p> <p>TFCF branch offices examine human resources needs annually, and training programmes help staff develop their own career plans. This also helps with succession planning.</p> <p>All employees except for those who were on maternity leave received appraisals in 2015 – in response to the Panel's question from its last feedback letter. TFCF should provide these figures for each reporting period, to track whether all staff are consistently receiving appraisals.</p>		



LA13 **Diversity of workforce and governance bodies**

Addressed

A breakdown of staff by disability, aboriginal background, and gender is provided. It would also be interesting to know the split of gender amongst directors and supervisors (figures were provided for the board and total workforce). This would help the Panel better understand whether management positions are held predominantly by men, although 80% of the total workforce is female.

TFCF's reply: The split of gender amongst directors and supervisors:

	male	female
Director	29	19
Supervisor	19	78

NGO9 **Mechanisms to raise grievances**

Addressed

TFCF appears to take the wellbeing of their staff seriously, reviewing workloads and offering psychological consultations. One grievance raised by an employee in 2016 is still being processed. There was also one complaint in 2015, which was resolved after an open investigation. Was the director involved given training, or monitoring of their work, to ensure they improve their working style?

Were there any grievances lodged with management directly (rather than with the government as in the case above) and if so, how were these addressed?

The Whistleblower Policy mentioned in the previous report was not mentioned. The Panel repeats its request for a link to this policy.

TFCF's reply: Each year, TFCF provides training not only to staffs but also to directors. The training sessions for directors include the new labor laws made by the government and the skills in dealing with labor issues. Through the survey, those directors were satisfied with the training which was helpful and could apply to practical work. However, we haven't set up any supervisory mechanism to monitor their work to see if those directors improve their working style after the training. The directors also will be appraised twice a year.

In 2016, we held meetings on labor management quarterly. Through the mechanism of representatives of both employers and employees, the staff can discuss and decide on the proposals through meetings if they have any inquiries on work, management and welfare. All of the questions will be explained and responded by directors or Administration Department directly. In doing so, it helps reduce the appeals situation.

Please refer to the attachment for the Whistleblower Policy while Handling Sexual Assault Preventions and Events.

V. Responsible Management of Impacts on Society



SO1

Managing your impact on local communities

Partially addressed

A comprehensive overview of TFCF's programmes and services is provided. Child protection is a large part of this, and it appears that support is extended to families, support structures and the wider communities of the children. Residents in those communities are also involved through volunteering opportunities.

During programmes, assessments and evaluations are carried out, including a sample survey of the serviced community. It would be valuable to see examples of the kinds of feedback received from the communities, and how these are responded to.

TFCF's exit strategies are also explained. These mainly seem based on internal evaluations of the situation. Are stakeholders and the community also consulted on the exit process?

TFCF's reply: Take an example from the program carried out by our social workers in Chianghua Branch Office. We received one of the example of feedbacks from the child we assisted who lives in a remote area after a trip to Taipei for the purpose of exploring their view and values and helping them build up their ability in the society learning how to get along with different groups. He said: Thank you TFCF for arranging the trip to Taipei, the big city I have been longing for. In this trip, I learned the importance of the team work and the communication and how to take the MRT (Mass Rapid Transit). I hope that I will have a chance to see more places to explore my views. In response to his feedback, we have arranged more various places continuously to help children open their eyes to the world and learn to get along with minorities, like aborigines and the elderly. We cherish the feedback from those people we work and assist and pay close attention to their needs and design the service program to meet their needs.

We have questionnaire for the participants in every program. We have meeting in program to modify some implement details and evaluation when it finish. After gathering their feedback and suggestion, we will record it in program report and revise the program in next year. Besides, there are similar programs in oversea branch offices, international development division collect all the practical suggestion annually and share with other branch offices as a reference.

TFCF's guideline of exit strategies:

- Think about sustainability early on
- Consult with partners and stakeholders regularly
- Internal communicate constantly
- Plan for exit from the outset
- Deliberate on the human development indicators, GDP growth rate and SDGs indicators

TFCF's exit strategies principles:

- Ensure the work we have done is sustainable – this could be continuation of services or lasting changes in children's lives.
- Ensure the exit does not have a detrimental effect on the children and communities where we work.



	<ul style="list-style-type: none"> ● Ensure that momentum for change in the country is not lost. ● Ensure organization is able to develop principles to build into future programming. <p>Our community programs, both in the initial selection of community / resource inventories / needs surveys, as well as in the input and correction of work during service periods, and in the assessment of whether regular service is conducted on a regular basis, are constantly going through multiple activities Talk to / Listen to the voices of community residents in response to the needs of the community. The target audience includes: neighborhood chiefs, development association cadres, school teachers, event participants, youth working with local partners and communities, and even relevant experts and scholars. Share the plight of the community, as well as the goals of changing and prospecting together. In the community decision-making on whether or not to renew the program, the assessment includes: community overview, community awareness, resource networks and links, community motivation and community development, but also includes the results of the transfer to the community in the organization, or long-term Integration into community service options. Therefore, both the consultation of the general community residents and the interested parties, the evaluation of whether the service will be renewed during the course of the service or not will be incorporated into the voices of the local residents and the opinions of the reference stakeholders.</p>
SO3	<p>Anti-corruption practices Addressed</p> <p>The TFCF Financial Risk Management Policy was provided to the Panel. This does not seem to be exhaustive however (there is no mention of bribery, for example, and there could be more guidance on how to recognise instances of corruption) – are there further policies and documents on corruption related issues?</p> <p>The Panel repeats its question about evidence that staff is aware of the relevant policies. Whilst new staff are introduced to the policies in their induction, and an annual reminder is sent to staff about fraud, money laundering and whistle blowing – how does TFCF know that staff read and retain this information?</p> <p><u>TFCF’s reply:</u> Any corruption is strictly forbidden in TFCF. Please refer to the attachment for TFCF Anti-Corruption Policy which can be found in our manual book and will be introduced to the related staffs.</p>
SO4	<p>Actions taken in response to corruption incidents</p> <p><i>Fully addressed</i></p> <p>No legal cases were brought against TFCF regarding incidences of corruption in 2016. Does this mean that there were also no allegations of possible incidents raised within TFCF?</p> <p><u>TFCF’s reply:</u> None of any allegations of corruption incidents take place in TFCF.</p>

VI. Ethical Fundraising



PR6

Ethical fundraising and marketing communications

Fully addressed

TFCF complies with the fundraising regulations set by the government. All major institutional gifts and gifts-in-kind are published on the website – a link to the direct location on the website would be helpful in the next report.

Children are portrayed in fundraising campaigns with the use of fake names, or pixeled out to protect their privacy when needed.

The process for complaints relating to fundraising and communication activities is outlined – complaints will be responded to on the same or the next day. Is the complaints process available to stakeholders on the TFCF website?

A complaint regarding a spokeswoman's endorsement of TFCF was received and the public's concerns responded to. Were there any other complaints received regarding fundraising activities or communication?

TFCF's reply: The complaints process is running internally which isn't shown on our website. Any complaints could be submitted through our emails, face book, phones, blog or in person to TFCF. Each related department will handle those complaints or requests carefully. As for our fundraising activities, most of the messages we receive are the people who would like to give out their things, such as clothes, rice, books, computers, etc., to those in need.