FOREWORD FROM THE WVI BOARD CHAIR AND THE INTERNATIONAL PRESIDENT

(1.1)

Responsibility for the proper use of donor resources, and for the results attained with them, begins with the individual decisions taken by every staff member.

In a year of improved results in the field, despite ever-tighter financial constraints, we are heartened by the professionalism and ethical commitment of World Vision’s staff and volunteers.

This is reinforced by a spreading awareness of the value of accountability among members of the communities we serve. Many things contribute to this, but one, which became increasingly prominent in 2014, was our Citizen Voice and Action approach. More than 600 programmes in 45 countries employed this methodology, by which communities are empowered to understand their rights and call for better services, especially for their most vulnerable children. It goes without saying that an empowered community brings better scrutiny to bear on its development partners, like World Vision – and that keeps us all sharper.

Where we have become aware of failures – in the misappropriation of assets and cases of fraud – we are open about it in this report. We have used each incident as a lesson for management and staff. This included eight anticorruption workshops for 680 leaders and managers in the organisation. The fact that theft, fraud and corruption cases have not been significant, considering the scope and context of World Vision's work, is a testimony to the motivation and sense of vocation of the vast majority of our staff.

In addition to our enthusiastic endorsement of the INGO Accountability Charter, and a new commitment to publish information through the International Aid Transparency Initiative, World Vision continues to hold itself accountable to our own Child Well-being Outcomes. These are designed to enable ever-evolving annual analysis of the degree to which we are improving the lives of children in all our programmes – relief, advocacy, development and microfinance included.

In 2014, we continued to support the United Nations Every Woman Every Child initiative to fulfil the Millennium Development Goals relating to children’s and women’s health. Our US$1.5 billion five-year commitment is being independently reviewed at regular intervals, with a final report to be published in 2015.

2014 was a year with many new challenges. Large volumes of donor aid were channelled to sensitive locations like Iraq and Central African Republic. There was an urgent response to hurricane devastation in Vanuatu in the Pacific, and World Vision began to play a prominent role in promoting safe burials in the Ebola viral disease outbreak in Sierra Leone.

Each of these was a significant opportunity to do good for the world’s most vulnerable children – and to put our commitment to transparency and accountability to the test. We hope you will enjoy reading about those activities, and many others, in this report.
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About the Report

(2.1, 2.2, 2.3)

World Vision International (WVI) releases an accountability report every year that describes in detail the organisational accomplishments in fulfilling its commitments to various stakeholders. These include contributions to the well-being of children and communities, where the organisation works. The report presents World Vision’s accountability work for the fiscal year 2014 (FY14), the period between 1 October 2013 and 30 September 2014, as part of the INGO Accountability Charter membership requirements.

While World Vision (WV) adopted a two-year cycle for presenting a detailed report, with a shorter version published in between, this report presents the organisation’s accountability in reasonable size while complying with the reporting template of the INGO Charter. The report makes several references to World Vision’s 2012 accountability report, which presented accountability experiences in detail, highlighting systems, practices and policies of the organisation, including key changes and updates.

There are no significant changes from previous reporting periods in the scope, boundary or measurement methods applied in this report. It is, however, important to mention the following changes in World Vision’s operations:

- **Sale of Credo, VisionFund’s microfinance institution in Georgia.** This was the largest WV microfinance institution (MFI) in the Middle East and Eastern Europe region (MEER).
- **Humanitarian response in Iraq.** World Vision started new operations in 2014 to respond to the critical needs of people affected by the war in Iraq and Syria.
- **New operations in Central African Republic.** World Vision began operations in response to political crisis and social conflict.

This report is produced by World Vision International on behalf of all World Vision entities, including VisionFund International. It has been compiled by the Global Accountability team with inputs from all relevant entities and departments within the organisation. The report is reviewed by the WVI Operations Committee (OpComm) and World Vision International Board’s Audit and Risk Committee. After all reviews are completed, the report is again proofread, edited and laid out by a team before its final release by the Global Accountability Office. Our intention is to improve future reporting processes with direct information from national offices (NOs). We look forward to a time when NOs will fully adopt accountability components into their annual reports.

The report is prepared for all audiences interested in World Vision’s accountability work, including international and national non-governmental organisations (NGOs), INGO Accountability Charter members and other World Vision partners and stakeholders, such as government institutions, donors, local community leaders and members as well as our internal staff. As a member of the INGO Accountability Charter, World Vision publishes this report on the website of the Charter, together with the comments from the Charter’s Independent Review Panel (IRP) and World Vision’s response to the IRP feedback. The report is also published on World Vision’s website at [http://www.wvi.org/accountability/](http://www.wvi.org/accountability/). A summary of the content is shared with WV staff on its intranet site (wvcentral.org), encouraging all staff members to read it. All recipients are encouraged to share their feedback with World Vision through the contact person.

This report does not cover community-based civil society organisations (CSOs), which in some countries are contracted to manage particular aspects of programmes or specific projects. More information on accountability in our development approach can be found in the Programme Effectiveness section of this report.
Raising accountability profile

The World Vision leadership demonstrates its commitment towards promotion and enhancement of good accountability practices within the organisation, manifested through public statements and internal decision-making processes. During this reporting period the leadership decided to allocate additional resources required for a full-time leader for the Global Accountability unit, which allowed recruitment of a new WV Partnership leader in charge of all accountability initiatives of the entire organisation. After wide consultation with different internal offices a revised and simple definition of accountability was created for the organisation. The definition encompasses internal and external accountability practices and was adopted in January 2015; it will be shared in the next accountability report.

This common understanding of accountability helps different departments and entities to join efforts in enhancing good practices and building a culture of accountability for Word Vision.

- **World Vision International 2010 Annual Review**

  This document provides a high-level overview of the WV Partnership’s activities in 2010, including selected programme highlights and case studies.

- **World Vision International and Consolidated Affiliates Financial Statements**

  These full financial statements are audited by KPMG, the international accountancy firm. Note that the figures included in these financial statements differ from the aggregate figures given in the Accountability Report for the whole WV Partnership. This is because certain WV national offices are not consolidated in the World Vision International financial statements for accounting purposes.\(^1\) Audited financial statements for each of the non-consolidated national offices are available on their individual websites.

Accountability reporting

In the spirit of transparency, accountability reporting enables the assessment and disclosure of our achievements as well as areas where we fail to deliver on promises or to meet our own or international standards. It offers an opportunity for substantive analysis of the importance and effectiveness of our work at a time when there is increased demand for greater transparency on the part of all actors in global development cooperation.

In 2014, WV initiated accountability reporting at national offices, encouraging different offices to include an accountability component in their annual external reports, without having to write a separate report. This effort commenced with an accountability workshop for 29 staff members, organised in Swaziland, where a template and guide were developed. The template served as a starting point for encouraging offices to adopt an accountability lens in their reports. Representatives were drawn from all WV Southern Africa offices and from World Vision International. More details on NOs that adopted this accountability reporting will be included in our next report.

In our pursuit to realise the International Aid Transparency Initiative (IATI) objectives, WV has defined a roadmap committed to publishing on IATI, centralising and publishing WV’s information under one legal entity (World Vision International). The IATI publishing will start with grants-related information in 2015, while information on other funding streams will be published in 2016. More details on IATI publishing will be included in our next accountability report.

\(^1\)See Note 1 of the World Vision International and Consolidated Affiliates financial statements for additional detail on non-consolidated entities.
Profile Section
(2.4, 2.5, 2.6, 2.7, 2.8, 2.9, 2.10, 3.1, 3.2, 3.3, 3.5, 3.6, 3.7, 3.8, 3.9, 3.10, 3.11, 4.1, 4.2, 4.3, 4.4, 4.5, 4.6, 4.6, 4.7, 4.8)

Organisational profile

As indicated above, this report covers the work of World Vision International as a specific legal entity. Reference is also made to the WV Partnership, which is the collective federated network of national offices. World Vision is a Christian development, relief and advocacy organisation dedicated to working with children, families and communities to overcome poverty and injustice. The organisation serves all people regardless of religion, race, ethnicity or gender.

World Vision works in more than 90 countries, including urban and rural areas. The organisation employs local staff to develop local partnerships that strengthen communities and empower children. It is committed to helping children enjoy life in all its fullness. It works with families, communities and local partners and is geared towards improving the well-being of vulnerable children in the most important aspects of their lives. More details on the vision, mission and core values are presented on the WVI website www.wvi.org.

In the spirit of strengthening the good work done in technical areas, WV created three Global Programmes reflecting areas of its strongest expertise to provide leadership in the industry:

- VisionFund International
- Humanitarian and Emergency Affairs
- Sustainable Health – including Health and Nutrition, WASH (water, sanitation and hygiene) and Food Assistance.

Awards and recognition

While WV recognises the need for tracking awards granted to its entities, a tracking mechanism has not yet been chosen. Nonetheless, the following awards have been recorded:

- WV Haiyan response in the Philippines: First place in the Best Crisis Management category of PR Daily’s 2014 Nonprofit PR Awards. This award was granted for the swift, comprehensive and effective work communicating the needs of those affected by the typhoon Haiyan in the Philippines.
- WV Germany took first position in the Spiegel Online Transparenz Ranking. This ranking by Germany’s most influential news magazine, Spiegel Online, in the November 2014 edition focuses on transparency. In all three categories – objectives, activities and impact – WV received the highest rating with a top score of 5.0 points. Only one other German NGO reached this score. The ranking was based on a study carried out by Phineo, an independent non-profit organisation that specialises in analysis of NGO work and consulting for civic engagement.
- World Vision received three Project Model Accredited Learning and Support (PALS) Awards from Learn X Asia-Pacific Foundation for:
  - Best eLearning Model Bespoke/Custom – Finalist
  - Best eLearning Model Online – Gold

2 The word ‘partnership’ is used in an informal sense, not as a technical term referring to any specific type of legal entity.
Scope of WV programmes

The scale of the WV Partnership is shown in Table 1 below. These figures are for the WV Partnership (WVI and its affiliated entities). There were no significant changes in 2014 regarding the size, structure or ownership of the WV Partnership.

Table 1: Scale of World Vision International

<table>
<thead>
<tr>
<th>World Vision International in Fiscal Year 2014</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Programmes</strong></td>
<td></td>
</tr>
<tr>
<td>Operational countries</td>
<td>See Where We Work @ <a href="http://www.wvi.org">http://www.wvi.org</a></td>
</tr>
<tr>
<td>Children registered for child sponsorship</td>
<td>4,261,325</td>
</tr>
<tr>
<td>Number of children sponsored</td>
<td>3,411,861</td>
</tr>
<tr>
<td>Number of development programmes</td>
<td>1,660</td>
</tr>
<tr>
<td>Estimated number of children benefitting directly from WV programming&lt;sup&gt;3&lt;/sup&gt;</td>
<td>40 million</td>
</tr>
<tr>
<td>Average number of beneficiaries who received food aid in 2014&lt;sup&gt;4&lt;/sup&gt;</td>
<td>8 million</td>
</tr>
<tr>
<td><strong>Resources and Expenditure</strong></td>
<td></td>
</tr>
<tr>
<td>Total revenue (cash, food commodities and gift-in-kind)</td>
<td>2,804,601,314</td>
</tr>
<tr>
<td>Total expenditure</td>
<td>2,809,141,411</td>
</tr>
<tr>
<td>Expenditure on development programmes</td>
<td>1,700,470,770</td>
</tr>
<tr>
<td>Expenditure on relief and rehabilitation programmes</td>
<td>628,677,304</td>
</tr>
<tr>
<td>Expenditure on community education and advocacy</td>
<td>30,270,269</td>
</tr>
<tr>
<td>Administration</td>
<td>140,044,895</td>
</tr>
<tr>
<td>Fundraising</td>
<td>309,678,173</td>
</tr>
<tr>
<td><strong>People</strong></td>
<td></td>
</tr>
<tr>
<td>Number of employees (includes VisionFund International)</td>
<td>45,632</td>
</tr>
<tr>
<td>Volunteers</td>
<td>23,313</td>
</tr>
</tbody>
</table>

Governance

The overall governance and operational structure of WVI and its affiliated entities remains as described in our 2010 and 2012 Accountability Reports. This report gives relevant updates on the governance of WV and responds to questions raised by the Independent Review Panel regarding the 2013 report.

WVI Global Centre offices are responsible for global strategies, policies, standards and controls. The Executive Office of the Global Centre, based in London, houses the President’s Office and some Partnership leaders in key roles. Key functions (including IT, finance, programming, human resources and supply chain) are located in other

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<sup>3</sup> The figure of 60 million reported last year was a cumulative figure compared to the current figure (40 million) which is only for year 2014. The 40 million is made up of 35 million benefiting from ADP programming, including 4 million registered children, 7 million benefiting from HEA responses, 7 million from other large-scale projects and 3 million from VisionFund International, minus an estimated overlap of 12 million.

<sup>4</sup> The figure of 1.5 million reported last year is a monthly average whereas the current figure is for the full year 2014.
cities around the world. The full list of locations where WVI and its affiliated entities work can be found on the WVI website (www.wvi.org) under the link ‘Where We Work’.

WVI was incorporated in 1977 as a non-profit religious corporation in the State of California, USA. WVI has tax-exempt status under section 501(c)(3) of the US federal tax code based on the charitable and religious purposes outlined in its mission statement.

**Governance structure and decision-making process**

The federal governance structure that includes the WVI Board, the organisation’s highest governing body, and national boards, is optimal in supporting WV’s mission in practice. The WVI Board is composed of members from the national boards who are diverse in their experience and expertise. Because members come from the different global regions, they have a good understanding of their regional and national contexts and provide unique perspectives in representing stakeholders. The result is the ability to use their deep knowledge and bring strategic input and oversight at a global level.

The international board, which is part of the Global Centre (GC), sets policies that have Partnership-wide (global) implications. As members of the WV Partnership, national offices have voluntarily ceded certain reserve powers to the Global Centre, for the effective operation of the Partnership. These are:

- ensuring accountability
- providing global stewardship
- promoting the World Vision Way
- developing capabilities and leaders across the WV Partnership.

National boards (where they exist) provide governance oversight to their local entities. They have an important role in contextualising Partnership policies and, where necessary, setting additional national policies, provided these policies align with Partnership policies. This enables decision making closest to where those decisions have the greatest impact.

Of particular note in 2013 and 2014 revisions of the WVI Board Policy on National Boards and Advisory Councils was the establishment of a Charter for Relationships for Engagement, which further described decision rights, reviews and expectations between national boards and the GC. This has encouraged further clarification in published guidelines on matters of importance.

In 2014, effective risk management, including compliance, was a high priority for the national boards. At the national board level a specific effort was begun to develop national boards’ understanding of their critical role in risk oversight as per the Partnership Policy on Enterprise Risk Management and with contextualisation to meet local regulations requirements. The effort continues to be a focus for Global Governance’s efforts and includes training and development of tools for enhanced support to boards.

**Division of powers**

The WVI Board supervises and evaluates the president and chief executive officer (CEO) utilising a protocol of setting and annually assessing performance management objectives. The president and CEO have established a comprehensive support method for the WVI Board by designating senior staff to each committee to provide subject-matter expertise. The board also receives reports from management based on board-defined priorities.

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5 With the exception of certain decisions that can only be made by the broader Council Members.
Process to support the highest governance body’s performance

The World Vision International Board membership is representative of the regions where WV operates. Members are selected by electoral forums drawn from these regions based on defined criteria. The board has established a *Standing Policies Manual* that describes appointments, term limits, responsibilities and internal accountability mechanisms that support the effectiveness of the international board.

Reviews are conducted after each meeting to evaluate the performance of the board’s work on a regular basis. In addition, there is a comprehensive peer review conducted. In 2014, work began to establish an additional assessment protocol every three-year cycle based upon defined critical success factors for board effectiveness. All of these mechanisms are reviewed by the WVI Board’s Partnership Governance Committee, which is tasked with the responsibility of advising the board on areas of improvement for self-governance.

Number of members in the highest governance body

The WVI board has 24 members, 23 being independent/non-executive.

Mechanisms for internal stakeholders

There is continual, transparent and meaningful engagement between internal stakeholders and the WVI Board through the senior staff that serve the board committees as well as those presenting reports and updates to the full board. Recommendations from staff to the committees on various aspects of the ministry are considered regularly. In addition, there is a specific People Committee whose key objective is to advise the full board on staff issues; the board receives a report from management on the annual staff engagement survey.

In 2014, Global Governance initiated an annual assessment of the national boards and regional leadership on issues related to the health of the federated Partnership, particularly focused upon decision-making and collaboration. Those results were also shared with the WVI Board.

These examples demonstrate a systematic mechanism by internal stakeholders to communicate to the WVI Board on a variety of issues.

Compensation for the highest governance body members

WVI Board members are non-compensated volunteers. *Please note that the president and CEO, a compensated staff member, is an executive member of the board.*

Conflicts of interest

All WVI Board members must meet a high standard of criteria for selection, which includes ethical behaviour, and are selected based upon a solid reputation. They also must annually identify and disclose any actual or potential conflict of interest to guard against even a perception of impropriety that could damage the ministry. As per Partnership policy, personal financial and other interests related to affiliation and/or gain in any area related to government or private interests are included in the disclosures.

Diversity in composition of governance bodies

As a global organisation that includes within its structure and ministry the richness of different races, ethnicities, genders and cultures, WV governance welcomes and values diversity as a competitive advantage that contributes to effectiveness. In the important area of gender, both the WVI Board Standing Policy and the Policy on National Boards and Advisory Councils require that not less than one-third of the board be represented by either gender. There is an earnest effort to meet that requirement, despite challenges of recruiting qualified and dedicated volunteer members that also must meet additional criteria. In addition, effort is made also to recruit some qualified members from younger age groups to expand the diversity range.
The WVI Board consistently meets the standard of not less than one-third of its composition being of either gender, and 75 per cent of all national boards and advisory councils combined do so as well. Those boards and advisory councils that do not meet the requirement are held accountable for improvements until they are aligned with policy.

Global Governance utilises a matrix that identifies and evaluates diversity for each board and advisory council throughout the Partnership. A target of full alignment with policy in regards to diversity is set, and there is intentional work conducted by the Global Governance staff to monitor diligently and influence boards in order to meet the goal.

**Partnership and management policies**

World Vision has structures and systems guided by well-thought-through policy documents:

- **Partnership Policies** – Approved by the WVI Board, these are high-level guiding principles that set the tone, frame behaviours, and guide decision making. Where needed and appropriate, this includes delegation to the WVI president to generate more detailed management policies to assist.
- **Management Policies** – These are approved by the president or delegated to the management team.
- **Guidelines** – These are generated by the organisational unit that has management responsibility for the area and must be approved by the relevant Partnership leader. Guidelines help to contextualise and/or interpret the applicable policy to the standard required.


It is worth noting that our process for formulating public policy around our federated governance structure builds from a strong evidence base, expertise and learning, in line with the board policy. It focuses both externally and on intersections with internal policy.

Three tools compose public policy development: checklists and step-by-step guidelines; public policy cover sheets (containing all the essential facts and references about a policy); and the public policy library on [www.wvcentral.org](http://www.wvcentral.org) for communicating and disseminating policies and position statements. The organisation makes use of several resources:

- Balancing Risk and the Humanitarian Imperative in Fragile Contexts, Fragile Contexts Business Model, November 2011
- Speaking Up, December 2009
- Making Sense of Turbulent Contexts analysis (where applicable).

**Compliance**

World Vision is committed to fulfilling all lawful requirements in all of the countries in which it operates. As reported in previous reports, the management and governance mechanisms are kept in place to ensure compliance to these requirements. World Vision is not aware of any instances where an entity has been subject to legal action over anti-competitive behaviour, anti-trust, or monopoly practices or has been fined or sanctioned for noncompliance with environmental or other laws and regulations.

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World Vision International is not required to file the United States Internal Revenue Service Form 990 ‘information return’, filed by most US-registered tax-exempt organisations, but elects to disclose voluntarily similar information in this report – as indicated in Annex 2. Note that our microfinance subsidiary, VisionFund International, does file a Form 990, and our US fundraising affiliate, World Vision Inc., voluntarily files a Form 990 for the benefit of its US donors.
Programme Effectiveness
(3.12, 3.13, 4.1, 4.2, 4.3, 4.4, 4.5, 4.6, 4.7, 4.8, 4.9, 4.10, NGO1, NGO2, NGO3, NGO4, NGO5, NGO6, EN16, EN17, EN26)

Programme Accountability Framework (PAF) and engagement with communities

World Vision recognises that the essence of accountability is to respect the needs, concerns, capacities and disposition of those with whom we work and to answer for our actions and decisions. The organisation’s intent is to contribute to changes that result in the improved sustained well-being of children and communities. WV works with the most vulnerable to identify critical needs and seeks to ensure their right to receive assistance and protection on the basis of their informed consent. We recognise the importance of community involvement and participation in all activities and plans that affect the lives of communities.

Children participating in child sponsorship

The number of girls and boys participating in programmes continues to be evenly balanced. Half of the children participating in child sponsorship are between 5 and 11 years of age, while 12 per cent of children range between 0 and 5 years of age. Twenty-three per cent are 11 to 14 years old, with another 15 per cent older than 14. Of the total number of children participating, 1.8 million are in Africa (43 per cent of the global total); 1.4 million in Asia (33 per cent); 0.8 million in Latin America/Caribbean (20 per cent); and 0.2 million in the Middle East and in Eastern Europe (4 per cent). In total, the number of children participating was about the same from 2013 to 2014, reducing by about 0.5 per cent to 4.26 million children worldwide.

Countries with the largest increases in the number of children in sponsorship were Cambodia (increased by 23,044 to 97,070), Ghana (increased by 10,904 to 78,708) and India (increased by 6,479 to 346,575). Reductions were made as some programmes were completed: Thailand (reduced by 12,842 to 95,371), Colombia (reduced by 12,046, to 81,651) and Mozambique (reduced 10,044 to 98,856).

Revised World Vision Partnership Policy on Child Sponsorship

In 2014, World Vision’s Partnership-wide policy on child sponsorship was established by the WVI Board of Directors, replacing the previous policy from 2003. Underpinning this policy is the aim to partner with local communities and supporters to improve and sustain the well-being of children, especially the most vulnerable, by empowering children with their families and communities and inspiring supporters as change agents. It provides principles and accountability for staff, leaders and boards for the essentials of World Vision child sponsorship:

- Essentials of child sponsorship integrated within programming: principles for community-based care, protection and participation; the best interests of the child; equity and inclusion of sponsored children, together with other vulnerable children in their communities; child monitoring and response; parental permission.

- Essentials of child sponsorship in marketing and communication: empowering children through communications; trustworthy advertising; privacy; the supporter experience.

- Essentials of sponsorship funding: including principles for transparency in the use of sponsorship funds, and funding that responsive to field needs.

- Accountability: internal accountability for results reporting, systems and processes, minimum standards, and interagency codes of practice.
Evidence of effectiveness: Child Sponsorship Research

In recent years WV has invested in promoting evidence-based practice, in improving transparency and accountability with communities and supporters, and in improving the effectiveness and impact of its programmes. To date, rigorous research conducted in partnership with research institutions has tended to focus on specific sector-based programming (for example, in education and health), implemented within WV’s broader programmes. Little had been done to demonstrate how these sectoral approaches combine within a child-focused, community-based development programme to improve child well-being and how this is supported through child sponsorship.

The Child Sponsorship Research project was established to fill this gap through an exploration of the following research questions:

- What contribution do WV programmes make to the well-being of children, including the registered/sponsored children? Do the most vulnerable children participate or benefit?
- How does WV’s community-based approach support communities to improve the well-being of their children?
- How does WV’s Christian identity inform the way it works?
- How effective are child sponsorship activities (that is, Sponsorship communications and child monitoring) in creating life-enriching experiences for children, communities and supporters?
- How do programmes enable communities to sustain improvements in child well-being?

The research is being conducted in three phases. Phase I was completed in FY14; it comprised a desk review of findings of existing evaluations and research. The review found improvements in child well-being in many of the communities in which WV works, but it also highlighted that WV’s evaluation quality is typical of NGO evaluations conducted primarily for learning and accountability purposes. It is not produced to academic standards of rigour.

Phase II sought to explore the research questions by leveraging and strengthening programme evaluations that were planned for 2014. Eight programmes in five countries (Uganda, Bolivia, Sri Lanka, Armenia and Cambodia) were selected. Phase II is being conducted by WV’s own researchers, with guidance from academic partners. Approval from an external university ethics review committee was attained for the research design to enhance the rigour and quality of Phase II evaluations. Phase II is due to be completed in 2015.

Phase III will be conducted in partnership with a respected external academic institution and will be completed in 2016.

Involvement of affected stakeholder groups

The Development Programme Approach (DPA) is designed to empower local stakeholders to lead the development process from the beginning. Together with WV, local stakeholders do a careful analysis of their context, identifying the gaps in child well-being and which resources already exist. WV then works with communities and stakeholders to negotiate, plan and manage their joint work towards achieving a shared vision of child well-being. It is this joint analysis, planning and decision-making process that empowers local stakeholders to own the project plans that are developed within Area Development Programmes (ADPs). Implementation should also be jointly baselined, monitored and evaluated.

World Vision recognise that children exist within a network of different relationships, institutions and systems within a family and community, and at the national and global levels. The stakeholders within this network provide many of the essential resources and services that children and their families need to thrive, such as access to education, health care, nutrition, shelter and protection. They are ‘duty-bearers’, and WV recognises that they have a legitimate responsibility for child well-being. Given the number of duty-bearers and their ability to affect children’s well-being, it does not make sense for WV to develop and deliver its own programmes in isolation. Instead, WV seeks to work effectively with duty-bearers from the beginning of a programme in ways that are designed to strengthen and empower them, building on their interests, mandates, strategies, roles and capacities. This belief underlies WV’s approach to sustainability.
Sustainability is already at the core of WV’s Ministry Goal (the sustained well-being of children within families and communities, especially the most vulnerable) and WV’s Development Programme Approach (DPA). Indeed, one of the main reasons for developing WV’s DPA was to address concerns about limited sustainability of child well-being gains after a WV programme ended.

World Vision’s approach to sustainability is based on the understanding that our contribution to a community’s journey will always be temporary. We define sustainability as ‘the ability to maintain and improve upon the outcomes and goals achieved with external support after that support has ended’. The challenge is making sure that the positive changes to child well-being achieved as a result of a WV programme last beyond its transition. This is always multifaceted. In every context where WV works, key ‘drivers of sustainability’, including an intentional drive to build ownership and to partner effectively and appropriately with local stakeholders, need to be built into the DPA and associated technical programmes. This increases the likelihood that improvements in children’s well-being will be sustained beyond WV’s involvement in a programme area. Priority focus areas are:

- **Local ownership:** The programmers’ vision and priorities are developed with and owned by the community and local partners. This is after an in-depth shared exploration of child well-being in their own context. There are clear plans for how local actors will continue mutually accountable dialogue and action on child well-being priorities after WV’s engagement has ended.

- **Partnering:** Shared projects (including those linked to technical programmes) are developed and implemented by multi-stakeholder and cross-sector working groups. Local groups and organisations are developing and using the skills to work effectively together for child well-being, balancing their priorities and interests. Governments, regulators, traditional structures, the media and the private sector are engaged and play a role. Churches and other faith-based organisations are actively engaged, building on their sustainable presence and influence with their congregations and wider communities.

DPA partnering increases the sustainability of child well-being by:

- developing voluntary and mutual accountability among groups working together on common priorities
- building the capacity to respond cooperatively, efficiently and effectively (achieving the benefits listed above)
- building a culture of ongoing learning that helps future responses to child well-being needs to be appropriate and effective.

**Citizen Voice and Action**

Citizen Voice and Action (CVA) is a social accountability approach that equips communities to constructively hold their governments accountable for the commitments they make. CVA evolved from years of practice and research in community-based performance monitoring (CBPM) and following the publication of the 2004 World Development Report entitled *Making Services Work Better for Poor People*. The social accountability movement gained momentum resulting in new approaches and models such as CVA being developed. Up to the first quarter of FY15, more than 600 WV ADPs in 45 countries were applying the approach to improve child well-being. Across the Partnership, CVA practitioners and communities report improvements in services and increased development outcomes as a result of their CVA work.6 The internet-based platforms (Crowdmap and CVA YouTube) are kept updated to ensure that all interested parties – both external and internal – have access to information and documentation resulting from CVA work.7

World Vision currently works with a number of research partners to evaluate the impact of CVA across our development-programming portfolio. Current partnerships include the University of Oxford, Georgetown University, Columbia University, Johns Hopkins University, the Institute of Development Studies, Joint Poverty Action Lab (J-PAL) and the Overseas Development Institute. WV also works closely with civil society organisations,

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6 See ‘CVA Crowdmap’ at [https://casestudescva.crowdmap.com/](https://casestudescva.crowdmap.com/) for practitioner stories and documented results from CVA work.

7 For practitioner stories and documented results from CVA work, see ‘CVA Crowdmap’ at [https://casestudescva.crowdmap.com/](https://casestudescva.crowdmap.com/). For more information on the technical aspects of CVA, see citizenvoiceandaction.org and [https://www.smore.com/w3xy-citizen-voice-and-action](https://www.smore.com/w3xy-citizen-voice-and-action). (Note: the next two URLs provide greater insight into CVA)
local and national government and, increasingly, with the private sector to develop context-specific, sustainable partnerships where CVA can flourish. Expanding CVA into other sectors such as resilience and livelihoods, and water, sanitation and hygiene (WASH), the private sector as service deliverer (under contract to the government service providers) became a key stakeholder in the accountability process. Currently, CVA is being piloted in DRC with mining companies to support the transparent extractives platform and transform the relationship among communities affected by mining operations, the private sector and government.

WV’s experience and evidence from CVA has enabled the organisation to contribute to numerous national, regional and global policy forums and positions on the accountability mechanism for the Sustainable Development Goals (SDGs) – pushing for citizen engagement, including children, through social accountability and other means.

WV national offices are also intentionally building social accountability approaches such as CVA into the programming work, because evidence suggests that it is an effective way of building an enabling environment, holding power-holders accountable for basic services, and promoting inclusion of vulnerable groups in policy and decision-making processes. Recent studies that include CVA also indicate sustainability of child well-being outcomes because it builds local skills and capacity for collective action that will remain after WV’s contribution to the programme has ended.

This joint analysis and exploration process is intended to enable WV staff to build strong relationships with all key stakeholders. In the process staffs develop a good understanding of the activities, power dynamics and linkages that exist in the local area. WV’s engagement in the programme area will be based on this understanding, and this should ensure that WV’s contributions do not duplicate or undermine existing activities and resources. WV programme teams support local stakeholders to define and work towards their own ‘preferred future’. Bringing groups and organisations together to collaborate in this way can change the local power dynamics. This enables the poor and marginalised to negotiate with duty-bearers for the protection of rights and provision of services for their children and families.

**Accountability to affected communities**

Reporting on accountability to communities became a requirement for WV’s national office annual child well-being (NO CWB) reports from 2013. This requirement is being implemented in phases, with a gradual increase in the number of NOs reporting each year. Sixty-two out of the sixty-three NO CWB reports for 2014 included a section dedicated to accountability to children and communities and cover the four areas of the WV Programme Accountability Framework (PAF): information sharing, consulting with communities, promoting community participation, and collecting and acting on feedback and complaints. Each report was assessed against a quality scale that was previously applied in 2013, allowing the quality of reporting in 2014 to be compared with the previous year. There was comparative reporting on quality over the four areas of the PAF. This rating assesses the quality of the reporting only, and although it is not an indicator of the quality of WV’s accountability practice at field level, it nonetheless provides a useful snapshot of programme practice.
Figure 1: Trends in quality of reporting FY13–FY14

<table>
<thead>
<tr>
<th>Report rating (max of 3 per component)</th>
<th>Average rating by PAF component across all reports</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participation</td>
<td>1.5</td>
</tr>
<tr>
<td>Information Sharing</td>
<td>1.4</td>
</tr>
<tr>
<td>Consultation</td>
<td>1.4</td>
</tr>
<tr>
<td>Feedback &amp; Complaint Management</td>
<td>1.1</td>
</tr>
</tbody>
</table>

The report review provided anecdotal evidence that improving WV’s accountability leads to increased trust between WV and the community, enabling communities to manage their projects better and ensuring that their feedback is incorporated into improved programming for child well-being (CWB). The reports also highlighted many examples of good practice in the four accountability areas; for example, applying social media and tools such as exploring perceptions, message box, drama, posters, banners, name boards, and leaflets to share information with communities. ‘We now have more knowledge about WV as we can read from the notice boards and meeting notices are shared on these boards, allowing us to participate meaningfully in programming’ (male community member, focus group discussion held in Zimbabwe). One programme has set up context-specific consultation spaces for boys, girls, adolescents, youth, community leaders, representatives and partners to ensure they are all adequately involved in decision making. Programmes are also highlighting the value of community participation to identify project priorities, formulate log frames and enhance project evaluations. Innovative methods for collecting feedback and complaints have also been employed, including the use of the Photo Voice tool with children to collect their feedback during evaluations. Photo Voice is a tool that allows children to use photography and videography to capture experiences for sharing with others.

The reports also highlighted some of the continuing challenges being faced by NOs in their understanding of programme accountability, application of the PAF accountability standards, measuring progress, completing the feedback loop and addressing staff capacity-building needs for accountability. As a result, World Vision is addressing these challenges.

A positive finding from the CWB reports is that NOs continue to show ability and willingness to identify and address accountability challenges themselves. For example, WV Mongolia included the following in its CWB report – ‘One of the key challenges noted by the community is the poor follow up done for the recommendations provided by them’ – and suggested the following solution – ‘Semi-annual reviews with the communities will help to provide feedback to the communities regarding the progress made for their recommendations’.

The CWB reports also revealed that several NOs have conducted a voluntary programme accountability self review, the findings from which are used to help formulate an accountability action plan for the NO. One self-review conducted by WV Vietnam states: ‘It is particularly encouraging to note that 34/39 ADPs (87.2 per cent) agree that communities are informed about WV mandate, core values, planned activities, target beneficiaries, and their rights to provide feedback.’ The findings also help to identify and find solutions to some specific challenges: ‘Overall, as WV Vietnam reflected on our work, it became clearer to us that there are many groups and committees operating at community level which require better collaboration to avoid overlapping and overburdening community participation.’
In 2014, Complaint Response Mechanisms (CRM) remained a critical standard in the implementation of any food programme. Beneficiaries shared their concerns and received proper responses. Particularly with the introduction of Ministry-Wide Risk Assessment Plans (MWRAP) across the WV Partnership, CRMs were prioritised as risk-mitigating factors that require regular monitoring during audit reviews.

World Vision engaged in a number of strategic, cross-agency initiatives on accountability and external publications. They include:

- Development of core humanitarian standards (CHS): WV participated in testing the CHS in Kenya, Niger, Somalia and India. A CHS verification model was tested with Humanitarian Accountability Partnership (HAP) through a mock audit process conducted with WV United Kingdom (WVUK) and the Haiyan response.
- Joint accountability to affected populations (AAP): WV participated in the first communicating with communities (CwC) interagency assessment in Iraq in order to understand information needs of communities affected by the crisis and used findings to initiate AAP mechanisms (training staff and raising funds for AAP).
- WV Sudan staff members and colleagues from the Active Learning Network for Accountability and Performance (ALNAP) and CDA Collaborative Learning Project presented action research on feedback mechanisms at the ALNAP annual meeting in Ethiopia as well as the Inter-Action annual meeting in Washington DC. This partnership led to the release of a report entitled We are Committed to Listen to You in October 2013. The report documents WV’s use of community-level accountability mechanisms in Darfur, Sudan, listening to and learning from the communities with which we work.
- Presented learning’s from embedding accountability and CwC mechanisms in the Haiyan response at the ALNAP conference in Ethiopia.
- Real-time evaluations (RTEs) in Haiyan and South Sudan included questions about AAP. Reports are available on the ALNAP website. A paper on RTE was presented at the American Evaluation Association annual conference in Denver, Colorado, USA.
- In 2014, WV Cambodia chaired the Humanitarian Accountability Network and led interagency research into accountability during the 2013 flood response.

**Building staff capacity**

To build organisational capacity in accountability, WV Humanitarian and Emergency Affairs (HEA) promoted the Programme Accountability Framework (PAF) across regional and national offices with a focus on disaster-prone, fragile contexts and humanitarian responses. WV’s commitment towards accountability to communities and Protection from Sexual Exploitation and Abuse (PSEA) was operationalised by raising staff awareness through humanitarian accountability training and extending capacity building to other organisations.

World Vision engaged in a number of strategic, cross-agency initiatives on accountability and external publications, including:

- **Orientation to accountability:**
  - In the Asia Pacific region, 276 staff were oriented to accountability in relation to their work. Eighty were from the Haiyan response.\(^8\)
  - The Haiyan team developed a three-minute and a nine-minute video to orient staff to accountability. A draft interactive e-learning module was also developed and will be completed in 2015.\(^9\)
  - In the East Africa region, 96 staff were trained on accountability to communities.
  - In the Syria response (Jordan), 89 staff were trained on accountability to communities and international standards.

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\(^8\) [http://www.alnap.org/story/164.](http://www.alnap.org/story/164)

\(^9\) See [https://www.youtube.com/watch?v=R1VudHw-4E](https://www.youtube.com/watch?v=R1VudHw-4E) and [https://www.youtube.com/watch?v=THvoehkF4eM.](https://www.youtube.com/watch?v=THvoehkF4eM)
- Protection from Sexual Exploitation and Abuse (PSEA):
  - WV conducted two trainings on PSEA for a total of 76 staff members in the Sudan programme. These trained staff are currently sensitising other members of staff on PSEA and displaying banners on PSEA during food distribution to create awareness in the local communities in the Nyala and Blue Nile regions.
  - A framework for the prevention, mitigation and response to gender-based violence in emergencies and fragile contexts was developed.
- Competency-based training:
  - In Asia Pacific, 41 staff received competency-based training. These staff members were from WV Cambodia (12), WV Development Foundation Haiyan response (7), and WV Bangladesh (22). Competency-based training is in-depth and uses do-to-learn approaches for developing practical skills in designing, monitoring and implementing accountability systems.
- External staff training and support:
  - Sixty-two staff of implementing partner community-based organisations in the Syria response were trained on AAP and international standards.

Building on local capacity

In the Haiyan response community capacities were assessed as part of the rapid assessment, using the BRAT (basic rapid assessment tool). In East Africa, refugees in Adjumani (Uganda) helped to set up and manage child friendly spaces.

Community consultation

Consultation and information-provision mechanisms were developed across a number of disaster responses and were tailored to context. Examples are drawn from the Haiyan response, where there were innovative ways to share information with communities (this was undertaken in partnership with First Response Radio and Radio Abante), and from Iraq, where WV contributed towards setting up the internally displaced persons crisis call centre and hotline. Operations in Jordan provided information through leaflets and regular meetings with communities on:

- who WV is and the project scope
- distributions (when, what)
- complaint and feedback mechanism.

In Jordan the beneficiary selection criteria were communicated through an accountability officer or field monitors due to tension from the conflict. Refugees within Dolo Ado (Ethiopia) helped to select appropriate water containers.

Feedback and complaints mechanisms

In 2014, complaint response mechanisms (CRMs) remained a critical standard in the implementation of food programmes. Beneficiaries shared their concerns and received proper responses. Particularly with the introduction of Ministry-Wide Risk Assessment Plans across the WV Partnership, CRMs were prioritised as risk-mitigating factors that require regular monitoring during audit reviews.

In the Philippines a comprehensive complaints and feedback mechanism was established in Haiyan, including a database to track and manage complaints. In Somalia, within the SomRep programme, an SMS (Short Message Service) feedback mechanism pilot in Baki District yielded valuable feedback on programme activities, particularly on the selection criteria.

Numerous mechanisms were used as part of the Syrian response:

- In Jordan – a diverse complaints and feedback mechanism that included:
  - field visits and focus groups discussions with beneficiaries to collect feedback

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10 SomRep is short for World Vision Somalia’s Resilience programme.
xing of some projects such as construction of boreholes within
ations and visits to offices
ject deliverables,
ws were used in making programmatic
stribution point
led
www.speedevidence.com
project was completed in 2014, and the product is available
disaster
mobile technology in
national offices. In 2013,
technology into accountability mechanisms where
A growing number of
case, feedback was used to build accountability mechanisms
in such contexts. The project was developed to help maximise two-way communication with
disaster-affected communities. It also enhanced WV’s evidence base and improved response decision making. This
project was completed in 2014, and the product is available for anyone to use from the following location:

Case Study: WV Sudan accountability system

World Vision Sudan (WVS) embarked on an extensive community engagement process to establish community
preferences in information provision, consultation with communities, promoting participation, and collecting and acting on
feedback and complaints mechanisms. Feedback from the assessment enabled WVS to design an accountability system that
was aligned to the cultural setup, context and other factors that boost acceptability and full utilisation. As part of the
project start up for all projects, communities were informed about the project start and end dates, project deliverables,
name of the donor, development of the selection criteria, their roles in the project, names of contact persons and
mechanisms for handling feedback. In all the projects meetings were conducted with the leadership first, then the entire
community. For example, in water, sanitation and hygiene (WASH) projects, signboards with World Vision and the donor
were strategically positioned at each water point clearly showing the funding partner – USAID, KOICA, etc. The same
applied to every food distribution point. Signboards were updated on a monthly basis, and they showed food types and
ration sizes. In the Food Assistance projects guides that spelled out key information to be shared with beneficiaries on a
monthly basis were developed and shared as part of strengthening information provision to communities. In addition, a
pre-distribution address where pertinent information was shared on a monthly basis was required before any distribution.

Generally, all projects were implemented on the premise of assessments done to help understand communities’ needs and
preferences. As part of enhanced consultation, regular monitoring, collection of feedback and evaluation were required for
all grant projects. Women, men, girls and boys were consulted. Their views were used in making programmatic
modifications. For example, internally displaced children in Food for Education programmes were consulted on a bi-
monthly basis through a post-distribution monitoring system.

Communities were also consulted during implementation of some projects such as construction of boreholes within
schools, location of food distribution points and selection criteria. Consultations were also made on setting up committees
such as food distribution, WASH and Voluntary Lead farmers, among others. However, WV Sudan is working on
formalising and having systematic consultations with communities, where these processes are documented and reported
on a regular basis along with other project deliverables. In other projects, letters, telephone calls and visits to offices
provided feedback.
WVUK, together with International NGO Training and Research Centre (INTRAC) and the Social Impact Lab Foundation (SIMLab), who own the Frontline SMS Open Source software, began important accountability work in 2014. The Department for International Development (DFID)-funded pilot project focuses on designing, monitoring and implementing three approaches of beneficiary feedback mechanisms within DFID Global Poverty.

Action Fund also funded health projects. The pilot was during the reporting year and was carried out in seven projects in Somaliland, India (2), Tanzania, Pakistan, Ethiopia and Zimbabwe. The context analysis method used social, technological, environmental, economic and political factors to assess local context and barriers and incentives to give feedback. The results led to contextualised design of beneficiary feedback mechanisms in each project.

Performance and risk monitoring

World Vision’s measurement framework

World Vision is currently going through a fundamental change process in how its programmes and projects are structured and funded, which will shift away from individual project designs, funded geographically, to country-level programmes designed and implemented more strategically and measured and reported on more systematically to enhance accountability and learning at all levels. This process is currently in an action-learning phase but is planned for organisation-wide roll out by FY17.

During 2014, the organisation also developed a new online programme management information system, Horizon 3, which brings together previously disparate systems to track and report on finance, sponsorship and programme-related data. During FY15, a second wave of implementation will include a range of enhancements such as mobile data collection, dashboards and reporting. This will significantly strengthen the organisation’s ability to utilise data for timely reporting and evidence-based decision making.

World Vision continued focusing its development work in sponsorship-funded Area Development Programmes (ADPs). These ADPs are geographic areas of intervention where typically 3–5 issue-based projects are implemented according to local needs and capacity, for example, nutrition, child protection, livelihoods, mother and child health. Since 2010, the organisation has focused on designing and implementing projects with local partners, including community members, integrating advocacy work and a focus on the most vulnerable children. Areas of intervention are now more closely determined by the field NO strategy. Since 2012, efforts have been made to ensure that findings from baselines and evaluations are shared with communities, partners and project staff to validate (or question) and discuss the findings.

To enhance organisational accountability to communities, and strengthen programme effectiveness, WV is also piloting an annual community review process to discuss progress, successes and challenges, including results from monitoring and complaints and feedback mechanisms, and to validate or update programme implementation plans for the next year.

- **Design:** Programmes are designed and documented using both a narrative format and a logical framework to detail the goal, outcomes, outputs and activities in each project within the ADP. An indicator tracking table and monitoring-and-evaluation plan are developed based on the log frame for use at the programme level for management and for accountability to donors.

- **Baseline:** Key outcome indicators are measured during the first year of programme implementation in each ADP. These indicators provide baseline data for the specific area of intervention. This information is used to validate (or update) the programme design and to use as a comparison with a future evaluation. This is typically a population-based survey (sample) of approximately 600–900 households within the target area and measures indicators across the different projects for an integrated approach. Child-focused measurement tools are also used to measure other aspects such as youth well-being or literacy levels.

- **Monitoring:** Regular monitoring is undertaken at the individual project level by staff, volunteers or local partners as part of ongoing activities. This supports good project management and can flag any issues arising during the implementation.
**Evaluation**: Key outcome indicators are again measured at evaluation (after 3–5 years) to measure changes in child well-being using the same methods but including qualitative data, typically through focus group discussions and key informant interviews, to triangulate data, better understand the findings and explore unexpected or unplanned changes with the community members, including children.

**Global national office dashboard**

In addition to ongoing monitoring-and-evaluation activities, WV has implemented several mechanisms to assess and follow up on national office performance and capacity. The Global national office dashboard (GNOD) is a semi-annual monitoring report of field NOs. In 2014, the GNOD included a set of 27 key performance indicators in 11 programming and operational dimensions. The GNOD informs the Programme Capability and Performance Review (PCPR), an annual Partnership-wide management review which measures NO performance and capability to deliver on programming outcomes. The PCPR looks at GNOD ratings and incorporates feedback and recommendations from regional office and support office partners to assess performance in seven programming and operational dimensions of field-facing activities. GNOD and PCPR focus on measuring the extent to which field NO systems and programs meet agreed Partnership standards in key areas and on highlighting gaps and areas for improvement. PCPR ratings and recommendations are used to inform regional office–national office line management, NO organisational capacity plans and annual business plans, and programme support team priorities for the next fiscal year.

The 2014/15 PCPR assessed NO performance during 2014 and Q1 of FY15. Table 2 presents a snapshot of the rating on performance of field NOs on selected criteria from the 2014/15 PCPR.

### Table 2: Performance of field NOs

<table>
<thead>
<tr>
<th>Rating</th>
<th>Overall NO Rating</th>
<th>Advocacy</th>
<th>Child Well-being</th>
<th>Disaster Management</th>
<th>Financial Management</th>
<th>Funding Diversification (GAM)</th>
<th>Programme Quality</th>
<th>Sponsorship</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base</td>
<td>0%</td>
<td>2%</td>
<td>0</td>
<td>6%</td>
<td>0%</td>
<td>10%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Consolidating</td>
<td>22%</td>
<td>26%</td>
<td>8</td>
<td>13%</td>
<td>31%</td>
<td>42%</td>
<td>24%</td>
<td>8%</td>
</tr>
<tr>
<td>Maturing</td>
<td>63%</td>
<td>35%</td>
<td>48%</td>
<td>31%</td>
<td>24%</td>
<td>27%</td>
<td>53%</td>
<td>8%</td>
</tr>
<tr>
<td>Established</td>
<td>15%</td>
<td>35%</td>
<td>44%</td>
<td>47%</td>
<td>45%</td>
<td>21%</td>
<td>23%</td>
<td>56%</td>
</tr>
<tr>
<td>NA</td>
<td>0%</td>
<td>2%</td>
<td>0</td>
<td>3%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>28%</td>
</tr>
</tbody>
</table>

### Table 3: Rating criteria for national offices

<table>
<thead>
<tr>
<th>Rating</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base</td>
<td>The NO needs to develop capacity to deliver on performance expectations.</td>
</tr>
<tr>
<td>Consolidating</td>
<td>The NO is developing capacity to deliver on performance expectations.</td>
</tr>
<tr>
<td>Maturing</td>
<td>The NO has demonstrated required capacity to deliver on performance expectations in most areas, with some opportunities for improvement.</td>
</tr>
<tr>
<td>Established</td>
<td>The NO has demonstrated required capacity to deliver on performance expectations.</td>
</tr>
</tbody>
</table>
As part of GNOD, in 2014 programmes conducted a programme effectiveness (PE) self-review together with community partners, assessing themselves against 8 of 13 programme effectiveness standards which are designed to assess the degree to which the Development Programme Approach is being applied:

- Standard #1: The programme contributes to the sustained well-being of children, especially the most vulnerable.
- Standard #2: The programme vision and priorities are developed with and owned by the community and local partners.
- Standard #6: World Vision’s preferred local role is to serve as a catalyst and builder of capacity of local partners and partnerships for child well-being.\(^1\)
- Standard #8: Key programme staff are committed to incarnational living amongst the people they serve.
- Standard #9: Programme staff have the competencies required to fulfil their roles.
- Standard #10: Programme staff have access to the technical resources and support they need.
- Standard #11: Programme staff engage in regular, intentional reflection and learning that leads to improved practice.
- Standard #13: Adequate resources are available to achieve the programme outcomes and meet organisational requirements.

Beginning in FY16, programmes will conduct annual programme reviews, which will include the programme effectiveness self-review. The PE self-review standards are being updated to include a standard on community accountability.

The 2014 PE self-review ratings are as follows:

- 12 NOs (19 per cent) rated GREEN (Maturing) – Majority of programmes are ‘Maturing’ and none is ‘Emerging’
- 43 NOs (68.3 per cent) rated YELLOW (Growing) – Majority of programmes are ‘Maturing’ or ‘Growing’; but less than half are ‘Maturing’.

The ratings are defined as follows:

- **Emerging (E):** a programme is just beginning to meet this criterion
- **Growing (G):** a programme is making good progress in meeting this criterion
- **Maturing (M):** a programme is consistently meeting this criterion

### Additional types of evaluation in World Vision

- **Impact evaluations:** A small selection of programmes globally are chosen each year, depending on available research funding, to undergo a rigorous impact evaluation.
- **Ex-post evaluations:** A small number of previously funded programme areas undergo an ex-post evaluation, where there is funding and prioritisation. These typically examine whether gains in child well-being have been sustained two or more years after a programme has closed.
- **Annual monitoring of outcomes:** National offices are piloting an approach to annual outcome measurement to shorten the feedback loop and identify where change is or is not occurring and address this. This focuses on the intermediate outcomes such as behaviour change, which can strengthen the logic of results between outputs and longer-term outcomes.

### Enterprise risk management

The focus in 2014 has been on embedding risk management globally – making it part of normal business – in all regions and offices across the Partnership. Good progress has been made in many areas.

All seven regions appointed the senior director of operations as the regional risk management champion, established risk management committees comprising senior management, and completed an introductory enterprise risk

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\(^1\) In areas where children face critical well-being needs demanding immediate action, WV works with local authorities to plan its direct operational role in addressing these issues while strengthening the capacity of partners to assume the role over time.
management (ERM) workshop. These regional risk committees provide oversight to the ERM process and support in rolling out basic risk management practices to the national offices. In some offices the local internal auditors used their risk-based auditing tools – the MWRAP templates – as a means of training staff on risk management and on how to complete risk registers.

Risk training to date has been primarily internal and via WebEx. However, the need for more face-to-face professional training is now recognised as necessary, particularly since the majority of staff are appointed only part-time as risk primes but do other jobs. A three-day risk-training workshop was planned for March 2015 for both the staff responsible for risk management and local internal auditors from the 14 NOs in Asia.

By the end of 2014, the larger support offices (US, Canada, Australia, UK, Germany, Taiwan, Korea and Hong Kong) and VisionFund had their own board-approved ERM policies in place. These offices are still at various levels of risk management maturity, often influenced by the existence, or not, of local regulatory requirements. The majority of offices report their top risks to their senior management regularly and to their boards twice a year.

An extensive review of simple risk management software packages was completed this year. The objective was to find a tool that would move offices away from spreadsheets to a more rigorous methodology in reporting, rating and managing risk. It was also to enable a ‘bottom up’ consolidation of risks from local offices to regions and to the WVI level. The roll out of a risk software package has been put on hold pending requirements gathering by Global Information Communication Technology team for a global governance, risk and compliance system. It is anticipated that this will address the systems needs of several stakeholders, including Global Internal Audit.

In the absence of risk software, a manual roll up of risks is being planned for review by senior WVI management and the Audit and Risk Committee of the WVI Board in 2015. This will be the first time that such a ‘bottom up’ view of risk will be reported in the WV Partnership. To facilitate this roll up, a ‘risk library’ of 60 to 70 typical risks has been created by working with subject-matter experts from the main functional areas in the Global Centre.

Significant progress has been made in integrating the various manual incident management processes within WV. An integrated process and system has been implemented in the seven regional offices and the Global Centre which enables the management of incidents across several functional areas – Security, Fleet Management, People and Culture, Staff Care, Finance, and Child Protection. Other areas that have been identified to use the system are VisionFund, Communications and Global Internal Audit. The system also provides valuable reports on the numbers and types of actual incidents. These are included in risk registers and support management of risk.

Security and fleet management

Corporate security

Security of all staff is of utmost importance to the organisation, which places a high premium on its workforce.

As well as protecting staff and property, good security measures allowed WV to work in challenging environments. The organisation endeavoured to inform staff through appropriate assessment and briefing of significant risks they faced at work. Recognising that individual staff members have a role and responsibility in their safety and security, WV helped mitigate identified risks to staff through security planning, training and management.

WVI Partnership Management Policy on Security Management

The 2010 WV Partnership Security and Security Management Policy required WV offices to adopt and implement appropriate policies and processes. This helped address the safety and security of staff and assets. The security policy mandated the International President to establish and keep an updated management policy on global security. This management security policy forms the basis of new Core Security Requirements.

The organisation maintained a country risk-rating database that is available to all staff on the wvcentral internal site. One hundred per cent of high- and medium-risk locations had corporate-security and risk-implementation plans, while 50 per cent of low-risk locations had their plans approved.
**Security practices**

Given the nature of WV’s work in conflict and fragile contexts, 14 high-risk locations had full-time security officers. Over the 12 months ending December 2014, the organisation had 373 security incidents reported on the Integrated Incident Management/Ethics point system into the WVI Security Incident database. This is a 16 per cent increase from the 2013 data and is consistent with international trends.

The WVI Partnership directly employs the following security personnel:

- corporate security office – 17 global staff
- regional security directors and advisors – 11
- all operational country offices have either a senior security manager, country security manager, country security officer and/or security focal point. Depending on the size of the office and risk level, there may be more than one security officer on staff (for example, DRC, Haiti).

We are not able to report the percentage of security personnel who have received formal training on the organisation’s policies or specific procedures for human rights issues and their application to security. However, particular attention is paid to the selection and orientation of security staff. All WV staff are required to affirm their commitment to the WV Code of Conduct and Child Protection standards.

**Table 4: Number of staff trained in staff risk and security**

<table>
<thead>
<tr>
<th>(New) Selected metrics (all stats reflect cumulative from 2011–14)</th>
<th>As of December 2013</th>
<th>As of December 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of staff having completed online security (personal and management) training (cumulative from 2011 launch)</td>
<td>21,150</td>
<td>21,830</td>
</tr>
<tr>
<td>Total number of staff having completed hostile environment awareness training</td>
<td>831</td>
<td>1,228</td>
</tr>
<tr>
<td>Total number of staff having completed security risk management training</td>
<td>773</td>
<td>1,014</td>
</tr>
<tr>
<td>Total number of staff having completed security risk assessment training</td>
<td>2013-not captured / recorded</td>
<td>867</td>
</tr>
<tr>
<td>Total number of staff having completed fundamentals of field security training</td>
<td>693</td>
<td></td>
</tr>
<tr>
<td>Total number of staff having completed fire safety training</td>
<td>853</td>
<td></td>
</tr>
<tr>
<td>Total number of staff having completed first aid training</td>
<td>591</td>
<td></td>
</tr>
<tr>
<td>Total number of staff having completed Security Awareness in National Theatres (SAINT) training</td>
<td>200</td>
<td>381</td>
</tr>
<tr>
<td>Total number of staff having completed training-of-trainers (HOPS, executive training)</td>
<td>16</td>
<td>53</td>
</tr>
<tr>
<td>Number of travel agents for regional and national offices using Travel Tracker (including WV Australia, New Zealand and Canada support offices, and some staff from WVUK and Ireland as well)</td>
<td>39 (no change)</td>
<td></td>
</tr>
</tbody>
</table>

Number of travel agents for regional and national offices using Travel Tracker (including WV Australia, New Zealand and Canada support offices, and some staff from WVUK and Ireland as well) | 70% | 73%
Global information communication technology and security

WV’s Global Information Communication Technology (GICT) department has made significant progress by reducing the organisation’s overall risk by deploying technologies to protect the WV Partnership’s most critical data (both child and financial) and associated systems. GICT also supports the secure development and implementation of WV’s most critical initiatives and applications, both internally and in the field.

Additionally, a board-level policy for information security was developed for the board’s approval in November 2014. This policy provides an overarching framework for information security at WV, documenting the information security principles and policies required to ensure confidentiality, integrity and availability of WV’s assets, information, data and information technology (IT) services.

Under the umbrella of this policy WVI management is authorised to develop technical and security-related policies applicable to the entire WV Partnership that outline WV’s approach to managing its information security objectives. This policy and associated technical and security-related policies will be published and communicated to employees and relevant external parties starting in 2015.

All WV staff (and contractors and other third parties in their interactions with WV) are required to comply with these information security policies.

Fleet management and safety

The influence of ongoing fleet safety training was strongly felt, with significant improvements in efficiency and environmental impact (including fuel consumption). There was a flat trend in fatalities across WV’s fleet of vehicles.

During the reporting year, first-phase training and implementation took place in Mozambique, Zimbabwe, Mongolia, Malawi, Mali and Ghana. Meanwhile, second-phase training of trainers (ToT) and driver course finalisation also moved forward and started with implementation in Kenya and Zambia. The update of the fleet database, and fleet safety and fleet management guidelines for WV were reviewed.

ToTs were held in 24 countries, with 98 trainers trained to Phase 1 and 12 trainers trained to Phase 2. A total of 1,012 drivers completed the Phase 1 course and 142 completed Phase 2.

This information confirms the comprehensive nature of fleet management and safety training offered to WV staff.

Table 5: Trends in fatality accidents per region

<table>
<thead>
<tr>
<th>Locations</th>
<th>FY14 YTD Sept</th>
<th>FY13 YTD Sept</th>
<th>FY12 YTD Sept</th>
<th>FY11 YTD Sept</th>
</tr>
</thead>
<tbody>
<tr>
<td>Africa:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>East Africa (EAR)</td>
<td></td>
<td></td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Southern Africa (SAR)</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>West Africa (WAR)</td>
<td>8</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Latin America and the Caribbean (LACR)</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>Middle East and Eastern Europe (MEER)</td>
<td></td>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>Asia Pacific (APR)</td>
<td></td>
<td></td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total number of accident fatalities</strong></td>
<td><strong>12</strong></td>
<td><strong>5</strong></td>
<td><strong>11</strong></td>
<td><strong>17</strong></td>
</tr>
</tbody>
</table>
Supply chain management

In 2014, global supply chain management (GSCM) strengthened the entire end-to-end strategic sourcing process, supported by e-procurement software called Coupa. It streamlined business processes, improved process controls and provided critical insights into spend-management performance, supplier performance and liquidity.

The spend analysis and strategic sourcing (SASS) project that began in March 2013 was a collaboration with the Hackett Group. It targeted all seven WV regions and covered 72 offices. The project focused on strategy management of categories and structured strategic sourcing processes. Information relating to US$466 million of project funds spent was collected and analysed.

Conservative estimates of annual potential savings made ranged between US$23 million to US$42 million. As a result of this project, World Vision International managed to save US$62 million since the project’s inception in 2013.

Through the SASS project, global commodity categories were identified. Contracts were signed between suppliers of IT hardware and vehicles, with Global Information Communication Technology and the Vehicle Fleet Management departments. Standardising product specifications and the procurement process supported the WV Partnership’s strategic vision of simplified processes, reduced total cost of ownership and enhanced lifecycle asset management. Draft procurement policies for both IT hardware and vehicles were developed. They were circulated for WV Partnership-wide review and approvals. These policies took advantage of the newly negotiated contracts with global suppliers.

New and enhanced WVI global standard contracts for goods and services were updated with robust terms and conditions, including supplier service-level agreement clauses that positioned and improved WV’s relationship with suppliers.

Table 6: World Vision’s biggest suppliers

<table>
<thead>
<tr>
<th>Supplier</th>
<th>Amount</th>
<th>Address</th>
<th>Description of service</th>
</tr>
</thead>
<tbody>
<tr>
<td>HACKETT GROUP INC (THE)</td>
<td>4.49</td>
<td>#5 Martin Lane, London EC4R ODP</td>
<td>Procurement and finance</td>
</tr>
<tr>
<td>TOYOTA GIBRALTAR</td>
<td>3.90</td>
<td>PO Box 176 40 Devils Tower Road Gibraltar</td>
<td>Vehicle Purchases</td>
</tr>
<tr>
<td>MA NOURSE INC</td>
<td>2.18</td>
<td>Academy Mechanical Inc. 2822 Walnut Ave Ste E Tustin, CA 82780</td>
<td>General contractor for new construction/tenant improvements</td>
</tr>
<tr>
<td>INFOR US INC</td>
<td>1.77</td>
<td>PO Box 847798 Los Angeles, CA 90084</td>
<td>Enterprise software solutions</td>
</tr>
<tr>
<td>Total Independent Contractors over US$100,000</td>
<td>33</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Eight hundred procurement and finance practitioners attended capacity and training seminars during the implementation of the SASS project. Topics covered included spend analysis, strategic sourcing, contract negotiations and supplier management.

GSCM helped lead the creation of a new WV pharmaceuticals policy and standard operating procedures in the procurement and handling of pharmaceutical products. The policy was rolled out to the entire WV Partnership.

In 2014, WVI’s Partnership leader for Supply Chain and Logistics was appointed. The new leader initiated a department-wide reorganisation that strengthened GSCM’s presence in all seven regions. He appointed a global procurement director and a global source-to-pay implementation director. He then moved both Travel and Fleet Management departments into the GSCM business unit.

GSCM published and rolled out  *Procurement Manual version 2.0* and launched a wvcentral page of procurement templates and forms for field use. Training materials, manuals, and other resources for distribution and transportation management, lifecycle asset management and disposal processes have all been developed and are also available online for early field office adopters to use in their offices. A ‘Fundamentals of Procurement’ training course was offered virtually, across six regions, with 219 staff participating. The training covered procurement process and policy, procurement planning, strategic sourcing, tender committee and contract management. Due to language constraints, staff from the Latin America region participated in the sourcing, negotiation skills and contract management training provided by the Hackett Group.

Overall, the GSCM team continues to improve the organisation’s capacity to:

- increase value for money through strategic sourcing efforts, project procurement planning and better spending on management practices across all offices
- mitigate procurement fraud and risk exposure through increased visibility, better managed procurement spend and increased effectiveness of procurement tender committees at all levels of the organisation.

**Impacting monitoring**

**Measuring progress on Child Well-being Targets**

In 2010, WV developed a set of four Child Well-being (CWB) Targets, and each field office integrated one or more of these targets into its strategy. Each target has specific standardised indicators used to measure progress annually and to evaluate longer-term changes, as relevant for the context and programming approach.

- **Target 1**: Children report an increased level of well-being (ages 12–18).
- **Target 2**: Increase in children protected from infection and disease (ages 0–5).
- **Target 3**: Increase in children who are well nourished (ages 0–5).
- **Target 4**: Increase in children who can read (by age 11).

After two years of piloting, every field office reported in 2014 on progress towards child well-being in line with its strategy and including one or more of the standard indicators. Following thorough review, learning and feedback on the reports and the process, every office has reported again, with significant increases in the quality of the reports, including the quality and quantity of the data included. These annual summary reports on child well-being are based on existing data collected during the year. This data is then analysed against previously collected data to identify for trends relating to progress and against secondary data and international norms to better understand the results. This analysis is used to draw out important learning and recommendations for accountability and for improving field work.
The child well-being reports include not only data on standardised indicators across multiple programmes by strategic objective, but sections on the sustainability of programming interventions (based on WV’s five sustainability drivers\(^{12}\)), a focus on the most vulnerable children, disaster management and programme accountability to communities.

It is an intensive process that involves a whole range of staff time investment, but the learning is catalytic for many offices, resulting in timely adaptation of strategy, programming approaches and the systems and processes to enable greater effectiveness. Findings are utilised by staff and internal leadership for decision making, as well as to share with key stakeholders and partners. These reports are crucial for WVII to review progress globally on key indicators and use the learning and recommendations to strengthen policies and guidance for improving both internal systems and field practice. All of these contribute to strengthening accountability.

Each child well-being report undergoes a thorough review process by the regional office, at least one funding office and WVII global technical staff. These reviews result in:

- report quality ratings, using an internally developed tool\(^{13}\)
- quality of evidence rating, using the BOND Evidence Principles tool
- summary of key successes, challenges and recommendation for each national director and a regional summary for regional office leaders
- a global summary report on child well-being, including the targets.

National directors of field offices are held accountable for the quality of the reports and also the implementation of priority recommendations within the next year. This has led to much greater ownership by directors of the reports and utilisation of the findings and recommendations for strategic decision making, process improvement and resource allocation. Based on feedback to date, as well as this year’s review of the reports, it seems that this reporting process is driving positive changes and improving results in the field.

**Table 8: National offices measuring and reporting on standard indicators**

<table>
<thead>
<tr>
<th>Year</th>
<th>Target 1</th>
<th>Target 2</th>
<th>Target 3</th>
<th>Target 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>35</td>
<td>47</td>
<td>43</td>
<td>28</td>
</tr>
<tr>
<td>2014</td>
<td>45</td>
<td>42</td>
<td>43</td>
<td>36</td>
</tr>
</tbody>
</table>

\(^{12}\) [https://www.wvcentral.org/community/pe/Pages/SustainabilityDrivers.aspx]

\(^{13}\) [http://www.bond.org.uk/effectiveness/principles]
Table 9: Highlights from child well-being reports

<table>
<thead>
<tr>
<th>Highlights of results from child well-being reports</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Target 1</strong></td>
</tr>
<tr>
<td><strong>Target 2</strong></td>
</tr>
<tr>
<td><strong>Target 3</strong></td>
</tr>
<tr>
<td><strong>Target 4</strong></td>
</tr>
</tbody>
</table>

Report quality results

Table 10 shows a summary of the final colour ratings for NOs on the quality of child well-being reports, which contributes to the global national office dashboard (GNOD) indicator on child well-being. This dashboard is used to measure the performance of national directors.14

Table 10: Colour rating chart

<table>
<thead>
<tr>
<th>Colour rating chart</th>
<th># Offices 2014</th>
<th>% Offices 2014</th>
<th>% Offices 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Green</td>
<td>33</td>
<td>53%</td>
<td>44%</td>
</tr>
<tr>
<td>Yellow</td>
<td>28</td>
<td>45%</td>
<td>53%</td>
</tr>
<tr>
<td>Red</td>
<td>1</td>
<td>2%</td>
<td>3%</td>
</tr>
</tbody>
</table>

For 2014, the thresholds for each colour rating were increased to raise the bar on quality. For example, in 2013 an office needed to be rated >66 out of 100 to be awarded a green rating, but for 2014 reports, this year, the bar is set at 76. This means that it was harder for reports to be rated green this year.

Of the 61 NOs rated in 2013 and 2014,15 46 increased their overall score while 17 decreased. In terms of colour ratings, 15 NOs improved, 35 remained the same and 11 decreased.

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14 Development Assets Profile, Search Institute, http://www.search-institute.org/surveys/DAP.
15 Syria response was not rated in 2013, and Sierra Leone has yet to be rated for 2014.
Evidence quality results

Below is a summary of the final colour ratings for the programmes selected for an in-depth review of data quality, using the BOND tool. A total of 130 programme evaluations were considered for review. Sixty-two (48 per cent) of these did not meet a minimum threshold of quality based on initial review to warrant the use of the BOND tool, leaving 68 programme evaluations from 32 countries representing all seven WV regions to be fully evaluated. This review of all the funded programmes’ evaluations received during 2014 was conducted by four WV support offices – Australia, USA, Germany and UK.

Figure 2: Final colour ratings

Reporting on accountability by region and component, and changes from 2014 to 2015 are shown in Figures 3 and 4. Average reporting rating by accountability component and change from 2014 to 2015 is shown in Figure 5.

Figure 3: Accountability report rating

Figure 4: Regional trends

Figure 5: Average rating by accountability
**Good practice examples**

Reports highlighted many examples of good practice in the four accountability areas. For example, applying social media and tools such as exploring perceptions, message box, drama, posters, name boards and leaflets to share information with communities. One programme has set up context-specific consultation spaces for boys, girls, adolescents, youth, community leaders, representatives and partners to ensure they are each adequately involved in decision making. Programmes also highlight the value of community participation while identifying project priorities, formulating log frames that are essential during project evaluations. Innovative methods for collecting feedback and complaints have also been employed, including the use of the Photo Voice tool with children to collect their feedback during evaluations (children use photography and videography to capture experiences for sharing with others). Some NOs are also beginning to centralise and track the collection of feedback from ADPs.

**Global programmes**

In 2014, WV recognised three global programmes with high potential and capability to support WV’s mission. These three programmes have the scale and maturity to influence the global industry and enabling the organisation be a leader in their respective sectors. These programmes are:

- Sustainable Health Group – including Health and Nutrition, WASH (water, sanitation and hygiene) and Food Assistance
- VisionFund
- Humanitarian and Emergency Affairs.

A summary of key achievements of these programmes in improving the well-being of children and communities is provided below.

**Sustainable Health**

**Health and nutrition**

In 2014, WV invested approximately US$300 million in health, nutrition, and mitigation against HIV activities. Additionally, essential medicines valued at over US$150 million were procured and distributed through the WV Gifts-in-Kind (GiK) programme. Fifty-eight national offices managed 7,594 projects within these sectors. Over 26 million people benefitted directly from these projects, which were supported by 1,388 sector staff. In the reporting year WV updated its core health and nutrition strategic framework, titled 7–11.

World Vision works with community health workers (CHWs) in varied ways in most country programmes. WV is implementing the timed and targeted counselling (ttC) model\(^\text{16}\) in 22 countries.

Last year WV made strides in the dissemination of the WV/ Core Group’s CHW Principles of Practice.\(^\text{17}\) This was recognised by the World Health Organization (WHO) as an important aspect of the CHW Framework for Harmonized Partner Action and associated commitment at the Global Health Workforce Alliance conference in Recife.

World Vision’s nutrition scale up, led by the Nutrition Centre of Expertise, contributed to the global movement to end child malnutrition. The organisation’s approach to scaling up nutrition has been first to scale up integrated health and nutrition programmes focused on the first 1,000 days of life, including nutrition-specific interventions (for example, promoting good maternal nutrition, breastfeeding practices, appropriate infant feeding to improve iron status) and nutrition-sensitive interventions (for example, strengthening health systems, prevention and control of infectious diseases).

Since 2012, WV integrated nutrition into food security, agriculture and economic development programmes. WV has prioritised ‘improving child nutrition’ in 55 of its countries’ national strategies, which implement multi-sectoral programmes to reduce stunting and/or anaemia, with partners, and measure nutrition indicators.

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The 2014 milestones in health and nutrition include:

- Almost 70 participants from 29 countries, over half from within WV as well as from 22 external organisations, completed WV’s blended innovative nutrition capacity building distance courses (on reducing maternal and child anaemia and reducing child stunting), developed and delivered through a facilitated eLearning process – saving the organisation money and reducing the environmental footprint as well as increasing effectiveness and application of learning to jobs.¹⁸
- World Vision treated 181,455 children for acute malnutrition, in collaboration with ministries of health. Of these, 57,129 children who had severe acute malnutrition in 11 countries were treated in community-based management of acute malnutrition programmes. This kept the vast majority of these children from dying (92 per cent cure rate). The remaining 124,326 children with moderate acute malnutrition in 10 countries and an additional 53,411 pregnant or lactating women in nine countries received targeted supplementary feeding programmes.
- World Vision trained over 130 participants from 16 countries in prevention and treatment of malnutrition through evidence-based models (Positive Deviance Heart, growth monitoring and promotion, and community-based management of acute malnutrition).
- Published jointly with the Grandmother Project Involving Grandmothers to Promote Child Nutrition, Health and Development: A Guide for Programme Planners and Managers.¹⁹ The guide’s purpose is to help programme managers increase their knowledge, skills and commitment to include grandmothers as key actors in programmes on child health, nutrition and development and to strengthen communication among generations within families and communities.

In 2014, WV produced its first public policy on birth registration, which was produced in four languages, with supporting documentation, including a review of ‘World Vision Experiences of Birth Registration’ and a ‘Study of the Global Policy Environment for Birth Registration’. This policy included an excellent process of engagement with several key stakeholders working on birth registration, including UNICEF, WHO, the Inter-American Development Bank (IDB) and Plan International. A policy brief on birth registration was also produced in English, French, Portuguese and Spanish.

The Global Health Fellows Programme was founded on the principle of learning exchange and presents a means for graduate-level public-health students to serve as global health fellows in support of WV’s 7-11 strategy for maternal, newborn and child health and nutrition.²⁰

In 2014, an integrated framework known as Go Baby Go! was constructed around the combined effectiveness of the most essential evidence-based, preventive, protective, developmental and low-cost interventions that serve as the backbones for children’s well-being throughout their lifetime, as individuals and as positive contributors to the societies in which they live.

In 2014, WV procured and distributed de-worming treatment materials valued at US$150 million – approximately 100 million tablets, reaching an estimated 50 million children. This makes WV the single largest NGO that contributes to de-worming treatment. Based on this portfolio, WV in 2014 became a founding and executive member of the Soil Transmitted Helm in the coalition, where we co-lead the pre-school age children working group, and the Global Schistosomiasis Alliance, founded by Merck KgaA. World Vision is advocating within these coalitions for focus on targeted elimination of these diseases, in alignment with our being signatory to the London Declaration to combat neglected tropical diseases (NTDs).

The Child Health Target Impact Study is WV’s flagship maternal and child health research taking place in four countries: Guatemala, Kenya, Zambia and Cambodia.²¹

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²¹ See http://www.wvi.org/health/chitis.
The One Goal Campaign to mobilise Asian football fans to support improved under-5 child nutrition and healthier lifestyles for 6–18 year olds made great progress in 2014.22

World Vision’s mHealth work empowers the most vulnerable households and community health workers/volunteers through use of common, shared, multi-functional and collaboratively designed mobile health solutions to deliver community-based health interventions.23 World Vision is implementing mHealth interventions in 11 countries across Africa and Southeast Asia. Over 1,750 frontline health workers have been trained and equipped, and they are reaching 70,000 community members.

The Channels of Hope (CoH) methodology catalyses faith leaders, individuals and the wider faith community to respond meaningfully to local issues and challenges them to help children thrive in their communities. The CoH process directly addresses faith leaders’ perceptions, especially on taboo community issues.24

The Maternal Newborn and Child Health (MNCH) team with our Child Health Now (CHN) advocacy team actively engaged in influencing the development of the global Every Newborn Action Plan (ENAP) and supported our partners to ensure it was successfully endorsed at the World Health Assembly (WHA) in May 2014. In June 2014 the teams developed our WV1 ENAP commitment for the period 2015–20 and disseminated this commitment across the WV Partnership.25

The MNCH team supported WV Kenya to perform a case study on community mobilisation outcomes in reducing newborn deaths based on a verbal autopsy approach. The case study surveyed 225 women and demonstrated that over the life of the project, since the verbal autopsy training in 2011, there had been a trend of reduced newborn deaths at home and improved postnatal care by trained CHWs as well as community mobilisation by chiefs and important decision makers.

**Water, sanitation and hygiene (WASH)**

In 2014, WV’s WASH team affirmed the strategic, long-term goal that every child in WV programme areas has sustainable clean water, dignified sanitation, and practices healthy hygiene behaviours, before 2030.

Planning for this vision involved identifying a phased approach, including identifying targets for 2020, which are:

- 20 target countries of greatest need (10 expanded programmes, 10 new country programmes)
- everyone in more than 400 programme areas will have access to basic drinking water supplies at home, at school and in health centres
- everyone in more than 400 programme areas will have access to adequate sanitation at home, at school and in health centres
- everyone in more than 400 programme areas will have access to hand-washing facilities and menstrual hygiene facilities at home, at school and in health centres.

During the reporting year WV exceeded its targets in all three areas – water, sanitation and hygiene. With a global investment of US$113 million in WASH across 55 countries, WV is working to increase efficiency and quality through effective partnerships and strategic alignment in order to achieve this goal.

A significant part of the WASH interventions that are tracked at the global level are tracked through WV United States’ (WVUS) For Every Child campaign, which has significant WASH investment in 12 countries. In 2014, WVUS started tracking WASH efforts beyond these campaign countries, in a total of 26 high-need countries around the world.

WV’s global reach is as yet unknown because many countries have WASH interventions as part of their engagement areas in other sectors – particularly health and nutrition. WV is still devising a system to disaggregate efficiently and accurately WASH reach numbers for a more comprehensive global report.

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In the 26 countries where beneficiaries are monitored, WV reached the following in 2014:

- total water beneficiaries: 2,713,370
- total sanitation beneficiaries: 2,037,935
- total hygiene beneficiaries: 2,350,493.

World Vision water points typically continued to function for at least one or two decades after they were provided to communities. As evidence of this, and consistent with previous research, the Water Institute at the University of North Carolina-Chapel Hill recently described research examining nearly 1,000 boreholes constructed in Ghana by World Vision. Most of these wells were between nine and 18 years old, with many even older. The results showed that 79 per cent of the wells were functioning at the time of examination, a figure which is much higher than reported in previous surveys (50 to 70 per cent functioning). Consistent with WV’s deep community engagement model, the research showed that an identifiable water committee and evidence of charging a fee for use of the water were the main reasons associated with the continued functionality of the water.

**Food assistance**

With a five-year high of US$264 million in food-assistance grants, WV in the reporting year reached 8 million beneficiaries in 35 countries. Sixty per cent of those reached were children, who without such support were at risk of stunting, wasting and even death.

In 2014, WV signed the United Nations’ Secretary-General’s Zero Hunger Challenge, which is a global movement to build political momentum for a hunger-free world. A resource pack was produced to support NO advocacy on the elimination of child hunger and malnutrition at the country level. Hunger and child under-nutrition is a priority theme for WV’s engagement on the post-2015 development agenda.


In 2013, 30 per cent of WV’s food-assistance programmes incorporated resilience-building elements to address the root causes of hunger and reduce the need for emergency relief in the future. Participants’ immediate food needs were met, which enabled them to devote more time to long-term activities that helped them grow more nutritious food, improve their incomes, recover from shocks and enhance their food security. The report was officially released on World Food Day (16 October) in Geneva, Brussels and Kenya and has since been widely shared.

**VisionFund International**

VisionFund International (VFI) is WV’s microfinance subsidiary operating in 35 countries with WV programmes to provide loan capital, savings and insurance to those we serve.

**Table 11: VisionFund International (FY14)**

<table>
<thead>
<tr>
<th>VisionFund International in FY14</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross portfolio</td>
<td>US$606 million</td>
</tr>
<tr>
<td>Average client loan size</td>
<td>US$625</td>
</tr>
<tr>
<td>Numbers of active borrowers</td>
<td>1.1 million</td>
</tr>
<tr>
<td>Percent of clients who are female</td>
<td>68%</td>
</tr>
<tr>
<td>Children affected</td>
<td>3.5 million</td>
</tr>
<tr>
<td>Clients in WV communities</td>
<td>74%</td>
</tr>
</tbody>
</table>


27 See http://www.visionfund.org/ for more details.
Our clients and their children

VisionFund’s mission is about improving the lives of children living in poverty. During FY14, VisionFund worked to bring brighter futures for children by focusing on four key elements:

- reaching the right clients that help fulfil the mission
- providing financial services that meet the real needs of our clients and their children
- protecting and serving our clients well
- demonstrating the well-being of children.

Reaching the right clients: Our clients are primarily poor women and men with dependent children in the household who live in the rural areas where WV works. To understand if we are reaching the clients in poverty we seek to reach, VisionFund has rolled out the Progress out of Poverty Index (PPI) assessment tool. At the end of FY14, 18 VisionFund MFIs are using the PPI to track the poverty levels of incoming clients, and 13 of these MFIs are doing a good job of reaching poor clients in their context. The following PPI data illustrates the practical realities of poverty some of our incoming clients deal with:

- 62 per cent of new clients in Cambodia do not own a latrine
- 67 per cent of new clients in Ghana do not have a cook stove
- 67 per cent of new clients in Zambia have grass roofs.

Providing services that meet client needs: VisionFund offers loans, savings and client education to empower families to increase income and create jobs. Some key achievements during FY14 include the following:

- VisionFund lent US$906 million to 1.5 million borrowers in 35 countries, benefitting 3.5 million children
- 23 MFIs offered loans that supported water and sanitation, energy efficiency, education, disaster recovery and shelter
- 40 per cent more clients received financial education in 2014 compared to 2013
- 74 per cent of VisionFund’s clients are in areas where WV works, providing opportunities for greater impact.

Protecting and serving clients well: As WV provides services that meet client needs, VisionFund seeks to protect and serve clients well. Some key achievement by the end of FY14 include:

- 24 MFIs had conducted client protection self-assessments, five were assessed by the Smart Campaign client protection initiative, and two fully met all 95 indicators and were certified in client protection
- 21 MFIs had launched a campaign to encourage clients to share any concerns through a customer hotline
- 14 MFIs had received seals of transparency from Microfinance Transparency for participation in pricing transparency initiatives in their country
- Six MFIs were recognised as socially transparent and responsible (S.T.A.R) MFIs by the Microfinance Information eXchange, a microfinance information provider.

Demonstrating child well-being: In 2014, VFI work touched the lives of 3.5 million children. But are they better off? Listed below is information gathered from clients, studies and PPI data:

- 89 per cent of sampled clients reported at least one child well-being improvement because of receiving the loan
- 47 per cent of clients reported three or more improvements for their children
- 53 per cent of parents said they are more able to provide sufficient food, 47 per cent said their ability to send their children to school improved, and 32 per cent said they were more able to cover their children’s health-care costs
- A 2013 study of VisionFund Ghana by Oxfam and Triple Jump (released in 2014) found better access to health care for clients and their families than non-clients, and that clients with business training reported greater income and savings
PPI data is being tested to show movement of clients out of poverty: preliminary data show that in a one-year period, 11 per cent of clients moved out of poverty in the Philippines; over two years, 14 per cent of clients moved out of poverty in Ethiopia; and over three years, 24 per cent of clients moved out of poverty in Ecuador.

A social performance database that would allow more robust input and analysis of social performance data was tested in FY14 for expected roll out in FY15.

Our staff

VisionFund regularly undertakes the Our Voice survey of all staff throughout our global operation from local loan officer to president. This survey has an extremely good response rate by staff, and there is a formal review process by the global senior executive team of general and local country concerns and a process of feedback and action on any key issues.

VisionFund has a Whistle Blower policy and formalised structure to enable any member of the staff to raise items of serious concern such as fraud or inappropriate behaviour to regional and global management.

Our stakeholders and governance

VisionFund has 34 local boards consisting of outside banking specialists and World Vision and VisionFund representatives to ensure that steady mission focus, solid risk management and sound business principles are exercised for each of the microfinance institutions. The VisionFund board approves all local board appointments and is responsible to the World Vision International Board for all microfinance work within the WV Partnership.

VisionFund is considered by its microfinance peers to be a sector leader in its risk-management approaches covering a wide range of risks from financial and portfolio risks to regulatory and mission delivery.

As with any institution handling funds, fraud is an ever-present risk (see disclosure in Fraud Section on page 53).

External sector standards influencing VisionFund

VisionFund is a member of the Social Performance Task Force and participated in developing and testing the standards and developing the indicators. It publicly supported the Smart Campaign certification process, but the process is taken slowly due to the costs involved.

VisionFund is also a member of the Microfinance CEO Working Group, a collaborative effort of 10 international microfinance networks seeking to promote responsible microfinance.

Humanitarian and Emergency Affairs

Humanitarian and Emergency Affairs (HEA) within WV helps the organisation in disaster risk reduction, preparation for and response to slow and rapid onset emergencies. In disaster situations children are always the most vulnerable to the effects of malnutrition and disease. World Vision works around the clock to bring hope and relief to children and families whose lives are threatened in the wake of disasters. WV has a system of categorising the magnitude of an emergency depending on the numbers affected (Category III is an extreme disaster).

Category IV, which is supposed to transcend continents, decimating large numbers across the globe (as in the case of major world wars), has never been declared.
Table 12: HEA snapshot

<table>
<thead>
<tr>
<th>2014 HEA snapshot</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Number of declared emergencies</strong></td>
</tr>
<tr>
<td>- Global – 7</td>
</tr>
<tr>
<td>- National – 72</td>
</tr>
<tr>
<td>- Partner – 1</td>
</tr>
<tr>
<td>- <strong>Total</strong> – 80</td>
</tr>
<tr>
<td><strong>Category of emergencies</strong></td>
</tr>
<tr>
<td>- Category III – 26</td>
</tr>
<tr>
<td>- Category II – 25</td>
</tr>
<tr>
<td>- Category I – 29</td>
</tr>
<tr>
<td>- <strong>Total</strong> – 80</td>
</tr>
<tr>
<td><strong>Total spending (US$ millions)</strong></td>
</tr>
<tr>
<td>- Cash – US$282</td>
</tr>
<tr>
<td>- Food – US$150</td>
</tr>
<tr>
<td>- GIK – US$203</td>
</tr>
<tr>
<td>- <strong>Total</strong> – US$635</td>
</tr>
<tr>
<td><strong>Beneficiaries (approximate)</strong></td>
</tr>
<tr>
<td>- Children – 7.1 million</td>
</tr>
<tr>
<td>- Adult – 3.5 million</td>
</tr>
<tr>
<td>- <strong>Total</strong> – 10.6 million</td>
</tr>
<tr>
<td><strong>Typology</strong></td>
</tr>
<tr>
<td>- Floods, typhoons – 31</td>
</tr>
<tr>
<td>- Conflict, refugees – 20</td>
</tr>
<tr>
<td>- Food insecurity, drought – 11</td>
</tr>
<tr>
<td>- Earthquake – 8</td>
</tr>
<tr>
<td>- Disease – 5</td>
</tr>
<tr>
<td>- Volcano – 3</td>
</tr>
<tr>
<td>- Tsunami – 1</td>
</tr>
<tr>
<td><strong>Numbers of countries – 46</strong></td>
</tr>
<tr>
<td>2014 HEA ministry represents a 28 per cent increase over 2013</td>
</tr>
</tbody>
</table>

Table 13: Global emergency responses in 2014

<table>
<thead>
<tr>
<th>Global emergency responses in 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>#</strong></td>
</tr>
<tr>
<td>-------</td>
</tr>
<tr>
<td>1</td>
</tr>
<tr>
<td>2</td>
</tr>
<tr>
<td>3</td>
</tr>
<tr>
<td>4</td>
</tr>
<tr>
<td>5</td>
</tr>
<tr>
<td>6</td>
</tr>
<tr>
<td>7</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>8</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

*Lebanon is Category III National Response – part of Syria Crisis cluster*
DM2020

Over the past two years, WV has developed a new child-focused disaster management strategy, Disaster Management 2020 (DM2020). This new strategy is a shift to a more nimble and responsive model that has increased evidence-based, leading disaster management technologies and strengthened interagency collaboration. The initial strategic priorities are the delivery of specific disaster management programmes focused on children, especially children in conflict, and urban settings.

Within the DM2020 strategy, WV demonstrates accountability to children and communities affected by disasters by respecting their needs, concerns and preferences; providing critical, timely information; and involving them in the activities and decisions that directly affect their lives.

In 2014, WV began preparing for the May 2016 World Humanitarian Summit. This summit is a unique opportunity to make bold changes to the way the humanitarian system functions and to ensure that no vulnerable child misses out on protection and assistance when a disaster strikes. For the World Humanitarian Summit, WV is putting forth three goals that humanitarian action must deliver on. One of them is to strengthen accountability to affected populations and empower them to take on a leading role and to participate in humanitarian action.

Gender and diversity

Over the past years WV has made intentional developmental and succession planning strides in gender and diversity with the identification of high potential national directors and support office leaders. We have women leaders in the Middle East and Eastern European (MEER), East Asia (EAS), Southern Africa (SAR) and West Africa (WAR) regions.

World Vision is committed to achieving gender equality across the WV Partnership.

World Vision’s Gender and Development Unit also launched a Gender Equality Framework for Action that outlines the path to achieve child well-being through the enhancement of gender-equality programming. The framework includes outcomes such as a reduction of gender-based violence and early marriage, an increase in equality in household decision making and improved mutual respect amongst women, men, boys and girls. The framework also provides a guideline for the implementation of the WV Partnership’s Gender Equality Policy and for strengthening programming on gender-specific outcomes, mainstreaming gender in programming and strengthening organisational commitment and capacity.

With the release of WV’s Learning through Evaluation with Accountability and Planning (LEAP) 3 in 2014, the organisation’s approach to programme-level design, monitoring, and evaluation, gender is emphasised as essential to improving and sustaining the well-being of girls and boys. Therefore, NO strategies, technical approaches, technical programmes and area programmes are all expected to consider gender carefully in planning, implementation, monitoring and evaluation. LEAP 3 guidance also requires all offices to disaggregate human data by sex and age in monitoring and evaluation, data collection and analysis.

Building upon the LEAP framework, WV’s strategic paper on sustainability drivers that was developed in 2014 highlighted gender equality as a key element in working towards transformed relationships, which ultimately undergirds sustainable development. Offices are expected to report on progress towards these sustainability drivers in their annual reports.

Child Protection

Child Protection (CP) has been working alongside Sponsorship to give guidance and technical support for support offices in meeting the WVI CP Standard Minimum Responsibilities to be a child-safe organisation. Particular attention is given to raising awareness on the safe use of digital technology and sponsor/donor engagement. Another effort is seen in the Staff Protection Working Group, which has come together to assess the current perception of personal safety or risk that each person contacted faces in his or her daily work. This group endeavours to provide simple guidelines for offices better to protect staff working in project and programmes that pose risk to their personal safety.
World Vision saw a significant increase in the reporting of CP incidents using the Integrated Incident Management (IIM) system. It improved coordination among appropriate stakeholders, with data confidentially stored in one place.

In 2014, approximately 800 CP incidents were reported. Of these, there were 37 level-3 incidents, which refers to any child protection allegation or incident involving harm to a child by a WV-related person (staff, volunteer, donor, etc.), or death or serious injury to a child while participating in a WV activity. With the current reporting mechanisms in place, it is likely that this tally will grow as capacity for child-safe organisation practices are embedded in all WV projects and programmes.

The continued increase in reporting in 2014 has also proven the likelihood of protection incidents being under-reported where dedicated systems are lacking. WV has renewed efforts in training staff, designing and implementing CP incident preparedness plans and managing reported incidents. A proposal to bring back end management of the IIM to national office CP leads was approved for piloting in the FY15 fiscal year.

Advocacy and public awareness campaigns

Advocacy is one of the organisation’s three lines of ministry, together with development and emergency relief.

WV’s advocacy work is governed by the Promotion of Justice Policy, approved by the WVI Board in 2002. The policy outlines the principles, development of policy positions and advocacy campaigns and how this works in WV’s federal partnership. The WV International Advocacy and Justice for Children (A&JC) team has primary responsibility for establishing guidelines and ensuring alignment on advocacy positions across the WV Partnership. The group tracks all major policy positions.

The A&JC strategy was developed for the 2010–14 period. This strategy helped shape the decisions and choices in advocacy, including the key themes and issues that will be prioritised as a global partnership. Annual work plans and dashboards are developed for the WVI A&JC group, based on the strategy, and then monitored through the year by the WVI A&JC management team.

The organisation’s global national office dashboard (GNOD) has been updated to include indicators for advocacy performance at the local and national level. At the local level the indicator measures ‘the percentage of programmes where WV is supporting the community to advocate’. This highlights that the required performance is that advocacy is done with the community rather than for the community. At the national level a self-assessment questionnaire, moderated by the regional office, includes a question about community participation.

Local and national advocacy has been identified as a driver of sustainability; ensuring that communities are able to engage in meaningful discussion with decision makers is therefore important in ensuring the sustainability of our work.

World Vision’s focus was on measuring advocacy work related to the WV Partnership’s overarching goal, which contains three measures relating to advocacy. These are:

- number of children for whom WV contributed to policy change or implementation addressing causes of vulnerability
- number of supporter actions
- number of communities advocating.

In 2014, WV contributed to policy changes or improved implementation of policy addressing root causes for more than 560 million children, almost two thirds due to the Child Health Now (CHN) campaign. World Vision also mobilised supporters around the world to take 3.7 million actions, engaging decision makers to make changes. In a single year there has been a significant increase in the number of programmes in which WV is supporting the community to advocate – from less than half to more than two thirds.

These measures help WV to track its advocacy work from the local to the global level.

During 2014, WV’s global advocacy work was focused on the CHN campaign and influencing the post-2015 agenda. The CHN campaign has its own management and measurement system to help track its progress. This helps to align
the campaign across all of the national offices and support offices, which are participating in the campaign. It is worth noting that WV contributed towards policy change that impacted 185 million children. The organisation also contributed towards policy change for 108 million children, addressing multiple causes of their vulnerability.

World Vision has been influencing decision makers in the post-2015 process to ensure inclusion of children as focus for targets and indicators, because it is often children who suffer disproportionately. There is some evidence in the zero draft that children are being included, but the final intergovernmental meeting in September 2015 will see the Sustainable Development Goals adopted. When this happens, WV will be able to accurately assess its impact on the process.

**Environmental management**

As reported in our earlier reports, WV’s Environmental Sustainability Management System was finalised and submitted to senior management at the end of 2013. The implementation of the system is considered voluntary for WV offices, given several priorities and new initiatives launched within WV for its field offices. It continues to remain a challenge to get different offices to collect carbon footprint data. Efforts to encourage NOs to adapt and adopt this good practice continued during this reporting period with limited progress. While limited data is available on carbon footprint from WV offices, it is important to mention that WV programmes at the field level, particularly programmes that promote livelihoods, have a good environmental protection component. This aspect is covered in field programmes to minimise the negative effect of programming while promoting good environmental practices that contribute to reducing carbon emissions, such as reforestation, farmer-managed natural regeneration practices, fuel-efficient stoves, and so forth.

In this report we share the experience of WV Australia, which measured its carbon footprint with positive results.

**World Vision Australia carbon footprint**

World Vision Australia is committed to improving its environmental performance and reducing its contribution to climate change and environmental degradation.

Since 2008, WV Australia has considered the extent of its carbon footprint by measuring a selection of key activities and consumption items that have the most significant environmental impact: electricity, air travel (fuel only), paper, car fleet and gas.

WV Australia set a target of zero emissions by 2017 for these key indicators. It committed to reduce emissions and purchase carbon offsets. However, emissions cannot be sufficiently reduced to meet its yearly reduction targets. In 2007, WV Australia expected to reduce its carbon footprint to an equivalent of below 5,200 tonnes of carbon dioxide per annum before purchasing carbon offsets.

The organisation continues to integrate its carbon reduction strategy with its core development programmes. It has a reforestation project and energy-efficient stoves project in Africa, both of which incorporate carbon emission reductions that form the basis of certifiable emission reduction units under the Clean Development Mechanisms of the Kyoto Protocol. During 2014, WV Australia was able to purchase carbon emission offsets from its reforestation project in Soddo, Ethiopia.

Table 14 shows the number of tonnes of carbon dioxide equivalent emitted under each key activity last year, compared with the previous two years. The data has been independently verified by Pricewaterhouse Coopers.

Total emissions rose by 1,152 tonnes of carbon dioxide equivalent emissions due to increased paper-based marketing activities. Management committed to immediate changes within the organisation to address this trend. This was offset by an 8 per cent decrease in emissions associated with air travel due to favourable variance in the factors published by the Department for Environment, Food and Rural Affairs (UK).

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28 More information can be found at: worldvision.com.au/environmentalregistry.
Table 14: Carbon dioxide equivalents emitted 2012–14

<table>
<thead>
<tr>
<th>ACTIVITY</th>
<th>2014</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electricity</td>
<td>2,301</td>
<td>2,238</td>
<td>2,081</td>
</tr>
<tr>
<td>Paper</td>
<td>1,510</td>
<td>405</td>
<td>589</td>
</tr>
<tr>
<td>Air travel (Fuel only)</td>
<td>1,270</td>
<td>1,382</td>
<td>1,491</td>
</tr>
<tr>
<td>Gas</td>
<td>215</td>
<td>128</td>
<td>138</td>
</tr>
<tr>
<td>Car fleet</td>
<td>170</td>
<td>161</td>
<td>179</td>
</tr>
<tr>
<td>TOTAL EMISSIONS BEFORE OFFSETS</td>
<td>5,466</td>
<td>4,314</td>
<td>4,478</td>
</tr>
<tr>
<td>OFFSETS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gold Standard offsets purchased</td>
<td></td>
<td></td>
<td>(1,200)</td>
</tr>
<tr>
<td>Gold Standard offsets purchased from World Vision programmes</td>
<td>(3473)</td>
<td>(1657)</td>
<td></td>
</tr>
<tr>
<td>TOTAL EMISSIONS AFTER OFFSETS</td>
<td>1,993</td>
<td>2,657</td>
<td>3,278</td>
</tr>
</tbody>
</table>

Notes to the Table:

- Australian National Greenhouse Accounts factors changed during the year and conversation factors published in July 2014 were used for this report. FY12 and FY13 were not recalculated.
- The Environmental Protection Agency (Victoria) and Department for Environment, Food and Rural Affairs (UK) factors for each particular cabin class decreased during FY14 and have been used in this report. FY12 and FY13 results were not recalculated. Air travel emissions calculations exclude airfares purchased and reimbursed for non-WV Australia staff where they were readily identified.
- Voluntary Emissions Reductions were purchased from the Forest Finance Group, an accredited independent trader of carbon offsets that are generated from WV projects. They were purchased at market rate to offset 3,473 tonnes of carbon dioxide equivalent emissions. The Gold Standard Foundation has certified the Voluntary Emissions Reductions.

Education and Life Skills

In 2014, the Education and Life Skills (EdLS) team continued to transition education programming from a focus on inputs and access to strengthening learning outcomes for children through the Education Transition Initiative (ETI). The ETI’s three priority areas are: (1) technical leadership and support; (2) WV Partnership-wide learning; and (3) external engagement and resource mobilisation.

Technical leadership and support

- The EdLS team grew to almost full capacity and created the Rapid Education Assessment Design team as an innovative response to the increased demand for literacy programming support.
- An additional 10 countries started implementing ETI-funded projects. Forty-six of 47 countries developed or initiated development of education technical approaches.
- The Literacy Boost\(^{30}\) programme grew; four new countries began implementation and two countries produced impact data.
- Significant progress was made in the development of project models for early childhood development, basic education and youth, including Go Baby Go!, Learning Roots and Youth Ready.

\(^{30}\) Literacy Boost is a copyrighted tool designed, developed and owned by Save the Children.
**WV Partnership-wide learning**

- Ninety-two new members joined the EdLS community of practice, and 15 interest group meetings were held, covering topics like education in emergencies, early childhood education and education technology.
- A framework for monitoring ETI and post-ETI education programming progress was developed.
- A side-by-side mapping of Literacy Boost with CVA was conducted in Malawi. The end goal is to enhance the Literacy Boost project model with a mechanism for strengthening social accountability.
- Work began with several countries, including the Philippines, Lebanon and South Sudan, to mainstream an education response on improved education programming for displaced or refugee students.

**External engagement and resource mobilisation for education (NGO6)**

World Vision’s credibility and reputation as a major contributor to the global education community grew, and many opportunities arose for EdLS to influence policy and practice. For example, in 2014:

- The team began working with UNICEF to define life skills measurement scales, and with the World Bank on youth programming.
- A number of EdLS staff became members of the International Network on Education in Emergencies working groups on minimum standards, fragile contexts and advocacy. Other collaborators included the Global Faiths Coalition for Education, the USAID mEducation Alliance and Save the Children.
- Engagement with academic institutions and universities such as Columbia, George Washington, Harvard, Stanford, Tulane and University of Pennsylvania proved fruitful, with potential for new partnerships.
- The global EdLS team also participated in the annual conference of the Comparative and International Education Society, one of the most prominent global education conferences in the world. Of the 23 WV participants, 19 presented in 11 public sessions showcasing WV’s growing work in education and life skills.
- Resource mobilisation efforts around Literacy Boost included the development of two videos and an accompanying marketing package to help support offices’ fundraising for Literacy Boost.

The EdLS team also provided technical input and review for several grant opportunities in East Africa, Bosnia and Iraq, and collaborated with MEER, WVUS and WV Armenia to develop a Grand Challenges Explorations (Bill and Melinda Gates Foundation) proposal titled Go Baby Go! The Equalizer. This proposal was successful and funding was awarded. Youth were also a focus for grant acquisition through a USAID project in Ethiopia for this group; a retail training project with Walmart in Brazil; the creation of a blended Youth Ready/business process outsourcing project approach; and the creation of a family of fundraising products to support urban youth livelihood projects.

**Resilience and Livelihoods**

The Resilience and Livelihoods team supports empowerment of vulnerable families to survive, adapt and thrive, moving out of poverty so that parents and caregivers can adequately provide for their children.

The team is an integrated part of a group that brings together all those responsible for the following technical areas: agriculture and food security; disaster risk reduction and community resilience; economic development; natural environment and climate issues; advocacy; and VisionFund (WV’s microfinance institution).

To achieve child well-being outcomes and sustainable well-being, having resilient livelihoods and steady families are crucial.

The Resilience and Livelihoods team has a community of practice of over 2,100 WV professionals and experts. While no formal complaints arose, the community of practice was a useful platform for members. Applications for membership were expeditiously and transparently processed within 24 hours.
World Vision signed the United Nations’ Secretary-General’s Zero Hunger Challenge, which is a global movement to build political momentum for a hunger-free world. A resource pack was produced to support NO advocacy on the elimination of child hunger and malnutrition at the country level. Hunger and child under-nutrition is a priority theme for WV’s engagement on the post 2015 development agenda.31 As a practical way to support the Zero Hunger Challenge the organisation developed a CVA guidance document to help NOs integrate CVA in resilience and livelihoods programming.32

World Vision has been an active member of the Children & Youth Major Group through the Children in Changing Climate Coalition over the past three years and has successfully raised the profile of children’s vulnerability to disaster risk and also the unique contribution that children and youth have in leading, educating and advocating change within their own contexts. In 2014, WV began preparing for the March 2015 World Conference on Disaster Risk Reduction to discuss the way forward for the global disaster risk reduction policy framework, what it should look like, and the main targets to enhance accountability and implementation at the local, subnational and district levels.

World Vision also took practical steps in its efforts towards ending hunger by being part of the Africa Climate Smart Agriculture alliance and signed a memorandum of understanding in Equatorial Guinea. This is a new partnership for Africa’s Development/Comprehensive Africa Agriculture Development Programme initiative aimed at empowering approximately 6 million smallholder farmers across Sub-Saharan Africa by 2021. This will be achieved in partnership with Consultative Group on International Agricultural Research, Food, Agriculture and Natural Resources Policy Analysis Network, the United Nations’ Food and Agriculture Organization, The Forum for Agricultural Research in Africa and other NGOs including CARE, Oxfam, Catholic Relief Services (CRS) and Concern Worldwide.

Financial Management and Audits

(NGO 7, NGO 8, EC1, EC4, LA13)

Financial management and internal controls

World Vision continues to pursue high standards in managing resources entrusted to it. Systems and mechanisms in place to ensure those standards remain as reported in 2012 and 2013 (see Table 15).

Table 15: Revenue by category

<table>
<thead>
<tr>
<th>Revenue by category (in US$ millions)</th>
<th>FY12</th>
<th>FY13</th>
<th>FY14</th>
</tr>
</thead>
<tbody>
<tr>
<td>CASH INCOME</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sponsorship</td>
<td>1,320</td>
<td>1,352</td>
<td>1,354</td>
</tr>
<tr>
<td>Public sector</td>
<td>312</td>
<td>312</td>
<td>394</td>
</tr>
<tr>
<td>Other private</td>
<td>546</td>
<td>544</td>
<td>566</td>
</tr>
<tr>
<td>Food commodities</td>
<td>130</td>
<td>130</td>
<td>174</td>
</tr>
<tr>
<td>Gifts-in-kind</td>
<td>362</td>
<td>335</td>
<td>316</td>
</tr>
<tr>
<td>TOTAL</td>
<td>2,669</td>
<td>2,673</td>
<td>2,805</td>
</tr>
</tbody>
</table>

World Vision’s consolidated, audited financial statements, which include consolidations of financial statements for many WV Partnership entities, are made available every year on the wvi.org website.

The total revenue of the WV Partnership continued to increase compared to last year. The consistent commitment of individual supporters and funding institutions enabled programmes to grow despite challenges in fundraising, including:

- continuing global economic softness that affected some countries and donations
- generalised drop off in the public’s trust of international institutions, including international development NGOs
- continued lower-than-planned volume in new sponsor acquisition, attributable to market conditions noted in in the two points above
- donor cancellations attributed to WVUS office employment practices as reported in March 2014.
Table 16: Resource allocation by region

<table>
<thead>
<tr>
<th>Region</th>
<th>Expenditures</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Africa</td>
<td>1,130</td>
<td>47.9%</td>
</tr>
<tr>
<td>Asia Pacific</td>
<td>476</td>
<td>20.2%</td>
</tr>
<tr>
<td>Australia / New Zealand</td>
<td>70</td>
<td>3.0%</td>
</tr>
<tr>
<td>Latin America / Caribbean</td>
<td>233</td>
<td>9.9%</td>
</tr>
<tr>
<td>Middle East / Europe</td>
<td>176</td>
<td>7.4%</td>
</tr>
<tr>
<td>North America</td>
<td>113</td>
<td>4.8%</td>
</tr>
<tr>
<td>Other international ministry</td>
<td>161</td>
<td>6.8%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>2,359</strong></td>
<td><strong>100.0%</strong></td>
</tr>
</tbody>
</table>

Table 17 shows details of resource collection and expenditures by region and type, and Table 18 shows the top single grants received in the reporting year.

Table 17: Details of resource collection and expenditures

<table>
<thead>
<tr>
<th>Source</th>
<th>Cash Income</th>
<th>Public Sector</th>
<th>Other Private</th>
<th>Food Commodities</th>
<th>Gift-In-Kind</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sponsorship</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Asia / Pacific</td>
<td>330</td>
<td>35</td>
<td>104</td>
<td>20</td>
<td>2</td>
</tr>
<tr>
<td>Australia / New Zealand</td>
<td>206</td>
<td>67</td>
<td>70</td>
<td>45</td>
<td>9</td>
</tr>
<tr>
<td>Canada</td>
<td>205</td>
<td>40</td>
<td>46</td>
<td>24</td>
<td>67</td>
</tr>
<tr>
<td>Europe</td>
<td>186</td>
<td>85</td>
<td>68</td>
<td>26</td>
<td>2</td>
</tr>
<tr>
<td>Field Offices</td>
<td>46</td>
<td>31</td>
<td>48</td>
<td></td>
<td>4</td>
</tr>
<tr>
<td>United States</td>
<td>382</td>
<td>135</td>
<td>229</td>
<td>59</td>
<td>232</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>1,354</strong></td>
<td><strong>394</strong></td>
<td><strong>566</strong></td>
<td><strong>174</strong></td>
<td><strong>316</strong></td>
</tr>
</tbody>
</table>

Table 18: Top single grants

<table>
<thead>
<tr>
<th>Primary Donor</th>
<th>Cash</th>
<th>Non-Cash</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>World Food Programme</td>
<td>26,570,222</td>
<td>151,782,493</td>
<td>178,352,715</td>
</tr>
<tr>
<td>US Agency for International Development</td>
<td>71,742,851</td>
<td>13,300,589</td>
<td>85,043,440</td>
</tr>
<tr>
<td>Global Fund to Fight AIDS, Tuberculosis and Malaria</td>
<td>35,427,379</td>
<td></td>
<td>35,427,379</td>
</tr>
<tr>
<td>AusAID, Australian-NGO Cooperation Program</td>
<td>26,365,926</td>
<td></td>
<td>26,365,926</td>
</tr>
<tr>
<td>UK DFID</td>
<td>20,887,588</td>
<td></td>
<td>20,887,588</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>180,993,966</strong></td>
<td><strong>165,083,082</strong></td>
<td><strong>346,077,048</strong></td>
</tr>
</tbody>
</table>

Percentage to Total Grant Portfolio | 50% | 97% | 65%
Global internal audit

The chief audit officer, who reports directly to World Vision’s International Board Audit and Risk Management Committee, is the WV Partnership leader for Global Internal Audit (GIA) and is responsible for overseeing and guiding the performance of internal audits across the organisation. Also, all incidents of suspected and actual fraud are required to be reported immediately to the chief audit officer or his or her designee.

During 2014, GIA was restructured to better serve the WV Partnership and key stakeholders, to build leadership capacity at all levels to meet the current and emerging risks of the dynamic landscape in which WV operates, and to provide growth and career opportunities for WV’s auditors. Also, steps were taken to strengthen GIA fraud investigation and IT audit functions, with the recruitment of a technical director of investigation and reassignment of staff to the unit. The investigation team is now working to enhance standard investigation protocol and procedures to be followed across World Vision and VisionFund. A technical director of IT Audit was also appointed to assist the organisation in mitigating risks from a constantly changing IT industry.

The Risk-Based Integrated Audit (RBIA) approach, which was implemented in 2013 for the Global Centre Audit team was rolled out to the regions in 2014. The Global Centre Audit team completed 21 RBIA engagements focusing on the riskiest areas of the WV Partnership. Several local audit teams also started implementing RBIA in over 300 engagements.

During 2014, the total confirmed fraud loss for WV’s entities, excluding VisionFund, based on investigations performed by GIA and regional audit directors, was approximately US$492,208. There was also a loss of approximately US$1,056,825 due to asset misappropriations reported through the IIM system not investigated by GIA. This amount includes assets (eight vehicles, equipment and food items for humanitarian aid) valued at approximately US$889,959 that were lost during conflicts between armed opposition groups in the areas of operations in South Sudan, Sudan, Somalia and Syria.
People and Culture Management

(LA1, LA10, LA 12, LA 13, NGO 9)

In 2014, the various entities in the WV Partnership employed 45,632 staff globally. This includes full-time, part-time and temporary staff, and employees of VisionFund International (WV’s microfinance subsidiary) and affiliated microfinance institutions. The five largest field offices (based on headcount) in descending order are India, DRC, Ethiopia, Bangladesh and Kenya. The largest support offices (based on headcount) in descending order are the United States, Taiwan, South Korea, Australia and Canada.

Table 19: WV workforce summary FY12–FY14

<table>
<thead>
<tr>
<th>Summary of total WV workforce</th>
<th>2014</th>
<th>2013</th>
<th>FY12</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of employees (including MFIs):</td>
<td>45,632</td>
<td>45,003</td>
<td>45,649</td>
</tr>
<tr>
<td>Full-time</td>
<td>41,500</td>
<td>43,238</td>
<td>43,317</td>
</tr>
<tr>
<td>Part-time</td>
<td>804</td>
<td>756</td>
<td>1,187</td>
</tr>
<tr>
<td>Temporary paid</td>
<td>3,328</td>
<td>1,009</td>
<td>1,145</td>
</tr>
<tr>
<td>Total volunteers</td>
<td>23,313</td>
<td>21,500</td>
<td>20,805</td>
</tr>
<tr>
<td>% male staff / % female staff</td>
<td>58/42</td>
<td>57/43</td>
<td>57/43</td>
</tr>
<tr>
<td>% of staff &lt; 41 years of age / % staff &gt;41 years</td>
<td>14% (6,205)</td>
<td>15% (6,892)</td>
<td>14% (6,182)</td>
</tr>
<tr>
<td>% growth from previous reporting period (year)</td>
<td>1%</td>
<td>-1%</td>
<td>3%</td>
</tr>
<tr>
<td>Turnover rate (voluntary and involuntary)</td>
<td>17%</td>
<td>16% (7,016)</td>
<td>15% (6,847)</td>
</tr>
</tbody>
</table>

Table 20: Numbers by region/grouping and gender (2014)

<table>
<thead>
<tr>
<th>2014 Overall numbers by region/grouping and gender</th>
<th>Male</th>
<th>Female</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Region / Grouping</td>
<td>5,344</td>
<td>2,058</td>
<td>7,402</td>
</tr>
<tr>
<td>East Africa</td>
<td>3,059</td>
<td>3,223</td>
<td>6,282</td>
</tr>
<tr>
<td>East Asia</td>
<td>3,135</td>
<td>3,133</td>
<td>6,268</td>
</tr>
<tr>
<td>Latin America</td>
<td>2,088</td>
<td>1,829</td>
<td>3,917</td>
</tr>
<tr>
<td>Middle East / Eastern Europe</td>
<td>4,768</td>
<td>2,181</td>
<td>6,949</td>
</tr>
<tr>
<td>South Asia / Pacific</td>
<td>3,876</td>
<td>1,941</td>
<td>5,817</td>
</tr>
<tr>
<td>Southern Africa</td>
<td>1,760</td>
<td>466</td>
<td>2,226</td>
</tr>
<tr>
<td>West Africa</td>
<td>1,553</td>
<td>3,672</td>
<td>5,225</td>
</tr>
<tr>
<td>Support Offices</td>
<td>768</td>
<td>778</td>
<td>1,546</td>
</tr>
<tr>
<td>Global Centre</td>
<td>768</td>
<td>778</td>
<td>1,546</td>
</tr>
</tbody>
</table>
Table 21: Gender numbers by field offices (2014)

<table>
<thead>
<tr>
<th>Region</th>
<th>Male</th>
<th>Female</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>East Africa</td>
<td>4,649</td>
<td>1,666</td>
<td>6,315</td>
</tr>
<tr>
<td>East Asia</td>
<td>2,147</td>
<td>2,687</td>
<td>4,834</td>
</tr>
<tr>
<td>Latin America</td>
<td>2,555</td>
<td>2,627</td>
<td>5,182</td>
</tr>
<tr>
<td>Middle East / Eastern Europe</td>
<td>1,186</td>
<td>1,287</td>
<td>2,473</td>
</tr>
<tr>
<td>South Asia / Pacific</td>
<td>4,398</td>
<td>2,001</td>
<td>6,399</td>
</tr>
<tr>
<td>Southern Africa</td>
<td>3,726</td>
<td>1,863</td>
<td>5,589</td>
</tr>
<tr>
<td>West Africa</td>
<td>1,535</td>
<td>402</td>
<td>1,937</td>
</tr>
<tr>
<td>Regional Offices (all seven)</td>
<td>236</td>
<td>246</td>
<td>482</td>
</tr>
<tr>
<td>Grand Total</td>
<td>20,432</td>
<td>12,779</td>
<td>33,211</td>
</tr>
</tbody>
</table>

Table 22: Gender numbers by VisionFund and MFIs (2014)

<table>
<thead>
<tr>
<th>Region</th>
<th>Male</th>
<th>Female</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>East Africa</td>
<td>695</td>
<td>392</td>
<td>1,087</td>
</tr>
<tr>
<td>East Asia</td>
<td>912</td>
<td>536</td>
<td>1,448</td>
</tr>
<tr>
<td>Latin America</td>
<td>580</td>
<td>506</td>
<td>1,086</td>
</tr>
<tr>
<td>Middle East / Eastern Europe</td>
<td>902</td>
<td>542</td>
<td>1,444</td>
</tr>
<tr>
<td>South Asia / Pacific</td>
<td>370</td>
<td>180</td>
<td>550</td>
</tr>
<tr>
<td>Southern Africa</td>
<td>150</td>
<td>78</td>
<td>228</td>
</tr>
<tr>
<td>West Africa</td>
<td>225</td>
<td>64</td>
<td>289</td>
</tr>
<tr>
<td>Regional offices (all seven)</td>
<td>51</td>
<td>28</td>
<td>79</td>
</tr>
<tr>
<td>Grand Total</td>
<td>3,885</td>
<td>2,326</td>
<td>6,211</td>
</tr>
</tbody>
</table>

Our People

Our People, an online WV human resources database, contains about 33,269 active staff records and is implemented throughout Global Centre, regional offices and field offices. VisionFund is currently in the implementation stage. Discussions are under way to develop a strategy for support office implementations. Our People has implemented additional functions such as cash compensation to manage WV Partnership salary scales, market survey data and merit increases. Our People is currently implementing a world-class recruitment and careers site capability for roll out to the WV Partnership in order to attract top talent and provide development opportunities for internal staff.
Figure 6: Staff distribution by location and office type

- Middle East and Eastern Europe: 3,917; 9%
- Global Centre & regional depts & VFI: 1,546; 3%
- Support Offices: 5,225; 11%
- East Africa: 7,402; 16%
- West Africa: 2,226; 5%
- Southern Africa: 2,226; 5%
- South Asia / Pacific: 6,949; 15%
- East Asia: 6,282; 14%

Christian identity

As a Christian organisation WV serves all people regardless of religion, race, ethnicity or gender in line with our mission statement: ‘We follow our Lord and Saviour Jesus Christ in working with the poor and oppressed to promote human transformation, seek justice and bear witness to the good news of the kingdom of God.’

‘We are Christian’ is the first of our core values, and we are always intentional about living our faith with integrity as we serve others. We are also intentional about seeking to hire staff who are Christian. Where this is not possible, whether for legal reasons, social/cultural contexts, or other reasons, we seek to hire staff who support our goals in humanitarian assistance, development and advocacy. Approximately 14 per cent of our staff globally are not Christian but identify with WV’s core values.

World Vision International has in place a Code of Employee Conduct that applies to all employees of the organisation and is designed to help ensure that employees behave in a manner that is ethical, legal and consistent with WV’s values and mission. This includes not impairing the ability of a staff member, volunteer or others in the organisation to fulfil their responsibilities in the contexts in which they work; and avoiding any sexual conduct that is inconsistent with WV’s Christian values, or inappropriate, or potentially harmful to our work and reputation in the local contexts in which we operate.

In addition to the WVI Code of Employee Conduct, some WV offices have developed additional employment policies and practices consistent with the local legal framework and customs. It is a given that international organisations must adhere to the laws of the countries in which they operate.

Remuneration

**Director’s compensation with the exception of the International President:** The members of the World Vision International Board do not receive any remuneration from WV.

**Executive compensation:** In the current reporting period the various entities within the WV Partnership employed 45,632 staff globally. This includes full-time, part-time staff and employees of VisionFund International (our microfinance subsidiary) and of affiliated MFIs. Our staff, including senior executives, serve with WV because they are committed to the work we do, to our core values and to our Christian identity. As we set staff compensation levels, we seek to balance the need to attract and retain quality staff with commitment to careful stewardship of donated funds coupled with expectations for the use of those funds.
Our Total Rewards Philosophy is a comprehensive policy approved by the World Vision International Board. It is used to guide appropriate and fair compensation levels for all WV entities. The policy covers aspects of both financial and non-financial rewards to attract, motivate and retain staff in the organisation. These include compensation, benefits, recognition, development and career opportunities, organisational value and affiliation, and working culture. It specifically requires that all WV compensation programmes take the following into account:

- consistency with our targeted yields to community and project
- stewardship responsibilities to the donors, the children and the communities we serve and to our staff
- the ability to attract, develop and retain competent staff with a heart for WV’s mission and vision
- recognition of rewards and high performance
- a culture of accountability, fairness, equity and transparency
- flexibility during emergencies and the ability to accommodate our changing needs
- operational efficiencies to minimise time and cost in management
- consistency with our Christian mission and NGO status
- consistency with local legal, political, socioeconomic and cultural policies and practices.

The Total Rewards Philosophy covers both financial and non-financial rewards, such as employee regulatory and other allowances and benefits. As with the financial component, our staff packages are designed to be competitive at the 50th percentile within its labour market. To ensure that an appropriate minimum level of benefits is provided to all WV employees, a set of Health and Welfare Minimum Benefit Standards has been developed for comparison with the local labour market and regulatory environment.

World Vision International executive salaries are set based on a salary market, which is weighted 80 per cent for NGOs and 20 per cent for the total labour market. Annual reviews of executive salary ranges are undertaken. They may be reviewed in accordance with labour markets’ movements, ability for the organisation to pay and individual performance of the executive. Salary increases for executive-level staff must be in alignment with the Total Rewards Philosophy that applies to executive and non-executive staff. All executive salaries listed in this report are signed off by the International President and also form part of the ‘Intermediate Sanctions’ compensation review, which is conducted annually by the World Vision International Board’s People Committee. It is then reported to the full board.33

The International President’s compensation is approved directly by the Executive Committee of the World Vision International Board. The International President’s compensation is documented in a written employment contract. Its determination takes into account recommendations of an independent compensation consultant, compensation surveys or studies and performance.

Details of the compensation of the WVI senior executives with the five highest base salaries, plus that of the chief people officer, are listed in Table 24. The compensation is for the calendar year 2013 (calendar-year tracking and reporting of compensation is preferable to fiscal-year tracking) and is broken down into the following categories:

- base salary
- one-time adjustments and allowances such as relocation allowances
- ongoing ‘expatriate allowances’ for employees required to relocate from their home country to perform their role, for example, housing, vehicle/transportation, tax equalisation and tax preparation, and other taxable benefits
- non-taxable benefits, primarily pension contributions and employer-provided health benefits.

All salary and benefits are determined in accordance with the Total Rewards Philosophy. World Vision International used external consultants to benchmark and determine salary and benefits. The expatriate allowances vary according to geography and market conditions. These allowances are not designed as incentives but rather are in place to keep employees from suffering loss as a result of the organisation’s need to relocate them.

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33 As a non-profit tax-exempt entity registered in the United States, World Vision International is subject to oversight from the U.S. Internal Revenue Service (IRS) in a number of areas, including compensation of staff. The IRS has established a ‘safe harbour’ process (also known as ‘Intermediate Sanctions’) for setting senior executive compensation, which creates a presumption that the compensation is reasonable. The process includes benchmarking against other organisations and review and approval by the entity’s board. WVI follows this process, which is a safeguard to make sure the public can have confidence that charities have the skills and leadership they need to do their work, while remunerating them in a way that respects donors’ aspirations.
World Vision has policies that allow some of the individuals listed above to access benefits such as travel for companions and housing allowance or residence for personal use. This also includes consideration of the effect of tax (tax gross up) provisions for select expatriate benefits. The organisation always follows the written policies regarding payment, reimbursement and provision of all of the expenses described. It also requires substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the International President/CEO and senior WV Partnership executives regarding expenses provided.

When an executive has been asked to relocate, appropriate expatriate terms and conditions are applied. These are detailed in the executive’s contract. For the International President/CEO, these are approved by the Executive Committee of the WVI Board; all other executives are approved by the chief operating officer and CEO. There were 233 WVI employees who received more than US$100,000 in reportable compensation who were classified as WVI staff.

Responding to staff feedback and complaints

The Integrity and Protection Hotline is the main channel for staff who have a significant concern or complaint they feel cannot be addressed through the normal management channels (that is, their own manager or their People and Culture support staff). This whistle blower hotline has been in existence for several years. The volume of cases reported each year is very low for an organisation of WV’s magnitude.

A total of 57 reports were received through the hotline in 2014, compared to 50 reports in the previous year. The top four allegation types were financial misconduct, general misconduct, employee matters and conflict of interest. Forty-six reports were closed with the following outcomes: 4 substantiated, 13 partially substantiated, 17 unsubstantiated, and 12 closed after determining that they did not contain enough information to warrant an investigation or that management had already taken action to respond to the matter prior to the whistle blower complaint being filed.

### Table 24: Compensation (2013)

<table>
<thead>
<tr>
<th>Name and title</th>
<th>Location and status</th>
<th>Base gross salary</th>
<th>Ongoing expatriate allowances (expressed as net tax)</th>
<th>Non-taxable benefits (primarily pension and health)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kevin Jenkins International President / CEO</td>
<td>UK Expatriate</td>
<td>GBP 278,000</td>
<td>GBP 82,000</td>
<td>GBP 45,633</td>
</tr>
<tr>
<td>David Young Chief Operating Officer</td>
<td>US National</td>
<td>US$366,900</td>
<td>N/A</td>
<td>US$36,963</td>
</tr>
<tr>
<td>Dirk Booy Partnership Leader Global Field Operations</td>
<td>UK Expatriate</td>
<td>GBP 176,726</td>
<td>GBP 24,423</td>
<td>GBP 42,767</td>
</tr>
<tr>
<td>Ken Casey Partnership Leader Integrated Ministry</td>
<td>US National</td>
<td>US$257,496</td>
<td>N/A</td>
<td>US$56,681</td>
</tr>
<tr>
<td>Eric Fullilove Chief Financial Officer</td>
<td>UK Expatriate</td>
<td>GBP 169,470</td>
<td>GBP 8,512</td>
<td>GBP 24,704</td>
</tr>
<tr>
<td>Bessie Vaneris Chief People Officer</td>
<td>UK Expatriate</td>
<td>GBP 155,494</td>
<td>GBP 14,856</td>
<td>GBP 18,987</td>
</tr>
</tbody>
</table>
World Vision continues to support a fair and objective allegation management process, ensuring complaints are handled by qualified staff in a confidential environment. The key principles are objectivity, fairness, accountability and consistency. The primary challenge is maintaining high-quality investigation standards in the face of growing volume and competing work priorities for the Integrity and Protection Hotline teams. This can result in cases not being closed in a timely manner.
Ethical Practices
(SO1, SO2, SO3, SO4, PR6)

Anticorruption

World Vision has a ‘zero tolerance’ stand in fighting corruption and fraudulent practices. It stands against any form of diversion of resources or misuse of power that compromises our values and our accountability to children and communities around the world.

World Vision adopted an anticorruption policy that ensures the organisation is accountable and transparent. This policy aims to avoid damage to its reputation, which undermines the morale of staff and the trust and support of beneficiaries, partners, the wider public and donors. Corruption also poses legal risks both for the organisation and individuals involved.

However, given the organisation’s size and reach, risk is high. During the reporting year the organisation remained open to scrutiny, making disclosures in areas where it fell short of expectations. Figures 7, 8 and 9 present cases of recorded losses due to corruption and assets misappropriation in WV.

Figure 7: Corruption
Figure 8: Misappropriation of assets
Figure 9: Assets misappropriation reported in IIM
Handling losses and fraud at VisionFund

VisionFund is seeing the benefits of implementation of global operational, finance and credit policies. In 2014, gross fraud losses were US$406,105 or 0.05 per cent of assets, which is a significant reduction from 0.2 per cent of assets in the prior year. There were also recoveries of US$106,600, reducing the net fraud cost to 0.04 per cent of assets, which VisionFund management believes is extremely low for the microfinance industry.

VisionFund strengthened controls across the network with greater focus on areas of cash handling. More MFIs across the network are moving to cashless banking and greater use of technology resulting in lower incidences of fraud.

Taking a stand against corruption – Staff training

World Vision implemented a series of anticorruption training modules in 2014. The training pack comprises eight modules dealing with issues such as conflict of interest, cash and procurement, misappropriation of assets, fraud and corruption in relief food programmes, microfinance operations and human resources practice. An additional ‘executive’ module is mandatory for all national directors.

In 2014, eight training workshops, supplemented with self-study by participants, were carried out in various regions. At the end of the reporting year a total of 680 staff members composed of national directors, staff representing Finance, Operations, People and Culture, Procurement, and Security functions had completed the programme.

VisionFund takes the operational risk of fraud very seriously and continues to work to minimise fraud at all levels. When fraud is detected, VisionFund acts swiftly in accordance with its zero-tolerance policy.
Child Sponsorship and Marketing
(NGO8, PR 6)

Sponsorship engagement and fundraising

During 2014, WV effected the new child sponsorship policy principles with guidance for sponsorship marketing with 20 support offices and about 100 marketing staff. Its aim was to build capacity and local adaptation of ‘code of practice’ relating to responsible fundraising for child sponsorship. This included repositioning, proof points and the value proposition. The specific guidance, called Sponsor Experience Seeds and Tools, was shared with all support offices and key marketing leaders.

The repositioning and value proposition support responsible fundraising in the following ways:

- Repositioning and proof points: guidelines to communicate more specifically the vision for change in a specific community, the plans and the proof of change, as well as amplifying true and authentic voices of people involved through richer connections among all parties.
- The value proposition: explains the depth and breadth of our work with the child’s community towards better futures for children, including the sponsored child: This is me – Change my world – Share my journey

Child sponsorship assurance processes and systems

In 2014, we continued investments in people, processes and platforms through the Sponsorship Transformation Programme. Staff and volunteers who work in field countries were supported with training and best practices in community-based care and protection for children. New technologies and simplified processes were defined to help to reduce unnecessary paperwork and harness faster digital communications, whilst assuring that sponsored children participate and benefit through the programmes.

In 2014, several old and outdated computer systems were replaced in all national offices with the new SingleSTEP system. Improved processes and updated data privacy and security were addressed through the new system requirements. During the transition we experienced some delays in updating some child and sponsor information while new systems were stabilised.

Better disciplines of data reconciliation and reporting are now possible with the improved system. Through reconciliations we identified a relatively small number of supporters who had not been notified in a timely manner after their sponsored child left the programme. Each sponsor was personally notified of the delay, and individual supporter concerns were resolved with our apologies.

In 2014, the new Rich Media Transfer system was deployed worldwide to facilitate fast and secure transfer of photos and videos from field sites to other global users. Secure, scalable quality-review processes were successfully piloted to assure the quality and dignity of the content before it is released. The improved quality review process will be scaled out in 2015.

Child-safe digital engagement

Many of the children in WV communities are excited to tell their own stories to sponsors using digital media, and sponsors are excited to share these stories with their peers online; WV mobilised end-to-end mechanisms for the online safety of vulnerable children. Children in programme communities, frontline staff, marketing staff and supporters are all asked to adhere to the same guidelines for safe sharing of content. Training tools have been developed, targeting each audience segment, in order to strengthen capacity in child-safe digital engagement. These tools include:

- The Keeping Children Safe Online34 project, which was developed with six countries in WV’s Middle East and Eastern Europe region, and then extended to six more countries in Latin America and Africa. While not

34 http://www.wvi.org/keeping-children-safe-online
exclusive to child sponsorship, the successful programme helps children, parents, teachers and public agencies reduce risks and create greater protection for children.

- Guides developed to support the standards for digital safety standards.
- 509 key staff trained through Childsafe Cyberspace, an internal training quiz.
- 116 national and regional leads trained through webinars for deploying child-safe field content capture.
- Increased awareness for visitors to WV’s public websites through Do You Know What It is Really Like for Me Online?35
- Sponsors were empowered to share safely their sponsorship experience online through the ‘How Can I Keep My Sponsored Child Safe Online?’ tool.

During 2014, five breaches of the digital protocol were reported through the global reporting mechanism Ethics Point. Monitoring and tracking have been strengthened to ensure that any breaches of WV’s digital protection standards are properly reported and addressed.

Additional safeguards were built into the new digital content platforms. National and support offices are required to do their own filtering based on standardised guides to keep published content in compliance with the guidelines.

Annex 1: Global Reporting Initiative (GRI) Level C Reporting Disclosures

N.B.: As indicated in the document, some of the disclosure elements have not been detailed in this report as they were well covered in our 2012 accountability report and no significant changes have been made.

<table>
<thead>
<tr>
<th>Disclosure</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Profile Disclosures</strong></td>
<td></td>
</tr>
<tr>
<td>1.1</td>
<td>Statement from the most senior decision maker of the organisation</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td><strong>Organisational profile</strong></td>
<td></td>
</tr>
<tr>
<td>2.1</td>
<td>Name of the organisation</td>
<td>As in 2013</td>
</tr>
<tr>
<td>2.2</td>
<td>Primary activities. How these activities relate to the organisation’s mission and primary strategic goals</td>
<td>6</td>
</tr>
<tr>
<td>2.3</td>
<td>Operational structure of the organisation, including national offices, sections, branches, field offices, main divisions, operating companies, subsidiaries and joint ventures</td>
<td>6</td>
</tr>
<tr>
<td>2.4</td>
<td>Location of organisation's headquarters</td>
<td>6</td>
</tr>
<tr>
<td>2.5</td>
<td>Number of countries where the organisation operates</td>
<td>6</td>
</tr>
<tr>
<td>2.7</td>
<td>Details and current status of not-for-profit registration</td>
<td>6</td>
</tr>
<tr>
<td>2.8</td>
<td>Target audience and affected stakeholders</td>
<td>6</td>
</tr>
<tr>
<td>2.8.1</td>
<td>Scale of the reporting organisation</td>
<td>7</td>
</tr>
<tr>
<td>2.9</td>
<td>Significant changes during the reporting period regarding size, structure, or ownership.</td>
<td>8</td>
</tr>
<tr>
<td>2.10</td>
<td>Awards received in the reporting period</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td><strong>Reporting parameters</strong></td>
<td></td>
</tr>
<tr>
<td>3.1</td>
<td>Reporting period</td>
<td>4</td>
</tr>
<tr>
<td>3.2</td>
<td>Date of most recent previous report</td>
<td>4</td>
</tr>
<tr>
<td>3.3</td>
<td>Reporting cycle</td>
<td>4</td>
</tr>
<tr>
<td>3.4</td>
<td>Contact point for questions regarding the report or its contents</td>
<td>Before contents page</td>
</tr>
<tr>
<td>3.5</td>
<td>Process for defining report content</td>
<td>5</td>
</tr>
<tr>
<td>3.6</td>
<td>Boundary of the report (e.g. countries, divisions, subsidiaries, leased premises, joint ventures, suppliers)</td>
<td>4</td>
</tr>
<tr>
<td>3.7</td>
<td>State any specific limitations on the scope of boundary of the report</td>
<td>4</td>
</tr>
<tr>
<td>3.8</td>
<td>Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organisations</td>
<td>4</td>
</tr>
<tr>
<td>3.9</td>
<td>Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report</td>
<td>19</td>
</tr>
<tr>
<td>3.10</td>
<td>Explanation of the effect of any restatements of information provided in earlier reports, and the reasons for such restatement (e.g. mergers/acquisitions, change of base years/periods, nature of business, measurement methods)</td>
<td>19</td>
</tr>
<tr>
<td>3.11</td>
<td>Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.</td>
<td></td>
</tr>
</tbody>
</table>

**GRI Content Index**

| 3.12 | Table identifying the location of the standard disclosures in the report |  |

**Assurance**

| 3.13 | Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organisation and the assurance provider(s) | 4,5 |

**Governance, Commitments and Engagement**

**Governance**

| 4.1 | Governance structure of the organisation, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organisational oversight | 7,8 |
| 4.2 | Indicate whether the chair of the highest governance body is also an executive officer (and, if so, his or her function within the organisation’s management and the reasons for this arrangement). Describe the division of responsibility between the highest governance body and the management and/or executives | 8 |
| 4.3 | For organisations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members | 9 |
| 4.4 | Mechanisms for internal stakeholders (e.g. members), shareholders and employees to provide recommendations or direction to the highest governance body | 8 |
| 4.5 | Linkage between compensation for members of the highest governance body, senior managers and executives (including departure arrangements), and the organisation’s performance (including social and environmental performance) | 9 |
| 4.6 | Processes in place for the highest governance body to ensure conflicts of interest are avoided | 9 |
| 4.7 | Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organisation’s strategy on economic, environmental and social topics. Also address qualifications and expertise relating to guiding programme effectiveness | 9 |
| 4.8 | Internally developed statements of mission or values, codes of conduct and principles relevant to economic, environmental and social performance and the status of their implementation | 10 |
| 4.9 | Procedures of the highest governance body for overseeing the organisation’s identification and management of economic, environmental and social performance, including relevant risks and opportunities, and adherence or compliance with nationally and internationally agreed standards, codes of conduct and principles | 8 |
| 4.10 | Processes for evaluating the highest governance body’s own performance, particularly with respect to economic and social performance. Also report on processes for appointment, dismissal and lengths of tenure of members/officials in the environmental highest governance body | 8 |

**Commitments to external initiatives**

| 4.11 | Explanation of whether and how the precautionary approach or principle is addressed by the organisation. Article 15 of the Rio Principles introduced the precautionary approach. A response to 4.11 could address the organisation’s approach to risk management in operational planning or the development and introduction of new products |  |
| 4.12 | Externally developed economic, environmental and social charters; principles; or other initiatives to which the organisation subscribes or endorses. Include date of adoption, countries/operations where applied and the range of stakeholders involved in the development and governance of these initiatives (e.g. multi-stakeholder). Differentiate between non-binding, voluntary initiatives and those with which the organisation has an obligation to comply | 10 |
| 4.13 | Memberships in associations (such as industry associations), coalitions and alliance NGO memberships, and/or national/international advocacy organisations | 8 |
| 4.14 | List of stakeholder groups engaged by the organisation | 12 |
| 4.15 | Basis for identification and selection of stakeholders with whom to engage | 12,13,14 |
| 4.16 | Approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group | 13,14 |
| 4.17 | Key topics and concerns raised through stakeholder engagement, and organisation’s response | 13 |

**Programme effectiveness**

**Affected stakeholder engagement**

**NGO 1** | Process for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programmes | 15 |

**Feedback, complaints and action**

**NGO 2** | Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to | 17,18 |
<table>
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<tr>
<th>Category</th>
<th>NGO</th>
<th>Description</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Breaches of Policies</td>
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<td></td>
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<tr>
<td>Monitoring, evaluation and learning</td>
<td>NGO 3</td>
<td>System for programme monitoring, evaluation and learning (including measuring programme effectiveness and impact), resulting changes to programmes, and how they are communicated.</td>
<td>19,20,21,26</td>
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<tr>
<td>Gender and diversity</td>
<td>NGO 4</td>
<td>Measures to integrate gender and diversity into programme design and implementation and into the monitoring, evaluation and learning cycle</td>
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<td>Public awareness and advocacy</td>
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<td>Processes to take into account and coordinate with the activities of other actors</td>
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<td>NGO 7</td>
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<td>NGO 8</td>
<td>Sources of funding by category and five largest donors and monetary value of their contribution</td>
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<td>Environment</td>
<td>EN 16</td>
<td>Total direct and indirect greenhouse gas emissions by weight</td>
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<td></td>
<td>EN 18</td>
<td>Initiatives to reduce greenhouse gas emissions and reductions achieved</td>
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<td></td>
<td>EN 26</td>
<td>Initiatives to mitigate environmental impacts of activities, products and services, and extent of impact mitigation</td>
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<td>Labour</td>
<td>LA 1</td>
<td>Total workforce, including volunteers, by employment type, employment contract, and region. Commentary added to include volunteers. Commentary added to identify the different categories of volunteers by frequency and function. Commentary added to invite reporting on number of volunteers by type. Reference added</td>
<td>46,47,48</td>
</tr>
<tr>
<td></td>
<td>NGO 9</td>
<td>Mechanisms for workforce feedback and complaints, and their resolution</td>
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<tr>
<td></td>
<td>LA 10</td>
<td>Average hours of training per year per employee, by employee category. NGO commentary added to include volunteers</td>
<td></td>
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<tr>
<td></td>
<td>LA 12</td>
<td>Percentage of employees receiving regular performance and career-development reviews</td>
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<tr>
<td>LA 13</td>
<td>Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership and other indicators of diversity</td>
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<td></td>
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<tr>
<td></td>
<td><strong>Society</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SO 1</td>
<td>Nature, scope and effectiveness of any programmes and practices that assess and manage the impacts of operations on communities, including entering, operating and exiting</td>
<td>13</td>
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<tr>
<td>SO 3</td>
<td>Percentage of employees trained in the organisation’s anticorruption policies and procedures</td>
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<td>SO 4</td>
<td>Actions taken in response to incidents of corruption</td>
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</tr>
<tr>
<td></td>
<td><strong>Ethical fundraising</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PR6</td>
<td>Programmes for adherence to laws, standards and voluntary codes related to fundraising and marketing communications, including advertising, promotion and sponsorship. NGO commentary added to invite reporting on complaints of breaches of standard for fundraising and marketing communications</td>
<td>54</td>
<td></td>
</tr>
</tbody>
</table>
Annex 2: Specific disclosures related to IRS Form 990

(NGO8, PR 6)

Q. What is the total number of voting members of the governing body at the end of the tax year? Are there material differences in voting rights among members of the governing body, or is the governing delegated broad authority to an executive committee or similar committee? How many voting members are independent?

A. There are 24 board members, 23 of which are independent. The Board has delegated broad authority to its Executive Committee, to handle routine matters between regular full Board meetings and to provide flexibility if the full Board, with members from many countries, cannot be quickly assembled. But in practice, the Executive Committee rarely uses its full authority, and all of its actions are visible to and under the ultimate oversight of the full board.

Q. Did any officer, director, trustee or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?

A. Not to our knowledge.

Q. Did the organisation delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees or key employees to a management company or other person?

A. No.

Q. Did the organisation make any significant change to its governing documents since last year?

A. No.

Q. Did the organisation become aware during the year of a significant diversion of the organisation's assets?

A. See pages 18–19 of the main accountability report for a summary of fraud losses in all WV Partnership entities, including microfinance entities affiliated with VisionFund International (WVI’s microfinance subsidiary). As the Form 990 is not filed on a consolidated basis, a 990 will not include diversions of assets that occurred in affiliated entities outside of the corporate entity World Vision International (or VisionFund International for VFI’s 990). Some of the incidents reported in the main report occurred in such affiliated entities.

Q. Does the organisation have members or stockholders?

A. Yes, the voting members of the Council are the members of World Vision International.

Q. Does the organisation have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?

A. Yes.

Q. Are there any governance decisions of the organisation reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?

A. Yes, the World Visions International Council must approve certain high-level amendments to the Bylaws and Articles of Incorporation.

Q. Did the organisation contemporaneously document the meetings held or written actions undertaken during the year by (a) the governing body and (b) each committee with authority to act on behalf of the governing body?

A. Yes.
Q. Are there any officers, directors, trustees, or key employees who cannot be reached at the organisation’s mailing address?
A. No.

Q. Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision: CEO, Executive Director, top management, other officers or key employees?
A. Yes.

Q. Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee or disqualified person outstanding as of the organisation's tax year?
A. No.

Q. Were there any independent contractors that were paid over US$100,000?
A. Yes, see table 6 on page 25 of the main accountability report.

Policies and Practices

Q. Does the organisation have local chapters, branches or affiliates?
A. No. However, it does have affiliated national entities in various countries around the world. For more information please see note 1 to the World Vision International and Consolidated Affiliates Financial Statements.

Q. Does the organisation have a written conflict-of-interest policy?
A. Yes.

Q. Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
A. Yes.
Disclosure

The organisation’s books and records are in possession of Stephen Lockley at the following offices:

World Vision International: 800 W Chestnut Ave, Monrovia, CA 91016

World Vision International, Executive Office: 1 Roundwood Avenue Stockley Park Uxbridge, Middlesex UB11 1FG, UK

Financial Statements

The World Vision International consolidated financial statements for the year ended September 30, 2014 is available at http://www.wvi.org/accountability. These financial statements were audited by independent accountants. The amounts presented in the financial statements differ from the World Vision International Annual Review, which is also available on the World Vision International website, because certain WV branded entities are not consolidated in the World Vision International financial statements for accounting purposes but are included in the Annual Review. For more information about consolidated entities see Footnote 1 of the World Vision International audited financial statements.
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