



# Accountability Report



*World Vision is a Christian relief,  
development and advocacy organisation  
dedicated to working with children,  
families and communities to overcome  
poverty and injustice.*

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# Message from the President and the Board Chair

World Vision's approach to accountability is based on accepted standards of ethical behaviour and best practice in society at large. It also reflects our spiritual calling to model the highest standards of integrity in our work.

The Bible makes plain that everything we do is fully known by God. Jesus is recorded as saying that the truth will set us free. Being accountable means allowing others to know us well, with the hope that this transparency will bring greater freedom – for us, for those who partner with us and for everyone with whom we work.

Accountability is deeply embedded in World Vision's organisational character. It is a foundation of our Covenant of Partnership and one of our Partnership Principles. Our Core Values require us to account for our work to communities, staff, supporters, donors and the wider public.

We aim to make use of the best tools to track, analyse, discuss and improve the effectiveness of the organisation's work. We are grateful to others who have helped us recognise and refine the best processes. In turn we aim to share what we have learned.

This report provides a system-wide view of the mechanisms and processes we have in place to assure quality, promote improvement and ensure integrity. It also highlights various challenges and areas where additional work is required. These include:

**Better accountability to children and communities –**

We pay special attention to our accountability to this community, but the degree to which children, community members and local partners can set the direction of programmes, monitor progress and evaluate our work varies. The report highlights areas in which we intend to improve practices which promote child and community participation and enhance community feedback and complaint mechanisms.

**Measuring our effectiveness** – During 2010, we endorsed targets related to our child well-being aspirations and outcomes. In the years ahead, we will measure the impact of our programmes towards these targets. We intend to play our part in contributing to enhanced standards across the relief and development sector.

**Greater transparency** – To fulfil our commitment to increased transparency, World Vision has begun improving the way we share information about our organisation and our work. Examples in this report include the way we disclose information on child protection incidents and how we use the Integrity and Protection Hotline and implement our Integrity and Risk Reporting (Whistleblower) Policy.

**Enhanced internal accountability** – It has never been more important for every staff member to embrace our identity as 'twin citizens' of our local World Vision office and our global Partnership. In 2010, we clarified lines of accountability and the proper division

of roles between board and management, as well as amongst offices within the Partnership.

There is much more in the report. I trust that everyone who has partnered with us will be reassured about our work, while those who are trying to decide whether to support our vision of providing life in all its fullness to every child will find plenty of reasons to join us in 'making it so'.<sup>1</sup>



A handwritten signature in black ink that reads "Kevin J. Jenkins".

Kevin J. Jenkins

President and Chief Executive Officer,  
World Vision International



A handwritten signature in black ink that reads "Roberto Costa de Oliveira".

Roberto Costa de Oliveira

Chair,  
World Vision International Board

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<sup>1</sup> This section addresses GRI indicator: **1.1** Statement from the most senior decision-maker of the organisation.

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# Scope and purpose of the report<sup>2</sup>

This report covers activities in key areas of accountability for the World Vision Partnership through the 2010 financial year (1 October 2009 to 30 September 2010). Where appropriate, information is included specifically on World Vision International – the registered legal entity providing the formal structure through which the World Vision Partnership's governing bodies operate.<sup>3</sup>

The document fulfils World Vision's commitment as a member of the International Non-Governmental Organisation (INGO) Charter of Accountability Company to submit an annual accountability report. It uses guidelines developed by the INGO Charter of Accountability Company and the Global Reporting Initiative (GRI) for NGOs.<sup>4</sup> An index of the indicators we have reported on for 2010 is included at the end of the report as [Annex 7](#).

An independent panel assesses the annual reports of all members of the INGO Charter of Accountability Company. It bases its review upon:

- how **complete** the report is in relation to the guidelines
- the strength of **evidence** provided
- evidence of an **institutional commitment** to greater accountability, and use of the reporting process to advance it.

The independent panel's findings and comments are posted on the INGO Accountability Charter website.<sup>5</sup>

World Vision's 2010 report responds to feedback received on our 2009 report on each of these points. Particular emphasis has been placed on openly sharing lessons, challenges and areas for improvement.

## Companion documents

This accountability report is one of a suite of public documents prepared by World Vision to share information about our work and activities. It can be read alongside:

### ■ **World Vision International 2010 Annual Review**

This document provides a high-level overview of the World Vision 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: the figures included in these financial statements differ from the aggregate figures given in the Accountability Report for the whole World Vision Partnership. This is because certain World Vision national offices are not consolidated in the World Vision International financial statements for accounting purposes.<sup>6</sup> Audited financial statements for each of the non-consolidated national offices are available on their individual websites.

### ■ **Child Sponsorship Review 2010**

This report includes data on overall child sponsorship figures, including the total number of children sponsored by region, country, World Vision office, gender and age.

### ■ **VisionFund Annual Review 2010**

VisionFund is the microfinance subsidiary of World Vision International. This report provides an overview of VisionFund's work and activities in 2010, along with financial information.

### ■ **World Vision International's Humanitarian and Emergency Affairs Review for 2010**

This report provides an overview of World Vision's emergency response work around the world in 2010. It also includes detailed information about our strategy, approach, accountability mechanisms and trends in this area.

<sup>2</sup> This section addresses the following GRI indicators: **2.7** Target audience and affected stakeholders; **3.5** Process for defining report content; **3.6** Boundary of the report; **3.7** State any specific limitations on the scope or boundary of the report.

<sup>3</sup> For more information on governance and legal structure see Section 5 of this report.

<sup>4</sup> The GRI NGO Sector Supplement published in May 2010: <http://www.globalreporting.org/ReportingFramework/SectorSupplements/NGO/>

<sup>5</sup> To view our 2009 report and the Panel's full comments, see the 'Reporting and reviewing' section of the INGO Accountability Charter website: <http://www.ingoaccountabilitycharter.org/>.

<sup>6</sup> See Note 1 of the World Vision International and Consolidated Affiliates financial statements for additional detail on non-consolidated entities.

### ■ **Food Programming Management Group Annual Review 2010**

This report provides an overview of World Vision's food programming work in 2010. It includes detailed information about our strategy, approach, accountability mechanisms and trends in this area. Particular attention is paid to World Vision's partnership with the United Nations World Food Programme (WFP).

### ■ **Child Health Now Review 2010**

This document provides an overview of progress made during the first year of World Vision's global advocacy campaign 'Child Health Now'.

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 voluntarily disclose similar information in this report. For the purpose of continuity with previous years' reporting and ease of reference, the Form 990 equivalent information has also been provided as [Annex 6](#). 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 their US donors.

## Feedback

To comment on this report or receive more information, please contact:

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# Section I: Our approach to accountability

We have identified five key areas to frame continual improvement in accountability in the coming years. These are set out in our Accountability Framework (see [Annex 2](#)) and briefly described below.

## Christian identity

World Vision identifies itself as a Christian organisation. This gives us a sense of special responsibility as the theological foundation for accountability is clear.<sup>7</sup> The people of God are to be an example to others, known by their love, hard work and good citizenship.<sup>8</sup>

## Participation and partnership

Participation and partnering are central tenets of World Vision's approach, evident in our organisational structure and governance arrangements. These have undergone significant changes over nearly 60 years, moving from a highly centralised US-based organisation to an international NGO with a federated structure designed to give voices to all of our national offices (see Section 5).

We strive to be accountable to all stakeholders, but attach particular importance to the degree of ownership and participation from children, community members and local partners is particularly important in setting programme direction, monitoring progress and evaluating our work.

Development of our [Integrated Programming Model](#), which emphasises the importance of working with and engaging local partners, and our Programme Accountability Framework, which establishes minimum standards for accountability to children and communities (see Section 6 and [Annex 3](#)), are markers of organisational commitment and progress. That said, we recognise that there will always be some work to do to improve our performance in practice. The section on accountability to children and communities (Section 6), highlights specific areas for improvement: in child and community participation as well as complaint and feedback mechanisms. The section about working with others to improve impact (Section 10) highlights some of the ways we are seeking to improve our partnering with external stakeholders.

## Reflection and learning

Monitoring compliance with agreed standards, reporting on the use of resources entrusted to us and evaluating outcomes is imperative. It is equally important that we continue to improve by learning from our successes and failures.

The section that covers programme monitoring, evaluation and learning (see Section 7) provides a description of key processes we have in place to help us reflect, learn and improve performance – particularly in our programmes.

Reflection and learning must occur at all levels of the organisation and not be seen as the preserve of technical experts responsible for audit or formal evaluations of our programmes. This is an important reason for openly sharing learning, organisational challenges and areas for improvement across the World Vision Partnership through this accountability report.

## Transparency

Demands for transparency are increasing across the aid sector as a whole. These external expectations combine with our own commitment to increased transparency as important drivers for progress towards a more systematic approach to information sharing – enhancing the level of information we provide about our organisation and our work.

World Vision International's Open Information Policy clarifies World Vision's approach to information sharing on the basis of a preference for openness unless there are valid reasons for withholding information (the policy is included as [Annex 5](#)). This report provides examples of recent improvements, including the disclosure of information on child protection incidents (see Section 11), an overview of audit processes and findings (see Section 12), and implementation of the Integrity and Protection Hotline (see Section 11).

The [International Aid Transparency Initiative](#) (IATI) has established a global standard for government donors to report and share aid information in an effort to make that information comparable, timely and accessible. World Vision and the INGO Charter of Accountability Company have played an important role in encouraging discussion of the applicability of IATI standards to NGOs, private foundations and other actors in the international development and humanitarian assistance sectors.

<sup>7</sup> Go to the theological reflection on accountability prepared by World Vision Australia available at by clicking [here](#).

<sup>8</sup> 2 Cor 8:21 'For we are taking pains to do what is right, not only in the eyes of the Lord but also in the eyes of man.'

## Global engagement with NGO sector standards

WorldVision has committed to a range of external codes, charters and standards for NGOs that help us benchmark our performance (see [Annex 1](#)). Given our global footprint and the experience gained since the organisation was founded in 1950, WorldVision has a role to play shaping and encouraging adherence to standards in cross-sector partnerships to strengthen aid effectiveness.

In 2010 we contributed to revisions of several key standards, including revisions to the Sphere Handbook, the comprehensive revision of the Humanitarian Accountability Partnership (HAP) Standard, and efforts led by the International Council of Voluntary Associations to provide a supporting narrative elaborating on the Code of Conduct for the Red Cross and Red Crescent Movement and NGOs in Disaster Response.

Accountability and effectiveness are key themes that will dominate policy debates in international development throughout 2011.

WorldVision has played an active role in preparations for the Civil Society Organisations Open Forum on Development Effectiveness and High-Level Forum on Aid Effectiveness that will take place in Busan, Korea, in late November and early December 2011. These meetings will take stock of progress towards the targets set out in the 2005 Paris Declaration and reinforced by the Accra Agenda for Action in 2008. In these processes, WorldVision is working with the Berlin Civil Society Centre, leading academics and informed private sector partners such as Accenture Development Partnerships and KPMG.

Another example of our work in this arena was the endorsement of WorldVision International's president, Kevin Jenkins, as a commissioner of the World Health Organisation's Commission on Information and Accountability for Women's and Children's Health in 2010. This Commission was co-chaired by the President of Tanzania and the Prime Minister of Canada, and has been tasked with developing an Accountability Framework for global reporting, oversight and accountability on women's and children's health. A case study is included as [Annex 4](#). It includes additional information on the Commission and an example of how WorldVision is seeking to enhance accountability from our field programmes through to global aid commitments.

## Section 2: Who we are

The WorldVision Partnership is a federated network of national offices which have signed a Covenant of Partnership and agreed to work together to pursue a common Vision and Mission.

### Our Vision

Our vision for every child, life in all its fullness; Our prayer for every heart, the will to make it so.

### Our Mission

Our Mission is to follow Christ, working with the poor and oppressed to promote human transformation, seek justice and bear witness to the good news of the kingdom of God.

### Our Core Values

Our Core Values express the ethos of World Vision and the essential character to which we aspire as an organisation:

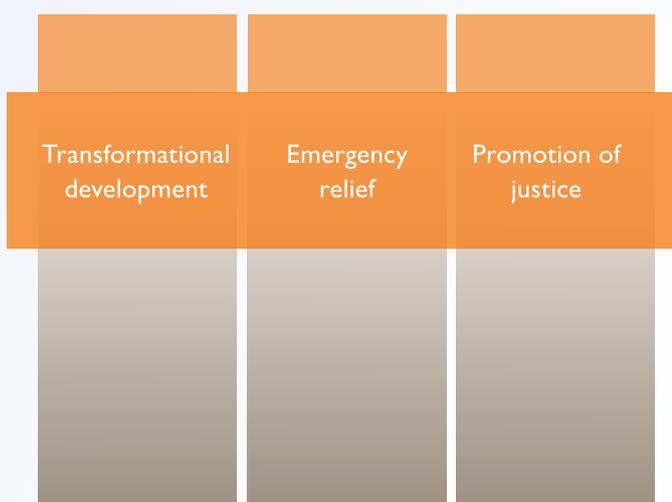
- **We are Christian**
- **We are committed to the poor**
- **We value people**
- **We are stewards**
- **We are partners**
- **We are responsive**

We state these values in the present tense, not because we have attained them, but so that we may hold them alongside our actions as a constant reminder.

### Our Ministry Goal

Our goal is the sustained well-being of children within families and communities – especially the most vulnerable.

### The three pillars of our Ministry



### Our integrated focus



## Section 3: Key activities to achieve mission and ministry goals in 2010<sup>9</sup>

<b>2010 at a glance</b> <sup>10</sup>	
<b>Programmes</b>	
Number of countries we worked in	96 <sup>11</sup>
Children registered for child sponsorship	3.9 million
Number of programmes	2,400
Number of emergencies responded to	78
Number of people assisted with emergency relief*	15 million
Tonnes of food aid handled in partnership with WFP	360,134 tonnes
Beneficiaries receiving food aid*	10.4 million
Micro-credit: Number of active borrowers	639,956
<b>Resources</b>	
Revenue (cash and gifts-in-kind)	US\$2.61 billion
Expenditure on development programmes	US\$1.51 billion
Expenditure on emergency relief programmes	\$549.5 million
Value of micro-credit loans	\$341.6 million <sup>12</sup>

\* Estimate only

<sup>9</sup> This section addresses GRI indicator: **2.2 Primary activities**.

<sup>10</sup> This section addresses GRI indicator: **2.8 Scale of the reporting organisation**.

<sup>11</sup> Afghanistan, Albania, Angola, Armenia, Australia, Austria, Azerbaijan, Bangladesh, Belgium, Bolivia, Bosnia and Herzegovina, Brazil, Burundi, Cambodia, Canada, Chad, Chile, China (including Hong Kong), Colombia, Costa Rica, Cyprus, Dominican Republic, DPR Korea, DR Congo, Ecuador, El Salvador, Ethiopia, Finland, France, Georgia, Germany, Ghana, Guatemala, Haiti, Honduras, India, Indonesia, Iran, Ireland, Italy, Japan, Jerusalem/

West Bank/Gaza, Jordan, Kenya, Kosovo, Laos, Lebanon, Lesotho, Malawi, Malaysia, Mali, Mauritania, Mexico, Mongolia, Montenegro, Mozambique, Myanmar, Nepal, Netherlands, New Zealand, Nicaragua, Niger; Pakistan, Panama, Papua New Guinea, Peru, Philippines, Romania, Russian Federation, Rwanda, Senegal, Serbia, Sierra Leone, Singapore, Solomon Islands, Somalia, South Africa, South Korea, Spain, Sri Lanka, Sudan, Swaziland, Switzerland, Taiwan, Tanzania, Thailand, Timor-Leste, Uganda, United Arab Emirates, United Kingdom, United States, Uzbekistan, Vanuatu, Vietnam, Zambia, Zimbabwe.

<sup>12</sup> See [VisionFund Management Report](#).

## Emergency relief

Emergency relief helps people affected by conflict or disaster:

In case disaster strikes, World Vision has staff and supplies positioned around the globe to respond to such immediate needs as food, water, shelter and safe spaces for children.

Our relief responses have three fundamental objectives – saving lives, reducing human suffering and protecting livelihoods. World Vision also works with communities to recover from disasters and reduce the impact of future calamities by helping plan and build capacity. Our staff are present or often remain in emergency-affected areas long after a crisis has passed, helping communities rebuild and better prepare for possible future emergencies.

In 2010 World Vision helped an estimated 15 million people in 78 disaster-mitigation, preparedness and response efforts.

World Vision remains the WFP's largest global partner in the fight against hunger. In 2010, World Vision handled 360,134 metric tonnes of food for food assistance programmes around the world, reaching more than 10.4 million beneficiaries.

### World Vision responses to humanitarian emergencies in 2010<sup>13</sup>

<b>Category III</b> An event that has a humanitarian impact in a country.  An event that has a multi-country impact BUT within the same region.	Democratic Republic of Congo, Zimbabwe, Haiti, Afghanistan, Pakistan	Total funding	US\$177 million
		Number of responses	5
<b>Category II</b> An event that has a humanitarian impact in a country. (The number of affected people determines whether an emergency is a Category II or III.)	Angola, Chad, Ethiopia, Kenya, Niger, Northern Sudan, Swaziland, Uganda, Bangladesh, China, Myanmar, Sri Lanka, Chile, Pakistan, Georgia, Jerusalem/West Bank/Gaza, Jordan	Total funding	US\$177 million
		Number of responses	17
<b>Category I</b> An event that has a humanitarian impact in a specific area of a country.	Chad, Ghana, Kenya, Lesotho, Malawi, Mozambique, Niger, Senegal, Somalia, Zambia, China, India, Indonesia, Laos, Mongolia, Philippines, Sri Lanka, Vietnam, Tonga, Western Samoa, American Samoa, Bolivia, Brazil, Colombia, El Salvador, Guatemala, Haiti, Honduras, Nicaragua, Albania, Armenia, Lebanon, Romania	Total funding	US\$118 million
		Number of responses <sup>14</sup>	NA
Other		Total funding	US\$78 million
		Number of responses	NA
<b>Total</b>		<b>Total funding</b>	<b>US\$550 million</b>
		<b>Number of responses</b>	<b>78</b>

<sup>13</sup> For further information on our humanitarian responses see the 2010 Humanitarian & Emergency Affairs Annual Review.

<sup>14</sup> Note that there were multiple responses in certain countries during the year.

## Promotion of justice

WorldVision seeks to change unjust structures affecting the poor amongst whom we work.

Our advocacy is based on our grassroots presence, and on listening to the poor and victims of injustice. WorldVision responds by working for policy change and implementation that benefits the poor and oppressed.

We engage governments, institutions, donors, communities and the public to address the underlying issues that perpetuate poverty. We also work with communities to help them speak up for their rights and influence change, both locally and globally.

The Child Health Now global advocacy campaign completed its first year in 2010. This campaign seeks to keep a spotlight on the health needs of the 8.1 million children under 5 who died last year – many from easily preventable causes.<sup>15</sup>

## Transformational development

Transformational development is the process through which children, families and communities identify and overcome the obstacles preventing them from living life in all its fullness.

We work within communities and across geographical areas to help individuals and groups improve the well-being of children and overcome poverty. We do this through long-term projects aimed at allowing communities to manage and sustain their own development. WorldVision works to identify each community's assets and needs, along with the underlying causes of children's poverty and vulnerability, by building partnerships with families, community groups, faith-based organisations and government bodies.

Area Development Programmes (ADPs) are WorldVision's preferred community development programme model, reflecting diverse local contexts. ADPs are supported primarily through **child sponsorship**, as well as through grants, private gifts, gifts-in-kind (GIK) and micro-credit. ADPs focus on changing the world in which a child grows up through **long-term development projects that help the child and the child's community**. ADPs typically run for 12 to 15 years.

In 2010, programme staff worked with communities and local partners to develop tailored responses to their needs for health and nutrition, quality education, and water and sanitation improvements. Microfinance helped families improve livelihoods. Children were encouraged to participate, protected from harm and abusive labour, and given a chance to grow spiritually.

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<sup>15</sup> UNICEF, *Levels & Trends in Child Mortality: Report 2010* (2010) <http://www.unicef.org/media/files/>

## Section 4: Child well-being aspirations, outcomes and targets

In 2007 a World Vision International Council resolution acknowledged the organisation's need for better capacity to measure how effectively it contributes to children's well-being. This resolution led to the programme of work that produced a set of child well-being aspirations, outcomes and targets. These were formally endorsed in 2010.

### Child well-being aspirations

World Vision has four key aspirations for girls and boys. These are:

- [Children enjoy good health.](#)
- [Children are educated for life.](#)
- [Children experience love of God and their neighbours.](#)
- [Children are cared for, protected and participating.](#)

### Child well-being outcomes

The child well-being outcomes are 15 specific operational goals that support the child well-being aspirations. World Vision works with partners to pursue these outcomes and uses indicators – specific to each country's context – to measure results.

For the child well-being aspiration 'children enjoy good health', the outcomes are:

- Children are well-nourished.
- Children are protected from infection, disease and injury.
- Children and their caregivers have access to essential health services.

For the child well-being aspiration 'children are educated for life', the outcomes are:

- Children can read, write and use numeracy skills.
- Children can make good judgements, protect themselves, manage emotions and communicate ideas.
- Adolescents are ready for economic opportunity.
- Children can access and complete basic education.

For the child well-being aspiration 'children experience love of God and their neighbours', the outcomes are:

- Children grow in their awareness and experience of God's love in an environment that recognises their freedom.
- Children enjoy positive relationships with peers, family and community members.
- Children value and care for others and the environment.
- Children have hope and a vision for the future.

For the child well-being aspiration 'children are cared for, protected and participating', the outcomes are:

- Children are cared for in loving, safe family and community environments, with safe places to play.
- Parents or caregivers provide well for their children.
- Children are celebrated and registered at birth.
- Children are respected participants in decisions that affect their lives.

## Child well-being targets

During 2010 the Partnership developed a set of four overarching child well-being targets to improve organisational focus, as well as to align and evaluate the effectiveness of our strategies and programmes.

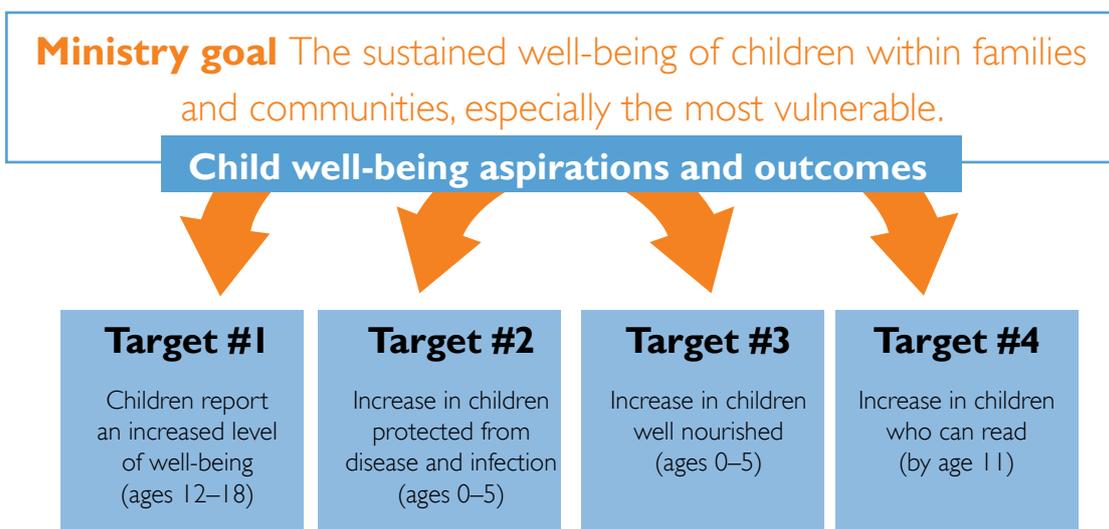
The four Partnership targets reflect our global priorities, are derived from our child well-being aspirations and outcomes, and flow from our overall ministry goals. They are rooted in our commitment to focus our work and measure its impact over time. The targets are based on the principle that increased well-being in a child's early years contributes significant benefits to the next stage of life, the next generation and finally a whole community's future.

Most World Vision programmes are already measuring their contributions to child well-being targets, but these often need to be strengthened using evidence-based good practices.

Ongoing redesign activities may require changes to existing programming approaches.

All national offices will be expected to report on progress towards the first target (children report an increased level of well-being). National offices will need to consider the other three targets and either show how they contribute to that target based on their current strategy or explain why, from their analysis, that target is not relevant or not the most critical to address at this time.

Over the next three to six years, we will measure the impact of our programmes towards these targets, demonstrating our contribution to the achievement of the United Nations Millennium Development Goals. For information on how we will measure our performance, see Section 7, 'Measuring our performance: Partnership targets and child well-being indicators'.



# Section 5: Organisational structure and governance<sup>16</sup>

## The World Vision Partnership

The World Vision Partnership is structured as a federated network of national offices that have signed a Covenant of Partnership and agreed to work together to pursue the World Vision mission.

The word 'Partnership' is used in a broad, informal sense, rather than a legal sense. It is based on the principle of interdependent national entities held together by voluntary commitment rather than legal contract.

The boards and advisory councils of the 53 national offices that are the members of the World Vision Partnership elect and supply the members of the World Vision International Council and World Vision International Board.

The covenant sets out four key principles underpinning World Vision's federal model:

- **Empowerment** acknowledges that decision-making and accountability belong as close as possible to those affected by a decision. Empowerment ensures that bureaucracy does not impede the rights of the local entity.
- **Interdependence** acknowledges that World Vision offices can only accomplish their shared mission with each other.
- **Twin Citizenship** acknowledges that World Vision offices are simultaneously committed to both a local and a global organisation. Members accept that they are 'citizens' of more than one entity. They accept that they owe something not only to their immediate local organisation, but also to the larger whole. Occasionally, the immediate interests of the smaller unit must be sacrificed to interests of the whole and for the ultimate benefit of all.
- **Accountability** acknowledges that individuals, groups and offices are held responsible for behaving in a manner consistent with World Vision's shared values and common mission.

## The World Vision International Council

The World Vision International Council meets every three years to review the organisation's purpose and objectives, assess the extent to which these have been accomplished, and make recommendations to the World Vision International Board in relation to policy.

The council is the only body with the authority to amend the core Partnership documents – the Vision Statement, Mission Statement, Core Values, Statement of Faith and Covenant of Partnership. The council can recommend policy changes to the World Vision International Board but, unlike the World Vision International Board, does not have direct authority over World Vision International's operations.

Voting members of the council consist of all World Vision International Board members and one representative from each World Vision national office.

## World Vision International<sup>17</sup>

World Vision International is the registered legal entity which, through its council and board of directors, provides the formal international structure for the governance of the Partnership.<sup>18</sup> World Vision International sets the high-level strategic direction and policies for the World Vision Partnership, which World Vision national offices apply in accordance with their local context. World Vision International is also the operating entity for the World Vision offices around the world that have not yet progressed to being separate legal entities with their own boards.

World Vision International was incorporated in 1977 as a non-profit religious corporation in the state of California, USA. It has tax-exempt status under section 501(c)(3) of the US federal tax code based on its charitable and religious purposes.

<sup>16</sup> This section addresses GRI indicators: **2.3** Operational structure of the organisation, including national offices, sections, branches, field offices, main divisions, operating companies, subsidiaries, and joint ventures; **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; **4.4** Mechanisms for internal stakeholders (e.g., members), shareholders and employees to provide recommendations or direction to the highest governance body.

<sup>17</sup> This section addresses GRI indicators: **2.4** Location of organisation's headquarters; **2.6** Details and current status of not-for-profit registration.

<sup>18</sup> World Vision Covenant of Partnership.

## World Vision International Board of Directors<sup>19</sup>

The World Vision International Board is the ultimate governing body for the World Vision Partnership. It has two major responsibilities:

- Ensuring the **overall health and well-being of the Partnership**. It achieves this by overseeing the international president's management of the Global Centre, national offices that are branches of World Vision International, and programme and project offices around the world. In this way, the board exercises its fiduciary oversight over management and operations in these offices.
- Ensuring the **alignment of World Vision offices** around the world, including developing appropriate Partnership-wide policies. Again, the principal way the board accomplishes this is through oversight of the international president's responsibility for the alignment of offices.

The World Vision International Board consists of 24 directors. With the exception of the international president, all directors including the chair are non-executives (i.e. they are volunteers who are not compensated for their service on the board).

Directors are elected by regional forums. Each national board or advisory council sends a representative (usually the chairperson) to the forum for the region in which their office is located. Regional forums do not themselves have a management or direct governance role, but they do provide input to global and regional strategies. They play an important part in connecting national boards and advisory councils to the wider World Vision Partnership. This helps ensure alignment of governance direction. Each regional forum elects (on the basis of one vote for each office) the number of directors in the following table:

Regional Forum	No. of directors
Africa	3
Asia 1	3
Asia 2	3
Australasia ( <i>Consisting of Australia and New Zealand</i> )	3
Europe and the Middle East	3
Latin America	3
North America - United States*	3
- Canada	2
World Vision International president**	1
<b>Total</b>	<b>24</b>

\* World Vision United States' allocation of three directors includes one position designated as the Founder's Chair in recognition of World Vision US's role as the founding office of the World Vision Partnership.

\*\* In addition to directors elected by regional forums, the World Vision International president is a member of the board.

Board members as of 30 September 2010 were:

Mr James Beré	United States
Rev. Soriba Joseph Camara	Mali
Mrs Maria Consuelo Campos	Colombia
Mr Roberto Costa de Oliveira (Chair)	Brazil
Rev. Dr John Crosby	United States
Dr José Miguel De Angulo	Bolivia
Mrs Sharon Margaret Dymond	Canada
Mr Dan Fortin	Canada
Mrs Joyce Ann Godwin	United States
Dr Mrs Kleo-Thong Hetrakul	Thailand
Ms Tiffany Tair-Fen Huang	Taiwan
Mr Kevin J. Jenkins (President and CEO)	Canada
Mr Callisto Jokonya	Zimbabwe
Mr Vinod Khisty	India
Mr Ruddy Koesnadi	Indonesia
Dr Rachael Masake	Kenya
Mr Peter McClure	New Zealand
Dr Akiko Minato Uchihira	Japan
Mrs Annemarie Pfeifer	Switzerland
Mr Stephen W. Phelps	United Kingdom
Ms Donna Shepherd	Australia
Dr Ms Elizabeth Smythe	New Zealand
Dr Ja Song	Korea
Mr Josef Stiegler	Austria

<sup>19</sup> This section addresses GRI indicators: **4.2** Indicate whether the Chair of the highest governance body is also an executive officer. Describe the division of responsibility between the highest governance body and the management and/or executives; **4.3** For organisations that have a unitary board structure, state the number of members of the and/or non-executive members highest governance body that are independent and/or non-executive members.

Roberto Costa de Oliveira of Brazil became board chair in 2010, replacing previous Board Chair Denis St-Amour of Canada. The role of the board chair is to preside over meetings of the board.

All members may be reached at World Vision International's registered office mailing address:

800 West Chestnut Avenue  
 Monrovia, CA 91016-3198  
 USA

The board meets twice a year, and its executive committee meets twice more.

At the end of every board meeting, the board members complete an evaluation of the meeting based on six key questions. Space for comments is also provided. The evaluations are summarised and used to make improvements to board meetings.

The World Vision International Global Centre office undergoes a peer review once every five years. This review includes a self-evaluation done by the World Vision International Board. The peer reviewers, representing the national offices, then probe further and assess the extent to which the board has met its own standards.

## The World Vision International president

The World Vision International president is appointed by the board to manage the affairs of the World Vision Partnership and act as the chief executive officer of the corporation (World Vision International) to implement the policies and decisions of the board of directors.

The international president serves as global leader and principal international spokesperson for World Vision and has responsibility for fostering shared vision and purpose within the Partnership. The president's leadership to the Partnership is strategically focused and global in scope. Operationally, the president oversees the ministry and services of the Partnership through the chief operating officer and a group of Partnership and regional leaders.

## World Vision International officers as of 30 September 2010

Chair of the Board	Roberto Costa de Oliveira
Vice-Chair of the Board	Joseph Stiegler
Secretary	Tiffany Huang
President and Chief Executive Officer	Kevin Jenkins
Chief Financial Officer	Eric Fullilove
Chief Operating Officer	David Young
Chief Legal Officer; General Counsel; and Assistant Secretary	Tim Burgett
Assistant Secretary	Shirley Lew Lee
Chief People Officer	Bessie Vaneris
Partnership Leader – Governance; and Assistant Secretary	Dan Ole Shani
Global Head of Treasury	Kathryn Powers

## Executive compensation

World Vision International uses an independent consultant to benchmark salaries with comparable organisations and comparable positions for its senior executives. Senior executive salaries are reviewed for consistency with standards set by the World Vision International Board's People Committee and reported to the full board. The most recent review in 2010 indicated that World Vision International's total remuneration for all senior executives was substantially below the relevant labour market.<sup>20</sup> This is consistent with the Partnership Total Rewards Philosophy, which is a Partnership-wide Policy.

Details of the five highest-paid employees are included in [Annex 6](#).

## World Vision Offices

### Global Centre Offices

The Global Centre operates under the World Vision International corporate identity and is responsible for global strategies, policies, standards and controls.

The Global Centre leads the World Vision Partnership in those areas of work that the rest of the Partnership has delegated to it to enable the organisation to achieve its mission. It deals with issues of broad impact or high risk that can affect the whole Partnership, including shared infrastructure, knowledge, expertise and access to resources.

<sup>20</sup> World Vision International has implemented a total rewards philosophy for our executives, which is based on salary market weighted 80 per cent NGOs and 20 per cent for-profit entities.

## The reserve powers of the Global Centre

### Develop capabilities

- Ensure right staff capabilities are in place to support execution of global strategy and ministry
- Appoint (and terminate) senior leaders
- Enable a learning organisation with growth in knowledge and sharing of best practices
- Develop global infrastructure

### Provide Global Stewardship

- Determine allocation of resources based on strategic priorities
- Develop fundraising strategy in alignment with strategic priorities
- Safeguard the trademark of WorldVision and approve agreements

### Set strategic priorities

- Develop WorldVision Partnership strategy and define global standards
- Provide vision, leadership and direction
- Ensure alignment with core documents
- Steer changes in strategic direction

### Promote the World Vision Way

- Formulate and promote mission, vision and core values
- Create a strong World Vision identity and brand
- Promote and safeguard our Christian identity



### Ensure accountability

- Exercise monitoring and control to ensure accountability over financial, operational, strategic and mission alignment
- Ensure alignment with the Covenant of Partnership
- Provide global stewardship – measure, report and control key variables
- Execute a tiered conflict resolution system
- Apply office alignment remedies through WWI Board
- Understand and manage risks

The Executive office of the Global Centre is based in London and houses the President's Office plus several Partnership leaders. Key functions (including IT, finance, programming and human resources support) are located in more than 50 other locations in capitals and countries around the world.

The Global Centre also operates Regional Offices that coordinate our work across continents or regions. World Vision regional offices are located in Nicosia (Middle East and Eastern Europe), Nairobi/Dakar/Johannesburg (Africa), Bangkok (Asia and the Pacific) and San José (Latin America and the Caribbean).

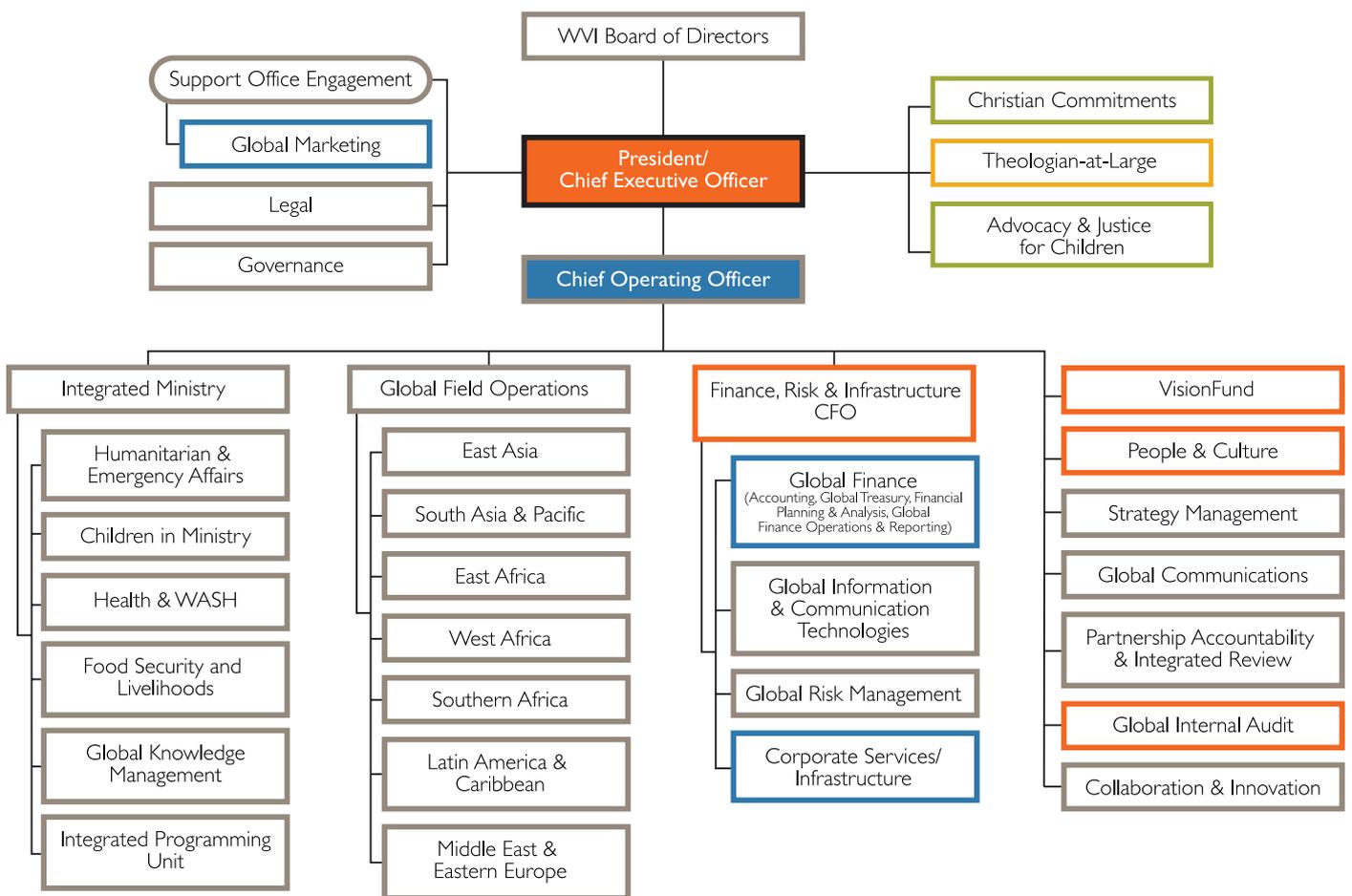
The regional offices have certain 'reserve powers', delegated from the World Vision International president through each regional leader. They include the power to:

- develop regional strategy and regional resource allocation aligned to the World Vision Global Strategy and allocation of resources

- approve national office strategy
- be involved or consulted in bilateral negotiations between World Vision entities for resource allocation
- recommend changes in funding and resource allocation, depending on the performance or priority needs of a particular office.

Global Capitals offices engage in global advocacy on behalf of the World Vision Partnership, working with the United Nations and Specialised Agencies as well as global business and civil society. In 2010, World Vision International had offices in Geneva, New York and Brussels, cities where key stakeholders debate and make decisions critical to all relief and development work. Work is in progress on the strengthening of World Vision's engagement at this level in a number of other cities, including key regional capitals.

### Global Centre Organisational Chart



- Dotted line to CEO
- Dotted line to Partnership leader-Integrated Ministry
- Dotted line to COO
- Dotted line to Christian Commitments

In 2010 we reaffirmed the fact that World Vision is a 'line-managed organisation' within a 'federally-governed' structure. This was done to further clarify accountability and the proper division of roles between board and management.

As World Vision continues to adapt to the ever-changing global context in which we live and work, embracing our identity as 'twin citizens' of both our local World Vision organisations and the whole Partnership has never been more important.

We continue to formalise 'matrix working relationships' for certain roles in regional and national offices. In a matrix working relationship, a staff member has a direct reporting relationship to two or more managers, most typically to (1) a line manager

and (2) a functional manager or ministry lead. While this is not a completely new way of working, the more formal recognition of matrix working relationships helps us clarify each person's responsibilities and identify the best ways to work with and be accountable to multiple managers.

### World Vision national offices<sup>21</sup>

The following table shows the categories of World Vision offices. Typically, programme offices, branches and intermediate national offices focus on programmes, with a growing attention to fundraising where this is appropriate. For interdependent offices the primary focus is typically fundraising, advocacy and programme support.

### Categories of World Vision offices

Entity	Governance structure	Role	Participation in Partnership
<b>Programme office<sup>22</sup></b>	World Vision International line management	Managed by World Vision International line management, a programme office is located in a country where World Vision International has determined that it will carry out its work, often relief. Most offices start the journey towards interdependence in this category.	Does not vote in Partnership matters.
<b>National office branch<sup>23</sup></b>	World Vision International line management with input from advisory council	A national office branch has been recognised by the World Vision International Board. A national office branch has an advisory council, but reports to World Vision International Line Management through the regional leader.	Votes in Partnership Council meetings; advisory council member may be elected to World Vision International Board.
<b>Intermediate national office<sup>24</sup></b>	National board, with certain key decisions requiring prior World Vision International approval	Recognised by the World Vision International Board as a national office at the intermediate stage, it is a separate legal entity with a board of directors that provides governance in conjunction with the region. Certain decisions must be approved by World Vision International according to the National Boards Policy and the office generally operates in cooperation with the Partnership as a 'twin citizen'.	Votes in Partnership Council meetings; national board member may be elected to World Vision International Board; office cedes certain reserve powers to the Global Centre.
<b>Interdependent national office<sup>25</sup></b>	National board	Recognised by the World Vision International Board as a fully interdependent national office, it is a separate legal entity with its own board of directors. It relates to the Partnership through a Covenant of Partnership and Core Documents, and acts as a 'twin citizen' sharing the global Partnership vision, mission and goals.	Votes in Partnership Council meetings; national board member may be elected to World Vision International Board; cedes certain reserve powers to the Global Centre.

<sup>21</sup> This section addresses GRI indicators: **2.5 Number of countries where the organisation operates.**

<sup>22</sup> **Programme offices – 35:** Bangladesh; Cambodia; China; East Timor; Laos; Mongolia; Myanmar; Nepal; North Korea (DPRK); Pacific Development Group (Solomon Islands, Vanuatu, Papua New Guinea); Vietnam; Angola; Burundi; Congo (DRC); Mauritania; Niger; Rwanda; Senegal; Somalia; Sudan (North); Sudan (South); Costa Rica; Afghanistan; Albania/Kosovo; Armenia/Russian Fed.; Azerbaijan; Bosnia & Herzegovina; Georgia; Jerusalem/West Bank/Gaza (separate legal registration)/Jordan; Montenegro (microfinance institution); Pakistan; Serbia (microfinance institution); Spain (separate legal registration); Italy (separate legal registration).

<sup>23</sup> **National office branches – 19:** Singapore; Chad; Ethiopia; Ghana; Lesotho; Malawi; Mali; Mozambique; Sierra Leone; Zambia; Zimbabwe; Bolivia; Chile; Colombia; Dominican Republic; Ecuador; Haiti; Nicaragua; Lebanon.

<sup>24</sup> **Intermediate stage national offices – 11:** Sri Lanka; Thailand; Kenya; South Africa; Tanzania; Uganda; Swaziland; Mexico; Peru; Romania; France.

<sup>25</sup> **Interdependent national offices – 23:** India; Indonesia; Philippines; Hong Kong; Japan; Korea; Malaysia; Taiwan; Australia; New Zealand; Brazil; El Salvador; Guatemala; Honduras; Austria; Finland; Germany; Netherlands; Ireland; Switzerland; United Kingdom; Canada; United States.

## Ensuring alignment and internal accountability for World Vision offices through our Integrated Review Framework

The internal accountability of offices within the Partnership is managed through an Integrated Review Framework (IRF) which brings together a range of partnership level audit and review processes and quality assurance processes at the country and programme levels, to ensure alignment and compliance with World Vision principles and policies. Recent streamlining and better coordination of our quality-assurance and review processes have helped to 'lighten' the compliance burden on national office staff by removing redundancies, while increasing their effectiveness.

At the Partnership level, four major internal reviews are scheduled for each office. These are generally carried out by World Vision staff once every three years:

### ■ Peer Reviews

Peer Reviews assess the governance of local offices and the effectiveness and alignment of local boards and advisory councils. The reviews include both a self-assessment by the office and an independent assessment by a small team from across World Vision.

### ■ Programme Capability Reviews

These reviews ensure that sufficient programming capabilities exist to enable the achievement of strategic objectives, and that the proper relationship between implementing offices and fundraising offices has been established. The reviews include both a self-assessment by the office and an independent assessment by a small team from across World Vision.

### ■ Operational and Finance Audits<sup>26</sup>

These are carried out by the Global Centre internal audit team. Operational audits are basic compliance reviews focused on areas around sponsorship funding. Finance audits focus on adherence to policy/procedure.

A 'traffic light' dashboard was developed in 2010 to show the status of all offices in relation to governance, programme capability, operations and financial systems. The reports and dashboard results from the IRF reviews are collected on a World Vision intranet site. Access to this site was initially provided to the World Vision senior management team, and access will be rolled out to other levels of management during 2011 as internal transparency and accountability are continually increased.

With improved knowledge management, the IRF will encourage greater transparency within the Partnership, inform accountability reporting and strengthen 'learning' – from lessons learned to lessons applied.

### VisionFund International and its governance

In 1993, World Vision International began to implement microfinance programming to benefit the economically active poor, making small loans to individuals who lack access to standard banking facilities. These loans are used to set up small businesses from which individuals can earn a living for themselves and their families.

In 2003, World Vision International recognised the importance and complexity of this ministry and created VisionFund International as a wholly owned subsidiary. VisionFund International is registered as a California non-profit religious corporation and is mandated to:

- provide leadership, governance, risk management control and specialty advice/support to World Vision-affiliated local microfinance institutions (MFIs), whether owned or controlled by VisionFund International or World Vision International
- manage the funding of all microfinance institutions, including donations received by World Vision offices and debt financing from VisionFund International and third parties directly to the MFIs.

The VisionFund International board is appointed by the World Vision International board and is accountable to that

body through its Stewardship Committee. The VisionFund International board currently consists of 12 members. Four of these are members of World Vision International's management (World Vision International president, chief operating officer, chief financial officer and VisionFund International president) to ensure alignment with World Vision International. Another member is a senior executive of a World Vision fundraising entity, and the other seven are non-executive independent members who represent a variety of skills and experience relevant to microfinance (some also serve on World Vision national boards).

VisionFund International's management is accountable to the VisionFund board to ensure that the entire VisionFund International network provides agreed financial and social performance within the approved strategy. To ensure financial and social performance of the MFIs, VisionFund International's management holds both the MFI boards and management accountable for compliance to the global microfinance policies and Partnership reporting requirements – as well as alignment to the global strategy.

MFI board members are appointed by the VFI board. The VFI regional directors, or their representatives, sit on these boards to ensure governance alignment.

Additional information about VisionFund International can be accessed at <http://www.visionfundinternational.org>.

<sup>26</sup> See section titled 'Audit' in Section 12 for additional detail.

## Section 6: Accountability to children and communities<sup>27</sup>

Our primary accountability is to the children and communities we serve. Key principles that promote accountability to children and communities include transparency, openness, informed consent (providing children and communities with the information they need to make informed decisions), appropriate mechanisms for reporting concerns, and accountability for results (allowing communities to contribute to defining and measuring success).

### Involving children, communities and local partners

#### Community development

Our approach to community development work is articulated in our [Integrated Programming Model](#). It emphasises the importance of working with and engaging local **partners**.

Integrated programming is put into action through a suggested eight-step approach that programme staff can follow in collaboration with communities and local stakeholders. It leads staff and communities through a participatory, empowering process to research, design, manage and end a shared

programme. World Vision does not direct the process, nor do we own the programme that results. World Vision's role is to facilitate a joint planning process with the community and local stakeholders, building their capacity to implement and manage shared projects.

#### Emergency relief

In an emergency response, people affected by disasters must be active participants throughout the disaster management process. Special attention must be paid to children and other vulnerable groups. The severity and duration of a disaster can sometimes overwhelm and deplete local resources, requiring timely assistance from outside that is carefully integrated with affected communities' knowledge and experience.

During disasters where resources and humanitarian assistance from outside the community are required, relevant technical specialists and national office staff work with the community and other partners to provide needs-based assistance and ensure protection of the most vulnerable. This assistance should be targeted, through appropriate analysis, to mobilise existing partnerships and build upon partners' developed capacity while responding to new vulnerabilities and risks.



<sup>27</sup> This section addresses GRI indicators: NGO1 Involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs. NGO2 Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies.

## Programme Accountability Framework

To help provide focus on specific practices which enhance accountability to children and communities, a [Programme Accountability Framework](#) was developed in 2010 (See [Annex3](#)).

This framework outlines a set of minimum standards for accountability to children and communities in our programmes, along with guidelines on how they can be implemented. It covers four areas of accountability:

### Minimum standards for accountability to children and communities

<b>Providing information</b>	World Vision commits to ensuring that relevant programme information is made available and intentionally provided to communities in a timely, accessible and accurate manner.
<b>Consulting with communities</b>	We are committed to the principle of informed consent and ensuring that communities are aware of, understand and agree with key decisions relating to our intervention.
<b>Promoting participation</b>	We are devoted to purposely empowering communities and building their capacity to participate in all components of the <a href="#">LEAP</a> programme cycle. <sup>28</sup>
<b>Collecting and acting on feedback and complaints</b>	We undertake to implement community feedback and complaints procedures that are accessible, safe and effective. These procedures will sensitise communities to their rights under this framework and demonstrate our adherence to the World Vision Code of Conduct and the Red Cross Code of Conduct in emergencies.

There is a set of good practice indicators in each of these four areas when working with communities and children.

The Programme Accountability Framework can be applied to both long-term community development programmes and emergency responses. It has been incorporated into monitoring plans for global and regional emergency strategies and is regularly used to self-assess field practice in humanitarian programmes. It is

also being incorporated into our Integrated Programming Model guidelines. This will incorporate self-assessment of accountability practices into the profile of every World Vision programme.

A training curriculum is also being prepared to build programme staff capacity in this area. The first Programme Accountability Learning Lab was held in Bangladesh in 2010. A rolling schedule of Learning Labs is planned for other regions in 2011 and 2012.

### Assessing the quality of accountability to children and communities – snapshots of our performance

We have been assessing our programmatic performance in terms of outputs, outcomes, and impact for many years. But assessing the quality of our accountability practices, specifically, is relatively new. As we become more adept at measuring the quality of our accountability practices, we hope to be able to report a more concrete assessment of our performance in this area. For now, we have included findings from a number of relevant initiatives to provide snapshots of our performance. These snapshots point to a number of areas for improvement.

#### ■ Snapshot one: Pilot survey on accountability to children and communities<sup>29</sup>

In 2010 a pilot survey on a sample of World Vision programmes was undertaken to gather information on accountability practice. Key objectives were to identify field tools being used to: consult with communities; provide information; promote participation; and address feedback and complaints from community members.

The survey showed a mixed but generally positive picture of World Vision's practice in accountability to children and communities in three of the four areas examined. But one area, collecting and acting on feedback and complaints, was weaker than the other four.

Findings from the survey show that the range of complaints-handling systems we use needs to be better aligned. They also highlight the difference between what is taking place in humanitarian programmes and development programmes, with humanitarian programmes showing more consistent good practice.

<sup>28</sup> [LEAP](#) (Learning through Evaluation with Accountability and Planning) is World Vision's approach to Design, Monitoring and Evaluation). It describes **participation** in the following terms: 'Design, monitoring and evaluation explicitly include participation by all partners. Partners include, but are not limited to, children and their families, local communities and their organisations, local and national governments, local faith based organisations, businesses, national office staff (field and support), and donors (including private sponsors, corporations and foundations, bilateral and multilateral agencies). Design, monitoring and evaluation activities are an opportunity to build capacity amongst programme partners.'

*Programming staff (including non-WV evaluators) respect confidentiality of personal information disclosed by respondents. They obtain informed consent from respondents for the uses to which data will be put. Programming staff seek to maximise the benefits and reduce unnecessary harms to people as a consequence of reporting negative findings, provided this does not compromise the integrity of the findings. Programming staff communicate evaluation findings in ways that clearly respect partners' dignity and security.'*

<sup>29</sup> Report available upon request.

### Cost-effectiveness of 'beneficiary' complaints systems

In September 2010 World Vision hosted a one-day workshop in Geneva for NGOs to discuss complaints systems within their programmes. One outcome from this workshop was a list of knowledge gaps and ideas for research. World Vision International decided to take one of these areas forward and, jointly with Save the Children UK, has developed a research project to look at the cost-effectiveness of 'beneficiary' complaints systems in NGO humanitarian and development programmes. This research is being conducted through 2011. The results of the research will feed into a discussion paper that will contribute evidence and information for improving complaints systems. It will be published as a report for general circulation.

#### ■ Snapshot two: A Decade of Lessons from World Vision Level II and III Responses<sup>29</sup>

A report collating the findings of nine years of documented lessons from World Vision emergency responses, prepared in 2010, found:

'Over the last nine years, appreciation has grown for incorporating the views and participation of affected people in emergency response in order to ensure that assistance is effective, is appropriate and has greater impact. The Humanitarian Emergency Affairs accountability unit has been promoting efforts to increase the accountability of World Vision's humanitarian activities to beneficiaries and affected people, resulting in a very discernable trend in learning events of increased concern for it.'<sup>30</sup>

Notwithstanding these improvements, the report also noted that although staff were aware of an institutional commitment and desire for increased accountability to affected people, in many responses they did not necessarily know how to achieve it in their work.

#### ■ Snapshot three: World Vision Australia Evaluation Review – participation findings<sup>31</sup>

In 2010 World Vision Australia conducted a review of 58 evaluations from projects that were finalised during the year. Findings from the review concerning levels of participation by children and communities have been extracted and compared with the findings from the 2009 review. The findings show that practices encouraging and enabling authentic participation need to be improved.

### Community participation in projects

Community participation in projects	2009		2010	
	No. of projects	Proportion	No. of projects	Proportion
Effective participation	16	48%	12	21%
Some effective participation	7	21%	29	50%
Not effective participation	4	12%	3	5%
Inconclusive findings	1	3%		
Not investigated or mentioned	5	15%	12	21%

Twelve of the 58 projects (21 per cent) reported that the community had a high level of engagement in decision-making within projects. This is lower than the findings from the 2009 review, when almost half the evaluations reported 'effective' participation of communities in projects. But in 2010 the proportion of projects with evidence of 'some' community participation is much higher than in 2009.

The combined proportions for 'effective' and 'some' effective participation for both 2009 and 2010 are very similar (69 per cent and 71 per cent, respectively). The difference between the judgements of effective versus some effective participation will also be due to a revision of the tools and a lifting of the bar by the 2010 review team that changed what was accepted as 'effective'. These results do indicate that in almost one-third of the projects looked at in this review, World Vision did not demonstrate community participation. This finding is noteworthy given that without community participation, the shared learning, responsibility and ownership that underpins community development cannot be sustained.

### Child participation in projects

Child participation in projects	2009		2010	
	No. of projects	Proportion	No. of projects	Proportion
Effective participation	9	27%	5	8.6%
Some effective participation	3	9%	5	8.6%
Not effective participation	0	0%	5	8.6%
Inconclusive findings	1	3%	7	12.1%
Not investigated or mentioned	20	61%	36	62.1%

<sup>30</sup> World Vision, 'Executive Summary', *A decade of lessons from World Vision Level II and III responses*, 2010.

<sup>31</sup> World Vision Australia, *Annual evaluation review 2010*, [https://www.worldvision.com.au/Libraries/AnnualEvalReview10/2010\\_Annual\\_Evaluation\\_Reviewsflb.ashx](https://www.worldvision.com.au/Libraries/AnnualEvalReview10/2010_Annual_Evaluation_Reviewsflb.ashx).

**Case study: Haiti**

In Haiti, our Humanitarian Accountability Team has focussed mainly on information provision, community consultations and complaints-handling mechanisms. The team facilitated the provision of information through community notice boards placed in 16 internally displaced people's (IDP) Camps in Port-au-Prince.

World Vision staff are responsible for delivery of the following on a daily basis:

- project details with important dates (start and end dates), beneficiary selection criteria, World Vision's purpose and mandate in the camps/community, plans for the month in the camp, and any unexpected changes to the plan (e.g. dates of non-food item distributions and dates for the cash-for-work programme)
- documenting beneficiary feedback and complaints, following up (and, where possible, resolving the complaints), and providing feedback to the complainants

- encouraging community participation and ownership of the projects (such as working with Camp Committees)
- reporting non-adherence to standards (Sphere Standards, Local Capacities for Peace/Do No Harm, HAP, Good Enough Guide)
- reporting protection incidents.

World Vision consulted with beneficiaries on the design of transitional shelters appropriate to the Haitian context. Beneficiaries were invited to provide feedback on a prototype before a final design was agreed on and implemented. Men, women and youth were each given separate opportunities to provide feedback.

World Vision held consultations with owners of private land where earthquake disaster survivors had set up camps, and spoke to beneficiaries as well, to find ways of ensuring the best camp transitions following the end of the government's moratorium on private property. This led to smooth transitions in four camps by the end of the year.

## Section 7: Programme monitoring, evaluation and learning<sup>32</sup>

Learning through Evaluation with Accountability and Planning (LEAP) is World Vision's approach to design, monitoring and evaluation (DME). The LEAP framework is designed to provide a common global standard for all World Vision programmes. All programmes are required to conduct LEAP-compliant baseline and end-of-phase evaluations to support reflection, learning, and accountability to our communities and donors.

National offices across the world have been introducing LEAP since 2005. By the end of 2010, LEAP was implemented at the programme level in 1,638 out of 1,815 development programmes (more than 90 per cent).

The original framework has been revised based on lessons gathered in relation to LEAP implementation. A second edition was released in 2008 and a third is currently being prepared.

The implementation of LEAP standards across the Partnership has led to greater consistency in the quality of programming. It is also helping us obtain a better overall picture of our programming effectiveness. It is acknowledged, however, that not all offices are effectively implementing the LEAP framework to the same extent. There are still issues to be overcome (see below).

### LEAP framework

<b>Learning</b>	Change in thinking and action through reflection on sound information about present and past experience.
<b>Evaluation</b>	Systematically and objectively assessing the relevance, performance and success, or lack thereof, of ongoing and completed programmes and projects. This is done by comparing available data, monitoring implementation and conducting planned periodic evaluations.
<b>Accountability</b>	Demonstrating responsibility to provide evidence to all partners that a programme or project has been carried out according to the agreed design.
<b>Planning</b>	Identifying and scheduling adequate resources for activities that logically lead to outputs, outcomes and goals; working with management to link programme and project plans to national and regional strategies.

### Reflection and learning on the implementation of LEAP

In 2010, World Vision conducted a review that looked not only at compliance but at the outcomes of LEAP as a tool to support programme effectiveness. The investigation into issues related to the implementation of LEAP was carried out in the Asia Pacific Region and also covered World Vision partner offices providing funding and support for their programmes.

Findings and observations included the following:

- The strongest offices show a commitment to continuous learning and innovation in all aspects of their programming. These offices have robust DME systems and apply LEAP standards consistently across all programming areas. They are committed to effectiveness and accountability, and embed those traits at all levels of operations and organisational culture. The programmes being implemented by these offices go beyond simple adherence to procedure, emphasising continuous learning.
- The offices that achieve consistently high standards have spent several years building their DME capacity, including committed staff. Offices with little or no embedded staff expertise have very limited capacity to oversee quality management without the assistance of a World Vision partner office.
- A small number of offices are still not demonstrating an understanding or resolve to adhere to LEAP standards. They still need to strengthen their capabilities, especially in demonstrating that they are ready to move to a tailored, context-specific approach to DME.
- Concentrating on overly rigid compliance to LEAP processes may impede innovation or community involvement. We need to strike a reasonable balance between these elements, as sometimes the emphasis on compliance detracts from the focus on good design, effectiveness and impact.

<sup>32</sup> This section addresses GRI indicators: NGO3 System for programme monitoring, evaluation and learning, (including measuring programme effectiveness and impact), resulting changes to programs, and how they are communicated.

## Measuring our performance

World Vision has not historically generated a strong evidence base around its work on child well-being. There has been little work done at the global level to conduct meta-analysis of our impact.<sup>33</sup> Over the next three to six years we have committed to measuring the impact of our programmes on the child well-being targets (see Section 4 for a description of the specific targets). A set of **outcome indicators**<sup>34</sup> and tools for measuring child well-being will be used for this purpose and will help us measure:

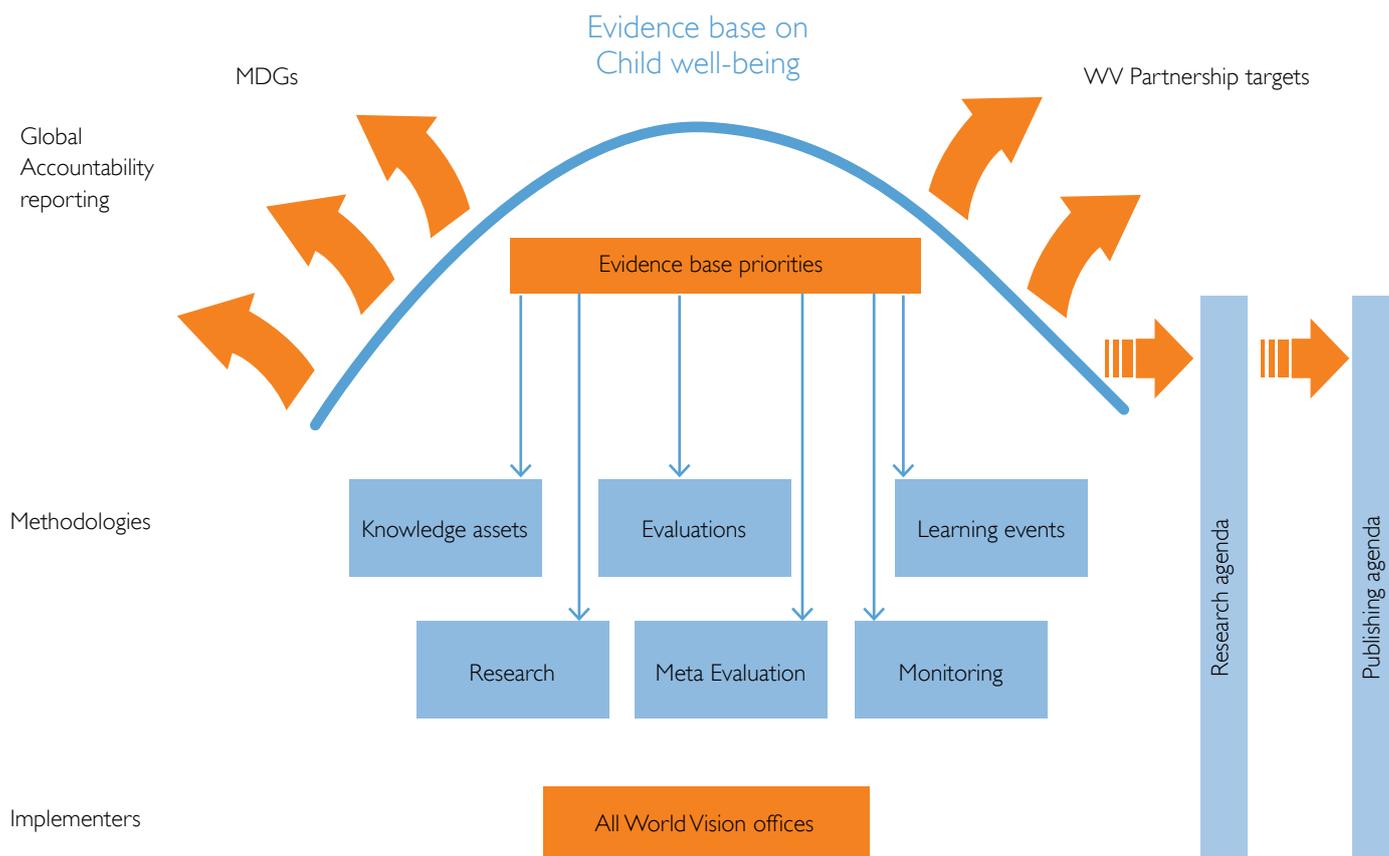
- the status of children's well-being when World Vision first begins working with communities (this is our **baseline** measurement)
- progress towards community-prioritised outcomes for children's well-being (this is our **outcome-focused monitoring**)

- real and lasting changes that have occurred for child well-being and World Vision's contribution to these changes (this is our **evaluation**).

We hope using these indicators in a consistent and systematic way will help us collect the data required to report on progress towards child well-being outcomes – not just at the programme or project level, as we have done before, but at the national, regional and global levels.

Measurement and reporting on child well-being outcomes and targets will be fully integrated into ongoing LEAP processes (including baseline, monitoring, reporting, and evaluation). National office annual reports on child well-being will provide opportunities for these offices to bring together all their contributions to child well-being, monitor them and track changes. These annual reports will be aggregated and summarised at the regional level, and eventually at the global level.

### Developing an evidence base to understand our impact



<sup>33</sup> A 2007 World Vision International Council resolution acknowledged the need for improvements in the organisation's capacity to measure the effectiveness of its contribution to children's well-being.

<sup>34</sup> World Vision International, *Compendium of indicators for measuring Child Well-being Outcomes*, 2011 | <http://www.transformational-development.org/ministry/transdev2.nsf/Compendium%20of%20Indicators%20for%20CVVBO.zip>.

An evidence base is formed by collecting data from monitoring, evaluation, research, learning events, knowledge assets and meta-evaluations. World Vision's policies and strategies, along with project models and staff capacity-building, should be informed by evidence from operations research and meta-analysis of multiple programmes. Specific programmes and projects should also be designed, re-designed and implemented through monitoring, reflection, and evaluations.

The **evidence base** is developed and analysed to assess whether improvements are made to child well-being, emphasising the child well-being targets. The sustainability of those improvements is also examined.

We use the evidence base to support:

- learning and continuous programme improvement
- accountability to children, communities, partners and donors
- reporting on our contribution to MDGs and our own targets.

The evidence base is driven by an agreed set of priorities for World Vision, and this in turn will drive our research and publishing agendas.

## Becoming a learning organisation

In order to become a learning organisation, World Vision must build a culture that encourages and supports continuous employee learning, critical thinking, risk taking and new ideas. We must manage our knowledge assets well.

A Global Knowledge Management team has been established that will help World Vision bring people, processes and technology together to change data into information, information into knowledge, and knowledge into learning. Across the whole organisation, this work will contribute to:

- a culture and leadership that values intellectual capital, rewards innovation and shares knowledge assets
- effective Communities of Practice (see below) that are empowered, equipped, and enabled to drive institutional learning and change
- effective systems, standards, tools and processes that enable users to share timely and relevant knowledge, and apply learning
- systematic and ongoing analysis of our knowledge to inform decision-making and contribute to organisational change
- proactively learning from others and sharing our knowledge with others, contributing to industry learning and change.

In 2010 the first phase of a project to consolidate and align our information management systems was completed, bringing them together on our staff intranet, wvcentral.

Significant progress was also made on developing organisational learning through our Communities of Practice.

### Communities of Practice (CoP)

A CoP is a group of people who share similar goals, interests and knowledge areas. They come together to learn, share knowledge, make decisions, and develop tools and standards that enhance the quality of their work while fulfilling the organisation's goals and strategy.

CoPs have been established around the following areas with a total membership of approximately 10,500 staff:

*Accountability; Agriculture and Economic Development; Child Well-being & Rights; Christian Commitments; Communications; Community Resilience; Disability*

*Mainstreaming; Education & Life Skills; Food Programming; Gender and Development; Global Justice Network; Health, Nutrition, and HIV; Humanitarian & Emergency Affairs; Information & Communication Technologies; Knowledge Management; Natural Environment and Climate Issues; Partnering; Peacebuilding; Programme Effectiveness; Strategy; and Supply Chain Management.*

These CoPs enable staff to communicate directly with each other; build their own knowledge and capacity, share their intellectual capital and build the organisation's knowledge assets. CoPs also allow for real-time decision-making and piloting, making World Vision more agile in its change processes.

33 A 2007 World Vision International Council resolution acknowledged the need for improvements in the organisation's capacity to measure the effectiveness of its contribution to children's well-being.

34 World Vision International, *Compendium of indicators for measuring Child Well-being Outcomes*, 2011 | <http://www.transformational-development.org/ministry/transdev2.nsf/Compendium%20of%20Indicators%20for%20CVBO.zip>

## Section 8: Gender equity in programmes<sup>35</sup>

Gender is one of six cross-cutting programme themes identified in the [LEAP Guidelines](#) and prioritised as important to all World Vision programmes.<sup>36</sup> These guidelines state that:

'Sustainable development practice and impact cannot be achieved without explicit recognition that every policy, programme and project affects women and men differently. Addressing gender as a cross-cutting issue requires that women's views, interests and needs shape the development agenda as much as men's, and that programme strategies support progress towards more equal relations between women and men, girls and boys.'

The LEAP Guidelines provide that specific monitoring and evaluation indicators be included in designs of programmes that track how cross-cutting themes are considered and affected. Staff are required to consider how monitoring and evaluation data can be disaggregated according to relevant and specific themes including gender.

Some projects are beginning to effectively address gender issues. There is some improvement in the way we evaluate gender outcomes, but there is still much to be done to ensure that project design, implementation and evaluation address key gender issues. These include:

- the distribution of benefits amongst women, men, girls and boys
- participation of women, men, girls and boys
- differing needs of women, men, girls and boys
- changes in access to and control of resources
- changes in gender relations.

Our organisational understanding of gender needs to move beyond a focus on achieving gender balance. We need to tackle issues of power and control strategically. We need to build staff capacity to ensure that the substantive issues in gender programming – access to and control of resources, decision-making at the household and community levels and changes in gender relations, norms and roles over time – are appropriately addressed in programme design and usefully assessed in evaluation work.

### Examples of gender-related work in 2010

- The roll out of an online gender training course, *Different Needs Equal Opportunities*, was launched by the Inter-Agency Standing Committee for humanitarian response workers; 71 staff from various regions registered as users of the course.
- The development of a tool, *Reclaiming the Wonder of Sexuality*, provides a safe forum based on a biblical framework for participants to discuss gender relations issues as well as theological and cultural prejudices in families and communities.
- The Gender-based Violence working group was launched. This group is working on a strategy and a guideline on the best way to strengthen World Vision's humanitarian response and programming around issues related to Gender-based Violence.
- The Gender in Emergencies working group was launched. This group encourages reflection, evaluation, dialogue and exchange of information on gender equality in emergencies – challenges, lessons learned, materials and tools, gaps, best practices, links to others. The working group maximises existing experience and expertise throughout the World Vision Partnership.

<sup>35</sup> This section addresses GRI indicators: [NGO4 Measures to integrate gender and diversity into programme design, implementation, and the monitoring, evaluation, and learning cycle.](#)

<sup>36</sup> The other cross-cutting themes are: environment; protection; peacebuilding and conflict resolution; disability; Christian.

## Section 9: Responsible advocacy<sup>37</sup>

Our advocacy and promotion of justice work is guided by the following principles:

- World Vision must act judiciously and responsibly when engaged in advocacy.
- Failure to speak or act on behalf of the poor in certain situations is a failure to enact Core Values and is inconsistent with World Vision's Christian development stance.
- Advocacy should flow from consultation with the poor who are most directly affected.
- Advocacy positions must be shaped by our Core Values and consistent with our mission.
- Advocacy must promote perspective and solutions, not just describe a problem or state a fact.
- Advocacy must be issue-oriented and specific, not a blanket endorsement or condemnation of a particular government or political group.
- Advocacy positions should be based on the widest possible consultation, especially with those colleagues who are connected to the issue.
- Advocacy must have careful regard for its risk to life and its impact on ministry in all countries where World Vision has a presence.

The Global Centre Advocacy & Justice for Children team has primary responsibility for establishing guidelines and ensuring alignment on advocacy positions across the Partnership. It keeps track of all major policy positions and works extensively in coalition (see Section 10, Working with others to improve impact, for information on coalitions and advocacy alliances). Each World Vision office, meanwhile, is responsible for policy positions and advocacy work with its own country and government

In 2010, a project was started to map and review accountability mechanisms for advocacy work. This review is expected to lead to a range of improvements.

Some preliminary areas we have identified for improvement include:

- building our capacity to measure advocacy impact
- increasing links between our community-level or local-level advocacy and national-level advocacy
- using the resources and information which currently exist within the Partnership more effectively, and improving processes for sharing information between offices
- streamlining advocacy strategy and results across the Partnership.

A project on measuring advocacy has been started in response to early findings of the review. It will seek to address some of these challenges, using a standardised methodology and reporting tool to measure our advocacy progress. We will continue to develop and support more effective processes for gathering information from the local level and streamlining our advocacy across the Partnership. We have been encouraged by the progress made with our first global advocacy campaign: the [Child Health Now campaign](#).

<sup>37</sup> This section addresses GRI indicators: **NGOS** Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns. Identify how the organisation ensures consistency, fairness and accuracy.

## Section 10: Working with others to improve impact<sup>38</sup>

One of World Vision's Core Values is that we are partners. Embedding this as an essential competency and consistent organisational behaviour takes significant focus at all levels of the organisation. In 2010, to help us achieve this objective, World Vision developed a strategic intent guiding our approach to collaboration and partnering.<sup>39</sup>

World Vision needs to improve the way we evaluate the success and impact of local partnerships. We are working to improve the effectiveness and further professionalise the management of our external relationships at the global and regional levels. A scan of more than 400 strategic global and regional external engagements was completed in 2010 to help clarify our priorities.

Examples of lessons learned from partnering and collaboration, and from our relief, development and promotion of justice work, are shown below.

### Working with others to respond to emergencies

World Vision recognises the critical importance of collaboration and coordination amongst all actors involved in emergency relief.

World Vision contributed to the following initiatives in 2010:

- **Emergency Capacity Building Project (ECB):** The ECB project was launched in 2005 with the goal of improving the speed, quality and effectiveness of the humanitarian community in saving lives, safeguarding livelihoods and protecting the rights of people affected by emergencies.<sup>40</sup>
- **Inter-Agency Working Group:** Initiated in 2002, the group meets twice a year and gives humanitarian directors an open forum to discuss issues, learning and common solutions to major humanitarian challenges.
- **Global Humanitarian Platform:** Created in 2006, this forum brings together UN and non-UN humanitarian organisations on an equal footing, acknowledging NGOs' desire to have more influence on the future global humanitarian agenda. World Vision endorses the Principles of Partnership developed by the Global Humanitarian Platform, which help NGO and UN systems coordinate and complement each other's work to address humanitarian needs more effectively.
- **Steering Committee for Humanitarian Response:** This group was formed in 1972 to improve cooperation amongst humanitarian agencies involved in disaster assistance. World Vision International joined in 2008.

Partnering featured prominently in the key lessons and observations from a review of World Vision emergency responses over a nine-year period.<sup>41</sup>

- The multi-agency cluster coordination mechanism has been used in many of the emergencies to which World Vision has responded. Some post-response learning events have highlighted how important and vital it is to be engaged with clusters, although they still have many problems. World Vision has done little joint leading of clusters compared to other agencies, and this has been identified as an area for World Vision to improve.
- Coordination needs to be taken seriously and engagement must be led by experienced and qualified staff – in other words, junior staff members with no authority to make decisions should not be sent to cluster meetings.
- Pre-existing relations with donors are important, especially for successfully accessing funding at the outset of an emergency response. Initial proposals and project designs must be flexible to cope with rapidly changing contexts and needs; to accomplish this, very good relationships with donors are required. Donors must trust us enough to place their confidence in such flexible proposals.
- World Vision has great opportunities to collaborate more and improve our impact at the field level through joint learning, problem-solving and sharing. This includes joint assessments, evaluations and commitment to coordination on the ground in emergencies.

Additional information about World Vision's engagement with the initiatives listed above can be found in the *Humanitarian Emergency Affairs Annual Review 2010*.

<sup>38</sup> This section addresses GRI indicators: **NGO6** Processes to take into account and coordinate with the activities of other actors.

<sup>39</sup> A copy of World Vision's Partnering – Strategic Intent document can be provided upon request.

<sup>40</sup> During 2010 World Vision prepared a series of case studies and discussion papers. These reflect on our partnering experience and learning arising from our involvement in the Emergency Capacity Building (ECB) project. They are available upon request.

<sup>41</sup> World Vision, *A decade of lessons from World Vision Level II and III responses*, 2010.

### **Collaboration and Partnership in Humanitarian Action**

World Vision authored an article, '[Collaboration and Partnership in Humanitarian Action](#)', published during the year in the ODI Humanitarian in Practice Network's Humanitarian Exchange journal.

### **Humanitarian Horizons – A Practitioners' Guide to the Future**

World Vision International was one of a consortium of NGOs which funded the production of '[Humanitarian Horizons – A Practitioners Guide](#)'. The document merges projections for global change with the future perspectives of humanitarian aid agencies. It was authored jointly by the Feinstein International Center and the Humanitarian Futures Programme of King's College, London. In addition to World Vision International's contribution, the project was also funded by Catholic Relief Services, the International Rescue Committee, Mercy Corps, Oxfam America, World Vision Canada and World Vision Australia.

## Working with others in community development programmes

Partnering has become a central tenet of World Vision's programming approach.<sup>42</sup> Development is a complex endeavour, and partnerships with local stakeholders are essential for achieving effective programming and enduring positive change. Partnering with key actors and organisations in the community is also crucial to building local ownership. It supports the sustainability of programme outcomes.

A 2010 review<sup>43</sup> of World Vision offices in the Asia Pacific region, as well as World Vision offices which provide funding and support to the programmes in the region, found that the most capable offices have the leadership and staff capacity to diversify their partnership portfolios – providing evidence of strategic alliances with a broad spectrum of partners from government, international organisations, civil society, and provincial and local organisations. But the review also found that some World Vision offices were reluctant to collaborate with others in the development field, preferring to go it alone in their efforts.

The review has convinced some offices to flag engagement with private sector, multi-lateral agencies, and other civil society and development organisations as a priority – particularly in designing programs and applying jointly for grants.

## Working with advocacy coalitions and alliances

World Vision is involved with the following coalitions and advocacy alliances:

- **CIVICUS:** Started in 1991 by a group of civil society leaders from across the world to reinforce and support global virtual expansion of citizen's participation, CIVICUS:World Alliance for Citizen Participation seeks to strengthen Civil Society Organisations and citizen action. Since the early 2000s, World Vision International has provided funding to support the work of CIVICUS and participated in their yearly assembly.
- **Micah Challenge:** Micah Challenge is a global coalition of Christians seeking government accountability for meeting the Millennium Development Goal (MDG) of halving extreme poverty by 2015. The Micah Network brings together 330 Christian organisations with relief, development and justice ministries across the globe. World Vision offices that have engaged with Micah Challenge include World Vision International and World Vision offices in the United States, Philippines, Australia and Cambodia.
- **Global Call to Action Against Poverty (GCAP):** A growing alliance that brings together trade unions, NGOs, women's and youth movements, community and faith groups, and others, GCAP calls on world leaders in the global North and South to act on their promises to end poverty and inequality. GCAP's main aim is to achieve policy and practice changes that will improve the lives of people living in poverty. Issues covered by GCAP include Climate Change, Aid and Financing for Development, Peace and Security, Debt Cancellation, Trade Justice, Women's Rights, Gender Justice, Public Accountability and Just Governance. World Vision has been an active participant in GCAP since its creation. Offices engaging with GCAP include: World Vision International, France, Japan, UK, US, Korea, and Australia.

<sup>42</sup> Refer to World Vision's [Integrated Programming Model](#).

<sup>43</sup> Program Capability Review – Asia Pacific Region, 2010.

- **NGO Group for the CRC:** The NGO Group for the Convention on the Rights of the Child is a network of 79 international and national non-governmental organisations working together to facilitate the implementation of the United Nations Convention on the Rights of the Child. It was originally formed in 1983, when members of the NGO Group were actively involved in drafting the Convention. Since the Convention was adopted, the NGO Group has been supporting the work of national and international NGOs, as well as the Committee on the Rights of the Child, monitoring and implementing the Convention and its Optional Protocols. Most of World Vision's child rights advocacy involving the Human Rights Council, the Committee on the Rights of the Child, and other processes in Geneva and beyond is done through the NGO Group.

World Vision is currently leading a UN Working Group to draft a new treaty which would allow for individual cases of child rights violations to be brought before the Committee on the Rights of the Child. We are also supporting work to create UN Guidelines on Alternative Care of Children deprived of Parental Care. World Vision has been active in the NGO group since 2004, has convened subgroup meetings on Children and Armed Conflict and Sexual Exploitation of Children, and has served prominently on the group's leadership.

- **IANGO Forum:** The stated aim of the International Advocacy Non-Governmental Organisations (IANGO) Forum is to bring leaders of IANGOs together to engage in collective reflection, personal learning and strategic thinking that will promote individual and collective action on common challenges and opportunities. An annual IANGO Forum assembles senior INGO leaders from different fields to discuss issues including poverty alleviation, human rights, transparency and good governance, citizen participation, children's rights and sustainable development. World Vision International has participated in this forum since its inception. World Vision International's director of advocacy and its president hosted the IANGO workshop in 2007. The main theme was the Accountability Charter.

### Working with NGO peers on Accountability

As demonstrated throughout this report, World Vision is an active participant in a range of initiatives to improve accountability in the sector, working in collaboration with peer NGOs, academic institutions, and private sector partners. In 2010, we were represented on the boards of the International NGO Charter of Accountability Company, HAP-International, Sphere and ALNAP. We have also supported consultations on aid and development effectiveness and aid transparency.

# Section 11: Preventing illegal or unethical activity<sup>44</sup>

## Code of conduct

World Vision is committed to conduct which is ethical, legal and consistent with its values and mission. In all its activities, World Vision opposes – and does not act as a willing party to – wrongdoing, corruption, bribery, other financial impropriety, or illegal acts. All personnel are expected to conduct themselves in a manner that reflects honesty and integrity, and that maintains the effectiveness, values and mission of the organisation. The organisation takes prompt and firm corrective action whenever and wherever wrongdoing of any kind is found amongst its personnel.

## Child protection

Children are at the centre of World Vision's work and special attention is paid to their well-being. This adds a level of responsibility and complexity that we take very seriously, working closely with peer agencies through the Global Movement for Children<sup>45</sup> and the Keeping Children Safe Coalition.<sup>46</sup>

World Vision's goal is to enable the fulfilment of children's rights to protection from all forms of abuse and violence within families, schools, institutions and communities. We work with our partners to prevent exploitation, harmful traditional practices and violence against children in their families and communities. Unfortunately, given that World Vision works with over 3 million children worldwide, we are not always successful in reaching that goal. This fact concerns us deeply and motivates us to do better.

World Vision has increased its efforts to work with local and international partners, including representatives of other faiths, to drive change. We support the protection of children living in high-risk situations or communities, and the restoration of children who have been abused, neglected or exploited.

Child protection standards have been developed for every World Vision office and entity to ensure fulfilment of our responsibilities as a child-safe organisation. We make every effort to keep children safe from possible abuse or harm by staff, volunteers, sponsors, partners and other parties affiliated with World Vision. The standards address child protection in programming and advocacy, and establish reporting mechanisms for child protection incidents. Each World Vision office is required to establish culturally sensitive and legally sound child protection policies consistent with the World Vision Partnership child protection standards. We deal swiftly and robustly with all breaches of policy that come to our attention, putting the interests of children and their families first while respecting privacy and other legal considerations.

We are currently revising our global child protection standards and researching ways to address how the changing context of communications technologies and social media affect child protection concerns and responsibilities.

### Our child protection documents:

- [Child Protection Board Policy](#)
- [Child Protection Standards 2000](#)
- [CPI Definitions and Response Protocols](#)
- [Guidance Note CP Report Due Dates](#)
- [Children Deprived of Parental Care – Management Policy](#)
- [Standard Alternative Background Checks for Volunteers](#)
- [Inter-agency Guiding Principles on Unaccompanied and Separated Children](#)
- Minimum Child Protection Requirements for National Offices
- Guidance Note: Child Protection in World Vision (and FAQs)

When we discover or receive reports of abuse or exploitation of children in our programme areas, we also help the affected children and their families access local security, legal, health and psychosocial support. We have recorded 37 such responses in our international database in 2010 (with 3.9 million children registered for child sponsorship, this represents less than 0.0001 per cent). In 2010, we also partnered with the US Attorney's Office (Los Angeles) and the US Federal Bureau of Investigation to help a victim contribute to an international child sex abuse case. This resulted in a nine-year conviction for an American citizen by the United States District Court for crimes committed against children in Cambodia.

<sup>44</sup> This section addresses GRI indicator: **SO4: Actions taken in response to incidents of corruption.**

<sup>45</sup> [www.gmfc.org](http://www.gmfc.org)

<sup>46</sup> [www.kcs-coalition.com](http://www.kcs-coalition.com)

## Summary of child protection incidents in 2010

Incident	Definition	Examples	Total number			Action taken by World Vision
			Accusations investigated	Unsubstantiated accusations	Substantiated accusations	
Child abuse or violence	Accusation of child abuse, neglect or violence by WV staff, volunteer, contractor or affiliate	Local hire employee accused of physical or sexual abuse (includes consensual sexual relationship with child under age 18)	8	2	6	Employment terminated and legal action taken
		Inappropriate behaviour by local hire employee or contractor	2	0	2	Employment terminated; disciplinary action
		Unsafe driving by WV local hire causes automobile collision where child was injured or killed	3	2	1	Employment terminated
Unsafe environment; possible WV connection	A child is harmed while under the care of WV staff, volunteer, contractor or affiliate	Neglect by staff of affiliated organisation; a child harmed by another child	3	1	2	Support partner organisation in disciplinary action; learning and awareness raising
Protocol violations	Violation of the Child Protection Policy, but the incident did not result in harm to any person	Sponsor attempts to directly contact sponsored child or attempts to visit community without pre-approvals and WV chaperone	18	2	16	Sponsorship agreements cancelled; access denied; awareness raising
		Unauthorised release of information by locally hired employee or employee of affiliated organisation	3	1	2	Disciplinary action and awareness raising

## Corruption

Estimates of the real and opportunity costs from all forms of corruption vary, but even the most conservative estimates are significant. The impact they have on the lives of the already disadvantaged and on governance and the productivity of global efforts to reduce poverty and injustice is intolerable.

WorldVision is working with partners (peer NGOs, international accounting firms, governments, and the private sector) to break the silence around corruption, applying the full range of approaches to prevent it. WorldVision's work on anti-corruption initiatives in 2010 included:

- setting the tone from the top and continually reinforcing our commitment to the WorldVision Code of Conduct
- reviewing current policies and practices to improve coherence
- committing to greater transparency to internal and external stakeholders, through such means as annual accountability reporting
- developing materials to raise awareness – this includes contributing (along with a number of other NGOs) to the Transparency International Handbook on the Prevention of Corruption in Humanitarian Contexts, in addition to initiating and funding Transparency International's preparation of English, French and Spanish pocket versions of the handbook
- encouraging dialogue within WorldVision that supports and guides staff dealing with the reality of corruption in their daily work and personal lives (through regional and national level workshops)
- strengthening management information systems, along with audit and review processes
- strengthening systems to receive, process and respond to complaints, such as community complaints mechanisms and whistleblower policies
- taking appropriate action to bring alleged perpetrators to justice, so that illegal or unethical activity has and is seen to have consequences.

## Preventing Sexual Exploitation and Abuse (PSEA)

WorldVision was one of 14 entities that participated in the review and field assessments conducted by the Inter-Agency Standing Committee (IASC) into the systems and practice of major humanitarian organisations to assure Protection from Sexual Exploitation and Abuse by UN, NGO, IOM and IFRC Personnel.

WorldVision expanded the scope of the self-assessment to include all areas of WorldVision's work, not just Humanitarian and Emergency Affairs, and commissioned a further internal study. The internal study recognised the need for a multi-layered approach, with better coordination between the various systems in place (Child Protection, Humanitarian Accountability, Humanitarian Protection, Integrity and Protection Hotline (Whistleblower), and People and Culture (Employee Relations)) and simplification of messaging to improve awareness of and access to complaints handling processes.<sup>47</sup>

## Whistleblower: Integrity and Protection Hotline

WorldVision's Integrity and Protection Hotline is confidential and accessible to all WorldVision staff, volunteers, board members and contractors. They can use it to report exceptional situations they are not comfortable reporting to immediate supervisors.

Operated by a third party to ensure staff and other interested parties can safely report real or potential abuses, the hotline is available 24 hours a day, 7 days a week, in over 180 languages. Reports can be made either by filling out an online form at <http://www.worldvision.ethicspoint.com> or by calling +1-503-726-3990. Local toll-free numbers in every country where we operate can also be found on our website. Any report made in good faith will be handled seriously, investigated as necessary and addressed by the appropriate management. The confidentiality of the informant is maintained.

Awareness raising about WorldVision's whistleblower mechanisms was carried out in 2010 for staff in all countries where WorldVision International operates. Regular communications with staff ensure that both new and long-standing employees learn about the hotline. WorldVision has established a centralised intake and reporting process for all whistleblower reports, reporting to the WorldVision International Board of Directors.

<sup>47</sup> WorldVision's leadership considered the Internal Report and its recommendations in November 2010 and called for an annual report on progress.

## Summary of reports

The table below is a summary of all whistleblower matters opened during the reporting period, World Vision's 2010 fiscal year (1 October 2009 to 30 September 2010), which were closed at the time of publication of this report (June 2011). It excludes any pending or currently open inquiries. At the time of publication there was one matter from the 2010 reporting period that remained open. To protect the integrity of the investigative process, any open matters from the reporting period will be included in future disclosure reports once they are closed.

Please note that the column entitled 'category of allegation type' reflects the issue type chosen by the reporter/whistleblower from a standardised list provided in the online reporting process. The 'resolution/findings' column contains summaries prepared by the hotline administrators.

### Summary of whistleblower activity during FY10

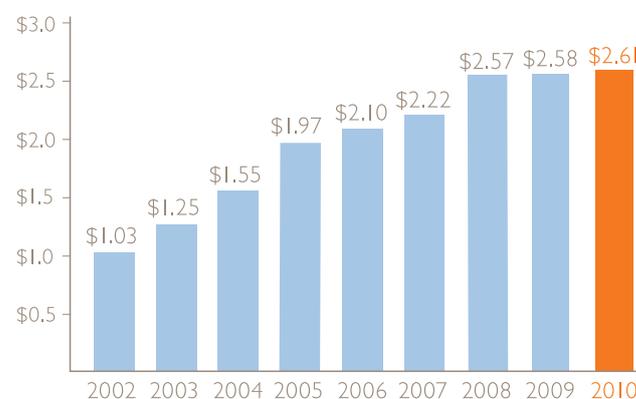
Category of allegation type	Resolution/findings
Conflict of interest	Allegations incorporated into a special audit of greater scope. No substantiation on specific whistleblower allegations. Other operational issues identified during the course of the audit and referred to management for resolution.
Misconduct or inappropriate behaviour	Despite remote relationship to WV staff member; inquiry conducted to determine validity of claims and, if necessary, offer child protection support to staff member. No substantiation found.
Accounting and auditing matters	No substantiation with respect to one employee; concerns of a limited nature identified and addressed with respect to second employee.
Safety/hazardous workplace	Some substantiation; items were incorporated into a broader security risk assessment then under way.
Theft	Findings inconclusive but action taken by management to close gaps in accounting controls.
General concern	No substantiation.
General concern	No substantiation. Follow-up done to provide clarification on beneficiary eligibility and actual programme parameters.
Violation of policy	No substantiation.
Wrongful termination	No substantiation found; communicated to aggrieved reporter.
Violation of local laws	No substantiation found but national management made contact to address further concerns.
Purchasing fraud	Specific evidence too old to substantiate, though general concern identified and flagged for ongoing review by management and audit team.
Violation of policy	Concern substantiated; cease and desist letter sent to website on behalf of affected office(s).
Falsification of contracts, reports or records	Outstanding issues resolved with national office management.
Misconduct or inappropriate behaviour	Inquiry not pursued due to lack of any actionable wrong being alleged.
Complaint referred to, and picked up by, human resources director for follow-up.	Complaint referred to, and picked up by, human resources director for follow-up.

## Section 12: Funding and resource allocation<sup>48</sup>

NOTE: The figures included in this report represent aggregate figures for the World Vision Partnership. These differ from the figures included in the World Vision International and Consolidated Affiliates audited financial statements, because certain World Vision national offices are not consolidated in the World Vision International financial statements for accounting purposes.

World Vision's fiscal year runs from 1 October to 30 September.

### World Vision Partnership Income Trend (US\$ billions)



### World Vision Partnership – 2010 Sources of funding by category

Category	US\$ (millions)
Sponsorship cash income <sup>49</sup> <i>Cash or cash equivalents designated for sponsorship of designated children, families or communities.</i>	1,153
Other private cash income <i>Cash or cash equivalents received from individuals, corporations, foundations and other organisations, excluding government bodies, excluding sponsorship.</i>	627
Public sector cash income <i>Public sector includes grants from government and multilateral cash grants received. It also includes cash income from WFP for shipping costs.</i>	318
<b>Total cash income</b>	<b>2,098</b>
Food income from governments and multilateral agencies <i>Gifts-in-kind (excluding shipping costs) contributed by governments and international donor organisations such as the UN, World Bank and similar entities.)</i>	187
GIK from governments and multilateral agencies (non-food) <i>All other gifts-in-kind received.</i>	5
Private GIK income (for international programmes) <i>Gifts-in-kind, typically medical supplies, clothing, preserved food products, etc, donated by businesses and corporations.<sup>50</sup></i>	167
Private GIK income (for domestic programmes) <i>Gifts-in-kind sourced and used for ministry within the local country.</i>	154
<b>Total food and GIK</b>	<b>513</b>
<b>TOTAL REVENUE</b>	<b>2,611</b>

<sup>48</sup> This section addresses GRI indicator: [NGO7 Resource allocation](#); and sources funding by category and five largest donors and monetary value of their contribution.

<sup>49</sup> Child Sponsorship is the World Vision Partnership's largest source of income. During the year the number of child sponsors grew from 3.8 million in 2009 to 3.9 million in 2010. For detailed information on child sponsorship see our [2010 Sponsorship Report](#).

<sup>50</sup> See pages 42 and 43 ("Accountability for gifts-in-kind (GIK)") for more on our private GIK.

## World Vision Partnership – 2010 source of funding by World Vision office

World Vision Office	US\$ (millions) Cash income	World Vision Office	US\$ (millions) GIK and food income
United States	691	United States	349
Canada	315	Canada	83
Australia	278	Australia	35
Korea	124	Hong Kong	10
Germany	111	United Kingdom	7
National office*	101	Switzerland	7
Taiwan	95	Germany	6
Hong Kong	92	New Zealand	5
United Kingdom	88	Korea	5
Switzerland	48	Japan	2
Japan	46	National office <sup>51</sup>	1
New Zealand	38	Austria	1
Finland	12	Ireland	1
Netherlands	11	Taiwan	1
Ireland	11	Singapore	1
Austria	10	<b>Total GIK and food income</b>	<b>513</b>
Singapore	8		
France	6		
Malaysia	7		
Spain	5		
Italy	1		
Global Centre**	0.5		
<b>Total cash income</b>	<b>2,098</b>		

**TOTAL REVENUE****2,611**

<sup>51</sup> National offices are those which have traditionally been field offices implementing programmes. The majority of revenue is government grant income (approximately 75 per cent) with the balance from local child sponsorship.

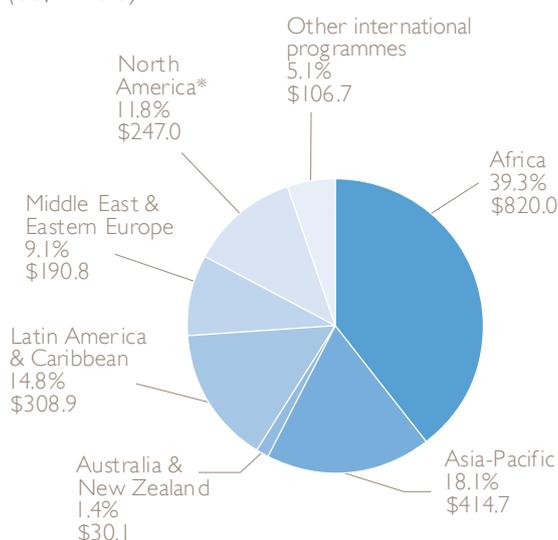
In 2010, the amount spent was slightly less than the amount raised. This was due to factors including exchange rates that turned out to be better than predicted for some fundraising countries and the fact that some funds raised for Haiti in 2010 were designated for spending as part of the continuing long-term response in 2011.

### World Vision Partnership – 2010 expenditure

Category	US\$ (millions)	
Programmes <i>Emergency relief in natural disasters and war, and for development work in food, education, health, sanitation, income generation and other community needs. Also included are the costs of supporting such programmes in the field.</i>	Development	1,508.9
	Relief	549.5
Community education and advocacy <i>Promoting awareness of poverty and justice issues through media campaigns, forums, speaking engagements, and influencing of organisations and governments.</i>	30.5	
Administration <i>Includes the costs of working with donors, computer technology, finance and accounting functions, human resources and managerial oversight.</i>	125	
Fundraising <i>Includes costs associated with soliciting contributions through media and direct marketing appeals. Included are the costs of marketing, creative services and publishing materials.</i>	267.8	
<b>TOTAL EXPENDITURE</b>	<b>2,481.7</b>	

### Expenditure on International Programmes by region

(US\$ millions)



\*The figure for North America includes about \$105 million in cash and gifts-in-kind revenue that was transferred by World Vision's United States office (World Vision, Inc.) to other organisations in the United States for use in both the United States and in other countries.

51 National offices are those which have traditionally been field offices implementing programmes. The majority of revenue is government grant income (approximately 75 per cent) with the balance from local child sponsorship.

## Ethical fundraising <sup>52</sup>

All offices are required to integrate five principles into their public awareness strategies and campaigns, including marketing, fundraising, donor communications, and media and public relations.

- **Alignment of messages:** Messages must be consistent with the World Vision core documents, policies and positions. Activities should communicate established Partnership positions in ways that also stimulate support and action.
- **Portrayal of people:** The messages and materials we use must respect the dignity, worth and uniqueness of people, including children. We enable those portrayed to influence our messaging. We also adhere to relevant codes of conduct on ethical communications practices for non-government and charitable organisations. Communications about children and others must comply with World Vision's Standards on Reporting on Vulnerable Children and the World Vision Policy on Child Protection.
- **Relevant and contextualised messages:** Messages must be appropriate to the cultural, social and political context concerned, provided that does not compromise World Vision's mission, vision and values.
- **Public education:** As part of our commitment to transformational development, we work to inform the general public and potential donors about relief and development issues from a Christian perspective.
- **Meeting expressed ministry needs:** Marketing programs strive to maximise the volume of financial resources raised, at the same time seeking to ensure funds raised are correctly matched to ministry needs.

Many World Vision offices conform to voluntary codes of practice for ethical fundraising in their jurisdictions in addition to upholding the internal standard.

## Allocating resources

World Vision uses a common set of criteria and weightings to review priorities for ministry, at the national, regional and global levels, when allocating international investment and resources.<sup>53</sup> These criteria include:

- relative intensity of needs
- our historical commitments
- our ability to make a tangible difference.

Discussions take place through Regional Working Groups (RWGs), which agree on the investment allocations needed to support regional strategies.

When the RWGs have decided what each region's resource allocation priorities should be, all stakeholders then have to review their plans (and adjust them as required) to meet the strategy. The strategy is compared to historical and forecasted investments throughout the fiscal year and adjusted whenever realignment is needed.

### Conflict of interest

Every World Vision office is required to adopt and maintain a written conflict of interest policy covering its board or advisory council members, if any, in addition to members of staff.

Written disclosure is required for all actual or potential conflicts of interest that arise. Annual declarations from all board and advisory council members, and appropriate staff, are also obligatory.

## Ensuring funds are managed and used effectively

World Vision understands that it is a steward of money and other resources representing the compassion and generosity of individual donors. We are committed to making the best possible use of the resources entrusted to us.

World Vision offices receive aggregated project financial data every month at the regional, country and project levels. These allow us to monitor and analyse project expenditures. We produce quarterly financial reports for individual projects and regular narrative reporting. This detailed analysis lets us follow-up on each project.

Fund transfers are handled centrally by the Global Centre and regional offices, ensuring accountability and enabling us to monitor currency fluctuations that could undermine our work in the field. Funds are provided according to an established budget and do not reflect the level of giving in any particular month. This enables our work to continue according to plan.

<sup>52</sup> This section addresses GRI indicator: **PR6** Programs for adherence to laws, standards, and voluntary codes related to ethical fundraising and marketing communications, including advertising, promotion and sponsorship.

<sup>53</sup> Internally, the process is referred to as Portfolio Management & Resource Allocation (PMRA).

During 2010:

- We improved the integrity and quality of our financial reporting by:
  - issuing World Vision International's consolidated audited financial statements with a clean opinion and eliminating weaknesses related to gifts-in-kind accounting
  - improving the budgeting and financial reporting process, as well as the tools used by the Global Centre.
- We ensured timely field implementation of all internal audit findings by:
  - ensuring visibility for the implementation of audit findings through better tracking and reporting
  - taking steps to make local and regional finance leaders accountable for the implementation of all internal audit findings.
- We improved the Partnership's cash flow management processes and systems by:
  - improving compliance with the organisation's foreign currency hedging policy – this reduces the risk of currency fluctuations affecting resources available to the field
  - starting a project that will ultimately allow systematic reporting and tracking of cash balances and movement throughout the Partnership.

World Vision uses protective foreign-exchange hedging to protect the value of donor dollars from volatility in international currencies. Our International Treasury team's work in this area was featured in the *Wall Street Journal* as best practice within the NGO industry.<sup>54</sup>

## Audit

### External audit

KPMG, the international accountancy firm, performs regular external audits of World Vision International's accounts and operations. World Vision sets minimum standards for the selection of firms conducting independent external audits of its constituent offices.

Audit work should meet generally accepted auditing standards as defined by the International Accounting Standards Board, as well as by in-country regulatory requirements.

### Internal audit

World Vision has a rigorous internal audit system. Where audits identify significant risks, management is required to take corrective action as soon as possible. Senior management closely monitors how audit recommendations are implemented in these cases, including by verifying that corrective action has been taken.

Each type of audit has categories of related risk factors. Categories are weighted to reflect senior management perceptions of risk priorities. Risk rating scores are combined into an overall score for the audited office. A 'significant risk' is identified where a number of factors in multiple categories need immediate attention by management to reduce risk.

Details of audits coordinated by the Global Centre are set out in the table on the following page. Additional audits are done at an individual office level.

<sup>54</sup> Refer to Note 2(p) Foreign Exchange Currency Contracts of the World Vision International and Consolidated Affiliates financial statements for more information.

## Internal audits coordinated by the Global Centre

### National-level audits

These audits examine all the programmes operating in one country. They are typically performed in each country over a three-year rolling cycle. Special investigations are undertaken as needed to respond to allegations of misappropriation, losses, fraud or financial mismanagement.

#### National-level audits undertaken in 2010

Type of audit	No.	Audits resulting in significant risk ratings
<b>Finance</b> Focusing on policy/procedure adherence, along with compliance with grant requirements.	13	1
<b>Operations</b> Compliance reviews focused on areas around sponsorship standards and DME standards in programmes.	14	4
<b>Microfinance institution</b> Review of internal controls and policy compliance.	12	2

Example of an audit finding contributing to a 'significant risk rating' during 2010, along with the corrective action that was taken.

Risk finding	Corrective action
A number of weaknesses in procurement processes were noted in the audit. The national office was not able to produce documented criteria for pre-selecting vendors. Audit staff interviewed a number of external vendors who had been removed from the preferred suppliers list and it was found that in multiple instances the vendors had not been provided with an explanation or rationale by the World Vision office for the removal. As a result of inadequate tender processes, and as a consequence of insisting on using a traditional supplier despite a significantly lower bid, it was found that the office paid \$102,537 more than necessary in two transactions. For 46 per cent of purchases reviewed, prices were negotiated with contractors the construction committee had advised against.	The national office is now in the process of implementing supply chain management as a way to professionalise the service and ensure full compliance with policies and procedures. This implementation is consistent with an effort across the Partnership to significantly improve procurement.

Three special investigations were also undertaken by the Global Centre audit team to respond to specific allegations of misappropriation, losses, fraud, and financial mismanagement.

## Project-level audits

Regional audit managers completed more than 1,500 project-level audits in 2010. These provided information to senior management on the most prevalent risks that we needed to address. Projects are audited every two years. Substantive allegations can reduce the time period between audits for a particular project, but in general each project is routinely audited.

### Project-level audits undertaken in 2010

Type of project audit	No.	Audits resulting in significant risk ratings
<b>Development Projects</b> <i>Multi-year development projects should be audited every two years.</i>	1,118	108
<b>Commodities</b> <i>Internal controls and records for food deliveries, storage, and distributions to beneficiaries were audited in 12 countries.</i>	53	2
<b>Branch Offices of Microfinance Institutions</b> <i>Project-level audits undertaken in 38 MFI branch offices.</i>	351	Information on local-level microfinance institutions was not collated in a central database

**Example** of an audit finding contributing to a 'significant risk rating' during 2010, along with the corrective action that was taken.

Risk finding	Corrective action
Beneficiary distribution lists for approximately 3,398 metric tons of food, valued at approximately US\$5,000,000, were not available for the period May 2009 to July 2010.	<p>Following the audit, steps were taken to locate documentation. A number of beneficiary distribution lists were found along with ration cards containing relevant information from which beneficiary lists were reconstructed. The reconstructed documentation accounted for more than 95 per cent of the costs for distributed food.</p> <p>All staff were re-trained in the required procedures for documenting distributions to beneficiaries. Various weaknesses in the documentation procedures were also identified, and alternative procedures were adopted to overcome the weaknesses.</p>

## Accountability for gifts-in-kind (GIK)

To ensure this resource is well-managed, World Vision has established a set of GIK Minimum Standards covering critical aspects of the GIK supply chain – from planning and procurement to distribution, monitoring and end-use reporting.<sup>55</sup>

We comply with external requirements, such as US GAAP (which prescribes the valuation and accounting treatment of GIK). We also seek to conform to external guidelines, such as the Inter-agency GIK Standards (developed through Accord – formerly AERDO – which provides industry standards for treatment of GIK).

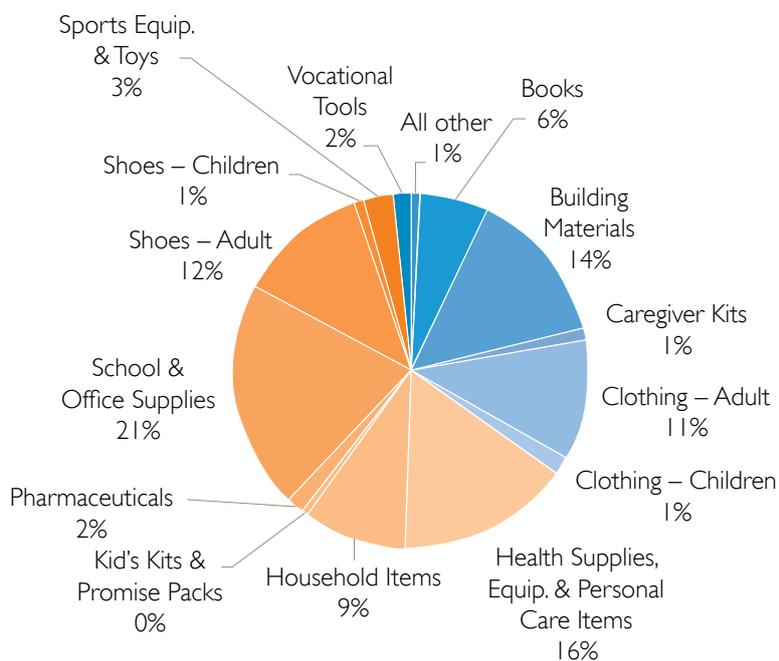
Requests for GIK from World Vision field offices are assessed during an annual process where planning commitments are made for the coming fiscal year. Requests cover five key project and programme areas: health, education, economic development, community fundamentals, and disaster preparedness. Additional requests for products may be made throughout the year for special or unforeseen needs (such as responding to a disaster).

Our approach to GIK is that it should not be driven by the availability of products from donors, but is a 'demand-driven' resource. Donations are evaluated against requested needs throughout the year and are accepted based on their programmatic fit. Products are accepted to contribute to objectives, outcomes, national office strategies and key partnerships. We decline products that are not required, not specifically requested by our international, domestic or NGO partners, or those that do not meet our GIK Minimum Standards.

In 2008 and 2009, total GIK received by the Partnership was relatively stable in terms of both revenue and volume. A change in valuation methodology for pharmaceutical products donated to World Vision lowered revenue for fiscal year 2010 by about \$140 million. This change reflects new accounting rules clarifying how to determine fair market value for donated goods. These apply to all organisations receiving GIK and reporting in US GAAP. Certain donated pharmaceuticals previously valued by reference to developed country wholesale prices are now being referenced to wholesale prices in the countries that are principal markets for those products.

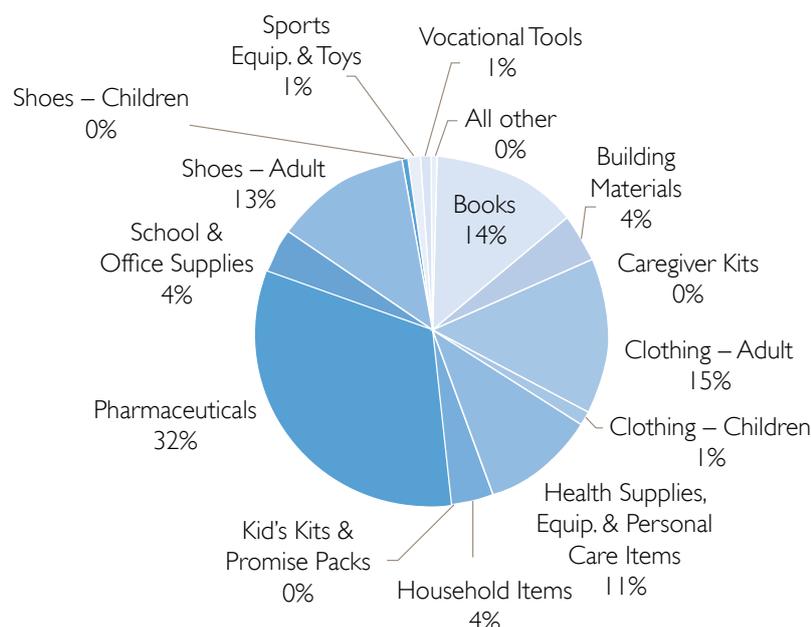
Volume decreased slightly due to lower overall product donations and a shift in product procurement to better support child well-being aspirations.

### FY10 pallets shipped by category



<sup>55</sup> World Vision GIK Minimum Standards are available upon request.

## FY10 revenue by category



To improve the impact of GIK donated to World Vision during 2011 and 2012, we will focus on the following:

- greater integration of GIK processes with World Vision planning, implementation and evaluation processes.
- developing a GIK Economic Model which will help us better understand and communicate the costs and benefits of GIK. This will require a study of current GIK programmes, systems and processes to gather data on cost and impact.

- building a greater understanding of how GIK can be programmed to contribute to child well-being aspirations. This will help staff identify opportunities to use GIK to achieve their strategic and programme objectives.

### Responding to criticism

Within the development community, there is a wide range of opinion about the use of any 'direct benefit' resource in development programmes. The issue was highlighted in February 2011 in a series of blogs about a donation of t-shirts to World Vision US.

World Vision responded to the criticism with a series of blog posts covering the following areas:

- financial costs and benefits of sending GIK overseas
- use of GIK, or other direct benefits, in development programming
- evaluation of projects with direct provision of goods, including GIK
- standards for GIK implementation and accounting, including fair-market-value calculations
- accounting for GIK, including fair-market-value calculations and the influence of overhead-rate calculations on organisational decisions.

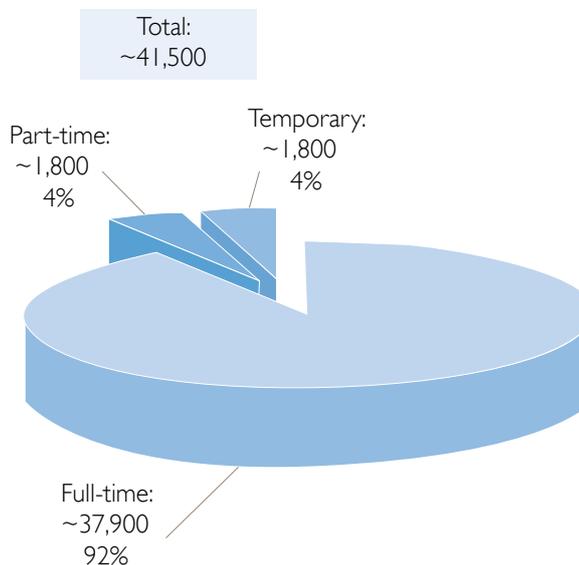
These posts outline the way GIK is used within World Vision. They emphasise the importance of using GIK or any direct benefit programme only in the context of existing development projects and programmes, including disaster response. Failure to use GIK within this structure would be outside the guidance given in our GIK Minimum Standards, and contrary to the objectives of our community development activities.

# Section 13: People<sup>56</sup>

## 2010 staff profile

### Executive Summary

- In FY10, over **41,500** staff were employed in the WV Partnership (including Microfinance Institutions)
- The increase to FY09 was **4%**
- 12% of all employees, nearly 4,800 people, worked in Microfinance Institutions
- Out of the 41,500 employees, **54%** were male, and **46%** female
- The turnover rate for full-time employees was **18%**
- WorldVision had **136** offices located in **95** countries



No. of volunteers 19,500

## People & Culture Strategy

World Vision's People & Culture Strategy gives effect to one of World Vision's Core Values – We value people. It establishes a Partnership-wide standard for people and culture practices while allowing for variation to accommodate local needs and contexts.

The strategy encompasses talent identification and leadership development initiatives, as well as supplementing national and regional professional development and training initiatives. After three years of implementation, results have been promising and significant steps have been taken towards building:

- **Leadership quality:** building the capability of leadership and the depth of organisational talent
- **Engagement:** creating a committed, engaged workforce, and ensuring employee well-being and care

- **Accountable and values-based workforce:** establishing a strategically aligned culture of accountability
- **Depth of talent:** attracting, developing and retaining a diverse and skilled global workforce
- **Execution and Rigour:** following proven organisational disciplines to deliver sustainable results.

The People & Culture strategy is reviewed annually.

## People & Culture policies<sup>57</sup>

Policies are available to staff, and peer reviews seek to maintain a cycle of continuous improvement. New policies are communicated when they are introduced, and major changes are communicated through a number of channels. World Vision has instituted an engagement survey to get opinions from staff that will guide policy and strategy development.

<sup>56</sup> This section addresses GRI indicators: LA1 Total workforce, including volunteers, by type, contract, and region.; LA2: Total number and rate of employee turnover by age group, gender, and region.; NGO9: Mechanisms for workforce feedback and complaints, and their resolution.; LA12 Percentage of employees receiving regular performance and career development reviews.

<sup>57</sup> Includes the following World Vision Partnership policies: Code of Conduct; People and Culture Policy; Core Capabilities Policy; Total Rewards Philosophy; Diversity Management; Harassment Prevention Policy; Redundancy, Redeployment, Retrenchment and Rehiring Policy; Staff Support and Assistance for Life Threatening Illness (Malaria, Tuberculosis, HIV and AIDS).

## Recruitment and selection of staff

The World Vision Partnership advocates open recruitment across all locations. Our policies and processes reflect a commitment to fair and transparent recruitment to ensure the selection of the best applicants. Documentation is maintained according to each country's legal framework. Not all recruitment decisions around the globe can be monitored centrally, however, as World Vision recruits more than 7,000 staff every year.

Being a global partnership with a rich diversity of race, ethnicity, gender, culture, age and ability, we believe that no one should be disadvantaged merely because of difference. Everyone should be able to achieve the maximum extent of one's potential.

By selecting and retaining highly qualified and committed staff in a pluralistic environment, World Vision benefits from the increased morale and productivity of the diverse staff.

## Managing people

World Vision encourages a culture of performance, accountability and adherence to values.

We have implemented a Partnership strategy on performance management, which uses a consistent approach to setting goals and measuring performance across all locations. We recognise that at times these standards may not be met. At such times, and after a professional employment-relations assessment, discipline procedures may be carried out under the joint responsibility of line managers with the input of professional employment-relations staff.

Grievance procedures are in place at the Partnership level. Consistent grievance procedures must also be in place at the local level. These procedures are reviewed on an office-by-office basis as part of the Peer Review assessment.

In addition to grievance procedures, the following staff feedback and complaints mechanisms are available:

- Line management supervisors with appropriate escalation
- Line management People & Culture specialists
- Integrity and Protection Hotline (Whistleblower).

## Staff remuneration

The World Vision Partnership introduced a total rewards policy in 2007. It is expected to be fully implemented by the end of our 2011 financial year. This policy seeks to ensure consistency in compensation methodology to ensure fairness and equity. A review of minimum benefits standards across the Partnership will ensure that the policy is implemented over a three- to four-year period.

## Learning, training and development

Performance management processes provide an individual development plan for every staff member. This plan includes training and learning activities that cover technical- and competency-based requirements for current and future roles.

Capacity-development is a key training theme for our field locations in 2010 and 2011.

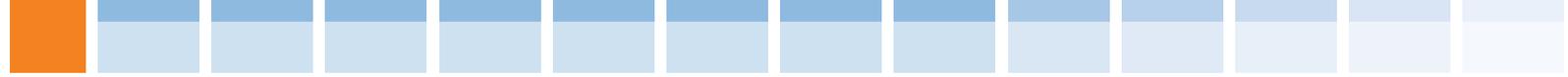
It is estimated that around 85 per cent to 90 per cent of staff currently receive regular performance and career development reviews. Our aim is to achieve 100 per cent in 2011.

Most training programmes are organised at a local office level or through capacity-building programmes for particular areas of ministry. The Global Centre People & Culture team coordinates:

- orientation
- the Global Leadership Orientation for new and prospective leaders
- the Senior Leadership development programme for enhancing the leadership capability of higher-potential staff.

## Health, safety and security

We continue to work towards consistent implementation of the staff care and security policies we have in place. In recent years, significant progress has been made in the area of psycho-social care. Over 200 staff have been trained and equipped to provide support for peers on an ongoing and incident basis.



## Section 14: Security

World Vision security incident reporting increased significantly over the 12 months ending in September 2010. Over that period, 241 incidents were recorded compared to only 66 the previous year. This most likely reflects the renewed emphasis placed on security and incident recording, rather than a real rise of this magnitude. However, the increase should not be completely discounted. Situation reports over the same period suggest many high-risk countries are becoming more dangerous.

Risks to aid workers continue to increase globally, particularly in places such as Afghanistan, Somalia, Sudan, Pakistan, Chad, the Democratic Republic of Congo and Haiti.

In March 2010, staff were attacked in one of our operating locations in Pakistan. Seven were killed in the single greatest loss of life in World Vision's history. This tragic event was thoroughly reviewed to increase our understanding of how we can improve protection for our staff working in very dangerous areas.

## Section 15: Environment<sup>58</sup>

Since the natural environment is critical for sustaining life – providing air, water, food and shelter – good stewardship plays an important part in ensuring the sustained well-being of children, families and communities.

The importance of environmental stewardship and sustainable practices is reflected in a range of sources, including:

### Scripture

*The earth is the Lord's, and everything in it, the world, and all who live in it; for he founded it on the seas and established it on the waters.*  
(Psalm 24)

### World Vision Core Values

*We are stewards of God's creation. We care for the earth and act in ways that will restore and protect the environment. We ensure that our development activities are environmentally sound.*

### Commitments to external principles and goals

*CSO Development Effectiveness Principles (Istanbul Principle 4: Promote Environmental Sustainability)<sup>59</sup>*

*Ensuring environmental sustainability is the aim of MDG 7*

World Vision recognises the impacts that human activities can have on the natural environment and our planet's climate, including our own activities as an organisation (air travel, energy and resource use, transportation, supply chain choices, etc).

In an effort to manage the environmental impacts of our own activities, World Vision has developed an Environmental Management System. To date, this has been implemented by World Vision Australia.

The system is based on the continuous-improvement principles of the ISO 14001 Standard for Environmental Management Systems. It includes a manual, a number of operational and monitoring procedures, improvement programmes, and education tools that help manage the existing and potential environmental impacts of our activities at all levels. It is World Vision's intention to refine the system and start disseminating the programme across the Partnership, including in our field operations.

World Vision has taken some steps to begin measuring key indicators of our carbon footprint. Offices already measuring and managing their environmental impacts include the World Vision International (Global Centre) office in Los Angeles, World Vision Australia, World Vision Canada, World Vision India, World Vision Hong Kong and World Vision Sri Lanka.

For the poorest developing countries, managing the impacts of climate change and stewardship of the natural environment must go hand in hand with principles of sustainable development. Mitigation efforts must work alongside adaptation, environmental protection and restoration, food and nutritional security, disaster risk reduction, health programmes, biodiversity, energy resourcing, and water management.

At the community level, numerous examples of best-practice approaches to managing the natural environment can be found. World Vision's field experience is particularly relevant in areas such as child health, education and nutrition, food security and sustainable agriculture, water, sanitation and hygiene (WASH), disaster risk reduction (DRR), sustainable livelihoods, and reforestation.

In the coming years, we will:

- continue to improve the capacity to measure our carbon footprint
- continue work in our ministry, including the implementation of a Natural Environment and Climate Issues Strategy and a Resilient Development Practice Strategy.

### Case study

World Vision India has undertaken a range of activities to help communities better secure the health of their local environments. They are also raising awareness of environmental issues in their own office. The following summary of activities in 2010 provides a good example of the scope of World Vision's natural environment work.

<sup>58</sup> This section addresses GRI indicator: **EN16** Total direct and indirect greenhouse gas emissions by weight; **EN18** Initiatives to reduce greenhouse gas emissions and reductions achieved.

<sup>59</sup> Principle 4 of the Istanbul CSO Development Effectiveness Principles states that: 'CSOs are effective as development actors when they ... develop and implement priorities and approaches that promote environmental sustainability for present and future generations, including urgent responses to climate crises, with specific attention to the socio-economic, cultural and indigenous conditions for ecological integrity and justice.' (see [www.cso-effectiveness.org](http://www.cso-effectiveness.org)).

World Vision India – 2010 summary of environment activities <sup>60</sup>

Interventions	Direct/indirect benefit to environment	Benefit to community
<p><b>Rainwater harvesting and watershed development</b></p> <p>More than 50% of the ADPs in the country involved in rainwater harvesting and watershed development related activities</p>	<ul style="list-style-type: none"> <li>■ Rise of 0.5 to 1m in groundwater table levels witnessed in around 300 villages</li> <li>■ About 625 drinking water wells/bore wells which had dried up got recharged</li> <li>■ Increased availability of more surface water</li> <li>■ Improved green cover</li> <li>■ Reduced loss of top soil</li> <li>■ More conducive environment for the flora and fauna of the area to flourish</li> </ul>	<ul style="list-style-type: none"> <li>■ Better availability of drinking water to thousands of people</li> <li>■ Availability of water for irrigation</li> <li>■ Farmers moving from single crop to two or even more crops in a year</li> <li>■ Improved household income levels and improved household food security</li> <li>■ More than 30,000 households directly benefitted in improving their quality of life</li> </ul>
<p><b>Promoting renewable energy and efficient use of energy</b></p> <ul style="list-style-type: none"> <li>■ Solar home lighting taken up in more than 500 villages across the country</li> <li>■ More than 8000 houses provided with solar home lighting system</li> <li>■ About 200 households have switched to biogas, for their cooking needs</li> <li>■ About 150 households using fuel efficient woodstoves, for cooking</li> </ul>	<p>Solar lights</p> <ul style="list-style-type: none"> <li>■ Approximately 4,80,000 litres of kerosene saved</li> <li>■ Reduced emissions of greenhouse gases</li> </ul> <p>Biogas and improved woodstoves</p> <ul style="list-style-type: none"> <li>■ Approximately 600 tons of firewood was saved from the households who switched to biogas for cooking</li> <li>■ Approximately 200 tons of firewood was saved from the households who switched to fuel-efficient woodstoves for cooking</li> <li>■ Reduced deforestation</li> <li>■ Reduced emissions of greenhouse gases</li> </ul>	<p>Solar lights</p> <ul style="list-style-type: none"> <li>■ Better home lighting</li> <li>■ Reduced dependence on kerosene lamps</li> <li>■ Reduced smoke/indoor air pollution in the houses</li> <li>■ Children awareness raising</li> </ul> <p>Biogas and improved woodstoves</p> <ul style="list-style-type: none"> <li>■ Reduced smoke/indoor air pollution in houses</li> <li>■ Reduced burden on women collecting firewood</li> <li>■ Time saved from firewood collection and traditional ways of cooking is used for capacity building and empowerment of women</li> </ul>
<p><b>Organic farming</b></p> <ul style="list-style-type: none"> <li>■ Provided training, exposure visits, and technical support to farmers on organic farming</li> <li>■ More than 800 farmers switched to organic farming methods</li> <li>■ 700 farmers started producing vermi compost, for use in their own farms as well as sell to other farmers</li> </ul>	<ul style="list-style-type: none"> <li>■ Improved soil quality including moisture retention</li> <li>■ Reduced contamination of soil with toxic chemicals</li> </ul>	<ul style="list-style-type: none"> <li>■ Crops more resistant to diseases and droughts</li> <li>■ Reduced costs and financial benefits</li> </ul>
<p><b>Better irrigation practices</b></p> <ul style="list-style-type: none"> <li>■ More than 700 farmers have switched to micro-irrigation practices</li> </ul>	<ul style="list-style-type: none"> <li>■ Water savings to the extent of 40%, compared to traditional methods</li> </ul>	<ul style="list-style-type: none"> <li>■ 40% better yields, healthy crops</li> <li>■ Reduced costs including labour costs</li> </ul>
<p><b>Tree plantation</b></p> <ul style="list-style-type: none"> <li>■ 2,00,000 saplings planted across the country</li> <li>■ Children and community responsible to protect and nurture these plants</li> </ul>	<ul style="list-style-type: none"> <li>■ Better green cover</li> <li>■ Improved infiltration of water</li> <li>■ Reduced rainwater runoff</li> <li>■ Better carbon sequestration</li> <li>■ Reduced top soil loss</li> <li>■ Improved fauna habitat</li> </ul>	<ul style="list-style-type: none"> <li>■ A better healthy natural environment, enabling a better quality of life</li> </ul>
<p><b>Environmental campaigns and events on Earth Day</b></p> <ul style="list-style-type: none"> <li>■ Celebrated involving children, communities and staff across the country</li> <li>■ Children activities included drawing and essay competitions</li> </ul> <p><b>World Environment Day</b></p> <ul style="list-style-type: none"> <li>■ Celebrated as an Environment Week (June 1-5) involving all staff across the country with separate themes and suggested activities for each day</li> <li>■ Children and communities were also involved in various awareness activities, including tree plantations</li> </ul>	<ul style="list-style-type: none"> <li>■ A cleaner, better and healthy natural environment</li> </ul>	<ul style="list-style-type: none"> <li>■ Communities and children become conscious, become aware and act towards environmental protection and conservation</li> <li>■ Children act as change agents towards environmental protection and conservation</li> </ul>

# Annex I: Commitments to NGO Sector Standards

World Vision International has formal commitments to the following codes, charters and standards. In several of these, World Vision representatives have contributed to working groups or served on committees and/or boards:

- **International NGO (INGO) Charter of Accountability**  
[www.ingoaccountabilitycharter.org](http://www.ingoaccountabilitycharter.org) World Vision has been represented on the board of the INGO Accountability Charter Company since 2009.
- **International Federation of Red Cross and Red Crescent Societies Code of Conduct: Principles of Conduct for The International Red Cross and Red Crescent Movement and NGOs in Disaster Response Programmes**  
<http://www.ifrc.org/publicat/conduct/code.asp>
- **The Sphere Humanitarian Charter and Minimum Standards in Disaster Response**  
<http://www.sphereproject.org/> World Vision is represented on the Sphere Board (currently holding the position of Chair).
- **HAP International Humanitarian Accountability Principles**  
[www.hapinternational.org/](http://www.hapinternational.org/) World Vision is represented on the board of HAP.
- **International Council of Voluntary Agencies Principles of Partnership**  
[www.icva.ch/pop.html](http://www.icva.ch/pop.html)
- **People In Aid Code of Good Practice**  
[www.peopleinaid.org/](http://www.peopleinaid.org/) Representing World Vision, World Vision UK was a founding member of People In Aid. It was verified 'compliant', People In Aid's highest level of certification, in 2009. World Vision International joined in 2003.

World Vision is also actively involved in or closely following the following initiatives:

- **The Civil Society Organisations Open Forum on Development Effectiveness**  
[www.cso-effectiveness.org/](http://www.cso-effectiveness.org/)
- **International Aid Transparency Initiative**  
[www.aidtransparency.net](http://www.aidtransparency.net) World Vision is represented on the Steering Committee (as nominee of the INGO Accountability Charter Company).
- **Active Learning Network for Accountability and Performance in Humanitarian Action**  
[www.alnap.org](http://www.alnap.org)
- **The Good Enough Guide**  
[www.ecbproject.org](http://www.ecbproject.org)

# Annex 2: World Vision’s Accountability Framework

## Christian identity

(Our motivation to be accountable)

Accountability is closely linked to values; our values are embedded in our Christian Commitments. We need to understand the foundations for accountability practice in World Vision and the implications of poor accountability for our desire to point others to Christ. As a faith based organisation, there are ethical and human rights issues that need to be taken into account in relief, development and advocacy programmes as well as in marketing and communications. These are set out in policies and guidelines to which World Vision staff are accountable.

## Guiding principles

(The ‘building blocks’ for accountability – how we can achieve better accountability in practice)

### (1) Participation and partnership

Informed, participation through processes of consultation that include feedback and response mechanisms keep us honest. We value people.

Effective partnerships with all of our different stakeholders (children and communities, first of all), build joint ownership and shared responsibility for outcomes through the integrated programming model and strengthening the resilience of local institutions. Other partnerships include different kinds of engagement with supporters, donors, churches and other faith communities, businesses, suppliers, contractors that are essential for efficiency and effectiveness. Finally, we are a partnership – and are accountable to one another – as staff, as entities. We are partners.

### (2) Reflection and learning

Our commitment to learning requires dedicated time for reflection on the results of systematic and robust review, audit, evaluation and assessment processes to assure alignment with our mission, implementation of strategy to agreed standards and to ensure that lessons learned – both positive and negative – are applied, leading to timely improvements in policies and practice.

Our approach is shaped by our own experience and by sector standards which help us measure and benchmark our performance against best practice.

While it is important for us to monitor compliance with agreed standards, to evaluate outcomes and to report on use of the resources entrusted to us, it is of equal importance that we learn from our successes and failures so that we continue to improve. We cannot be content celebrating pockets of excellence, but we must strive for consistency across the organisation.

### (3) Transparency

Transparency lies at the core of accountability. Honesty and openness are essential to our legitimacy as a Christian organisation and a pre-requisite to learning.

We take seriously our commitments to report on our performance and a responsibility to demonstrate that our operations, policies, governance structures and decision-making processes are consistent with the values we advocate.

Unless specifically excluded, in line with World Vision’s Open Information Policy, our core documents, policies and guidelines should be available to the public.

We will admit to the challenges we face with regard to illegal and unethical behaviour (e.g. bribery, fraud and corruption, sexual exploitation and abuse).

## NGO Sector Standards

(how we benchmark and contribute to NGO standards)

World Vision has committed to a range of codes, charters and standards for NGOs which help us to benchmark our performance. Ensuring that we meet our commitments to external standards is an important aspect of our accountability. World Vision also has a role to play in contributing to enhanced standards in the sector more generally, encouraging dialogue, activities and partnerships directed towards improved aid effectiveness. (See [Annex 1](#) for a list of commitments to external standards).

# Annex 3: Programme Accountability Framework

## Our commitments

World Vision is committed to abiding by international and internal standards and policies that affirm our commitment of accountability to our stakeholders and to children and communities in particular. Our programmes will incorporate and reflect the following standards, policies and frameworks.



## About this framework

This is the framework for programme accountability in World Vision. This document seeks to define the minimum accountability standards for World Vision programmes and how we engage with communities. This framework is relevant to all World Vision programming activities and in line with the fulfilment of HAP principle 2 and benchmark 1, both of which require setting of accountability standards and establishment of a quality management system.

This framework is not intended to pass judgement about how we are performing in accountability. The main purpose of this framework is to help us identify and follow up capacity building needs in a way that provides continuous improvement in relation to programme accountability in World Vision. The following table of minimum standards and capacity levels contains descriptions

of the different levels that programmes can obtain in four areas of programme accountability – providing information, consulting with communities, promoting participation, and collecting and acting on feedback and complaints. Capacity in these areas can be assessed using a self-assessment tool. The table of implementation resources contains details of resources and guidance to support field practice.

## Standards, capacity and implementation

The top part of the table contains our minimum standards in relation to providing information, consultation, participation, and feedback and complaints. The bottom section of the following table indicates how World Vision will manage implementation and capacity building of these standards in a way that enables learning and improvement and aligns with our Ministry Framework.

Minimum standards				
	Providing information	Consulting with communities	Promoting participation	Collecting and acting on feedback and complaints
Communities (including partners)	World Vision commits to ensuring that relevant programme information is made available and intentionally provided to communities in a timely, accessible and accurate manner.	We are committed to the principle of informed consent and ensuring that communities are aware of, understand and agree with key decisions relating to our intervention.	We are devoted to purposely empowering communities and building their capacity to participate in all components of the LEAP programme cycle.	We undertake to implement community feedback and complaints procedures that are accessible, safe and effective. These procedures will sensitise communities on their rights according to this framework and our adherence to the World Vision Code of Conduct and the Red Cross Code of Conduct in emergencies.
Capacity levels				
Level I	<ul style="list-style-type: none"> <li>■ Communities are informed about:               <ul style="list-style-type: none"> <li>-WV's mandate, core values and role</li> <li>-planned activities including start and end dates</li> <li>-targeted beneficiaries (including targeting criteria)</li> <li>-their right to complain.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>■ Communities are sensitised about their right to be consulted about key project decisions.</li> <li>■ Communities are consulted on project activities through community meetings and programme assessments.</li> </ul>	<ul style="list-style-type: none"> <li>■ Communities participate in the development of targeting/beneficiary selection criteria and the targeting/selection process.</li> <li>■ Beneficiaries and communities contribute project inputs, such as labour, skills, materials, etc.</li> <li>■ Community capacities are identified in assessment/planning process.</li> </ul>	<ul style="list-style-type: none"> <li>■ Communities are sensitised about their right to provide feedback and to complain.</li> <li>■ Feedback and complaints are welcomed, recorded (using a logbook or similar) and analysed. Action is taken and feedback is provided.</li> </ul>

Capacity levels				
<p>Level 2 (In addition to Level 1 activities)</p>	<ul style="list-style-type: none"> <li>■ Communities are informed about:                             <ul style="list-style-type: none"> <li>- project timeframe, goals and objectives</li> <li>- WV and Red Cross/Crescent NGO Codes of Conduct (in emergencies)</li> <li>- summary financial information (subject to security considerations)</li> <li>- complaints handling methods in time to influence major decisions (e.g. selection of beneficiaries, activities etc.)</li> </ul> </li> <li>■ Methods used to share information are adjusted based on community feedback.</li> <li>■ Information guidelines are in place.</li> </ul>	<ul style="list-style-type: none"> <li>■ Communities are regularly consulted through focus group discussions, surveys, and other methods. Feedback is documented.</li> <li>■ Community organisations or structures – such as programme committees – serve as a vehicle for community consultation, decision-making and information sharing to beneficiaries and communities.</li> </ul>	<ul style="list-style-type: none"> <li>■ Community organisations or structures are established or strengthened to facilitate improved community participation and consultation (such as programme committees)</li> <li>■ Capacity building of community organisations and structures takes place so they can better participate in the programme</li> <li>■ Other avenues for participation are identified with children and communities and put in place</li> </ul>	<ul style="list-style-type: none"> <li>■ Communities are given the opportunity to choose the preferred method for complaints handling, including for filing confidential complaints</li> <li>■ Method(s) for complaints handling documented in local language and put in place based on community preference (including updates of revisions)</li> <li>■ Feedback and complaints handling guidelines are in place</li> <li>■ Staff and communities are trained on complaints handling guidelines</li> </ul>
<p>Level 3 (In addition to Level 2 activities)</p>	<ul style="list-style-type: none"> <li>■ Communities are informed about all plans and activities throughout the entire project cycle.</li> <li>■ Communities are provided with relevant progress reports/updates and evaluation reports that are communicated in appropriate ways.</li> </ul>	<ul style="list-style-type: none"> <li>■ Documented consultation outcomes are regularly shared with beneficiaries and communities, and they influence programme design and implementation.</li> <li>■ Project meetings are jointly convened by committees and WV.</li> <li>■ Chairing of meetings takes place on a rotational basis.</li> </ul>	<ul style="list-style-type: none"> <li>■ Communities play significant decision-making roles in the entire LEAP cycle (assessments, design, implementation, monitoring, evaluation, reflection, and learning).</li> </ul>	<ul style="list-style-type: none"> <li>■ Complaints management becomes part of overall national office plans, systems and standard approaches.</li> <li>■ Complaints are formally captured (database or other format), analysed and utilised to influence programme decisions.</li> </ul>

Implementation resources			
	For development programmes	For humanitarian programmes	For food aid programmes
Tools	<ul style="list-style-type: none"> <li>■ <i>LEAP Second Edition</i></li> <li>■ <i>Integrated Programming Handbook</i></li> <li>■ <i>National Office Strategy</i></li> </ul>	<ul style="list-style-type: none"> <li>■ H-Account Accountability Field Guide</li> <li>■ H-Account wvcentral site</li> <li>■ FPMG Complaints Resource Guide</li> <li>■ Good Enough Guide</li> <li>■ Guide to the HAP Standard</li> </ul>	<ul style="list-style-type: none"> <li>■ <i>FPMG Complaints Resource Guide</i></li> <li>■ <i>Good Enough Guide</i></li> <li>■ <i>Guide to the HAP Standard</i></li> <li>■ <i>H-Account Accountability Field Guide</i></li> </ul>
Measurement	<ul style="list-style-type: none"> <li>■ <i>Programme Accountability Framework Self-Assessment</i></li> </ul>	<ul style="list-style-type: none"> <li>■ HEA Scorecard</li> <li>■ Emergency Capacity Building Project (ECB) baseline, annual review and peer review</li> <li>■ Programme Accountability Framework Self-Assessment</li> </ul>	<ul style="list-style-type: none"> <li>■ <i>FPMG Operations Audit</i></li> <li>■ <i>Emergency Capacity Building Project (ECB) baseline, annual review and peer review</i></li> <li>■ <i>Programme Accountability Framework Self-Assessment</i></li> </ul>
Implementation	<ul style="list-style-type: none"> <li>■ Level 1: This is the minimum starting level. According to LEAP, this level of accountability should be established during the design of a programme (Step 1 of IPM's critical path).</li> <li>■ Level 2: This is the next level. All programmes should achieve this level during the first year of implementation, following agreement of a programme design. (Steps 5 &amp; 6 of IPM's critical path).</li> <li>■ Level 3: This is the highest level currently. All programmes should achieve this level by the beginning of a second programme cycle. (Steps 7 &amp; 8 of IPM's critical path).</li> </ul>	<ul style="list-style-type: none"> <li>■ Level 1: This is the minimum starting level. In Level 2 &amp; 3 emergency responses, this level of accountability should be achieved within 90 days. Effort should be made in Level 1 responses to integrate these capacities into the response strategy. In disaster management programmes, these capacities should be integrated into the national office HEA strategy and national disaster preparedness plan.</li> <li>■ Level 2: This is the next level. In Level 2 &amp; 3 emergency responses, this level of accountability should be achieved within the first year. In disaster management programmes, achievement of these capacities should be incorporated into revision of the national office HEA strategy and NDPP and implemented during the course of the next year.</li> <li>■ Level 3: This is currently the highest level. Level 3 responses should meet these capacities during year 2 of the response. In disaster management programmes, achievement of these capacities should be incorporated into the next revision of the national office HEA strategy and the NDPP and implemented during the course of the following year.</li> </ul>	<ul style="list-style-type: none"> <li>■ Level 1: This is the minimum starting level. All FPMG-supported projects will be expected to meet and comply with this level within the first 6 months of introducing programme accountability.</li> <li>■ Level 2: This is the next level. All FPMG-supported projects will be expected to meet and comply within the first 12–24 months of introducing programme accountability and, as they document learning, demonstrate evidence of improvement.</li> <li>■ Level 3: This is currently the highest level. All FPMG-supported projects will be expected to meet and comply within the first 24–36 months of introducing programme accountability as they continue to improve.</li> </ul>

# Annex 4: A Case Study: Accountability for health outcomes<sup>61</sup> – from programming approaches to global aid commitments

2010 was a year of historic global commitments to improve the health of the world's most vulnerable women and children. High-profile global meetings such as the G8 Summit, the African Union Summit and the United Nations General Assembly brought a wide variety of stakeholders together to respond to the tragic reality that 8.1 million children and 358,000 women continue to die every year from entirely preventable causes. Developing country governments, donor governments, organisations like World Vision and the private sector collectively pledged over \$40 billion towards the UN Secretary General's [Global Strategy for Women's and Children's Health](#).

Yet, through our work alongside communities, World Vision has seen that real change in the lives of women and children is not just about pledging 'more money' but also the existing investment in health, both domestic and international, delivers better outcomes. It is critical to steward money well, to know what outcomes investments are achieving, to understand where roadblocks exist, and to assess how to overcome such blockages. To ensure that global promises truly lead to better health and lives saved amongst the world's poorest, the UN Secretary General asked the World Health Organisation (WHO) to establish the [Commission on Information and Accountability for Women's and Children's Health](#). This Commission is co-chaired by the President of Tanzania and the Prime Minister of Canada, and it comprises 25 Commissioners that represent a wide range of constituencies including government ministries, regional institutions, foundations, civil society, academia and the private sector. This membership reflects the broad consensus and commitment to action galvanised by the Global Strategy. World Vision International's CEO, [Kevin Jenkins](#), is one of the 25 Commissioners.

The Commission has been tasked with developing an Accountability Framework for global reporting, oversight and accountability of women's and children's health. More specifically, the framework will identify ways to better track results and resource flows at global and country levels through improved reporting, review and resolution. The Commissioners will identify a core set of indicators and measurement needs for women's and children's health, propose steps to improve health information and registration of vital events – births and deaths – in low-income countries, and explore how information technology can improve data collection and access to reliable information on investments and outcomes.

The final report of the Commission will be published mid-May 2011 and WV is encouraging wide endorsement and rapid implementation of its recommendations, including through donors committing the financial resources required, to enable better measurement, review and remedy of global and country-level health efforts.

## World Vision's accountability for health outcomes

Through our participation in the Commission, World Vision is working to ensure that the final recommendations of the Commission lead to improved accountability, for both donors and communities.

As important actors on global health issues, civil society organisations also have a responsibility to become more accountable for attaining our global commitments to women's and children's health. As such, World Vision is leading a global effort to promote a Code of Good Practice for NGOs engaging in maternal, newborn and child health (MNCH). The code aims to create a guiding framework for all NGO signatories that provides guidelines on *what* to do (programming principles) and how to do it (organisational principles) in accordance with the mission and capacities of each organisation. This is an important step towards more transparent and accountable work amongst civil society organisations working in the field of MNCH.

In 2009, World Vision commenced its first ever global advocacy campaign, Child Health Now. This campaign seeks to leverage our presence on the ground and link our local, national and global advocacy work with a view to reducing the number of child and maternal deaths by 2015, in line with MDGs 4 and 5. It will also provide additional and targeted funding to World Vision health programmes. As citizens become increasingly engaged with their local and national leaders to demand for better access to health services and more inclusive planning, implementation and review processes, greater pressure will be put on governments and other health stakeholders to be more accountable for their decisions.

## Accountability in our health programmes

World Vision's role as a stakeholder to support global health accountability processes requires increasing efforts to improve accountability in our own health programming.

To this end, the child well-being aspirations were created, supported by the Learning through Evaluation with Accountability and Planning (LEAP) Indicators to measure these outcomes. Consistent with the child well-being aspirations, World Vision adopted a Global Health and Nutrition Strategy in 2007 to combat the primary causes of maternal and child mortality. This strategy was developed in response to a 2006 programme assessment that found a lack of alignment and insufficient progress on health and nutrition outcomes for women and children in target communities.

<sup>61</sup> World Vision's Global Health programme includes Health, Nutrition, HIV and Water & Sanitation programming.

World Vision is focused on three priority areas to operationalise the overarching strategy:

1. Mothers and children are well nourished.
2. Mothers and children are protected from infection and disease.
3. Mothers and children access essential health services.

World Vision has begun rolling out the Global Health and Nutrition Strategy, through our '7-11 framework'. This framework is composed of low-cost, evidence-based, measurable and preventive interventions for pregnant women and children under the age of 2. It includes 7 key interventions for pregnant women and 11 key interventions for children under 2, hence '7-11'. The outcomes of the 7-11 interventions will be measured using agreed indicators. This process will allow us to better track trends in women's and children's health in target communities, share successes, identify and move past roadblocks to increase programme impact and, ultimately, improve child well-being.

### Community engagement

At every stage of our health programming, from design to implementation to monitoring and evaluation, World Vision actively involves community members and other health stakeholders. Community engagement and ownership are critical for long-term sustainability, and it also increases transparency and programme quality. For example, communities where we operate have created Community Health or Mother Support Groups. These groups are usually facilitated by a local nurse or community health worker. Through these groups, women or parents receive information and training regarding how to best care for and feed their children. They also create plans to improve the health of children in the community that they then put into action. In those groups, mothers share best practices with other women and can also use their first-hand knowledge of local challenges and solutions to advocate for change to their local leadership. Similar Children's Councils exist to engage youth in efforts to improve the health of their family and community members.

### Improved Monitoring and Evaluation

Monitoring progress is an important part of an accountable process. Through agreed common indicators, World Vision is working to improve the overall quality and regularity of our reporting in the health sector. To better measure health and nutrition, World Vision staff from Ghana and other countries are starting to train with a new software, Standardized Monitoring and Assessment of Relief and Transition (SMART). This software enables staff to better assess the nutritional status, mortality rate, and food security of families. World Vision has piloted and is scaling up the use of mobile technologies like cell phones to report health data. Mobile devices can allow for more accurate and timely collection and analysis of health information. We have prioritised mobile health as an important technology to enhance accountability.

### Collaboration within country-led processes

As our own programmes improve, World Vision is also contributing to strengthening the broader health systems in country by working in alignment with country-led processes. Improved government capacity to monitor and evaluate the health of their population is crucial for long-term sustainability. World Vision establishes close partnerships with the local and national Ministry of Health bodies, which allow for collaborative planning, operations and analysis. Additionally, it is our intent for World Vision programme reports and expenditures to be submitted to the Ministry of Health and other relevant government entities in alignment with national plans. WV is working to strengthen community-based health services and monitoring and evaluation at the district and community levels of the health system.

Collaborative processes with government, communities and other members of the national health community (such as other NGOs, UN bodies, Parliamentarians, etc.) help to avoid duplication of efforts along geographic areas and programme sectors. These processes are often carried out through inter-agency technical working groups where actors come together to share best practices, undertake stakeholder mapping – to know who is working where and on what – and engage in joint planning. World Vision offices have a wide range of membership in such technical working groups, and many offices are also promoting such groups at regional and local levels. In Kenya, the National Malaria Control Programme and the Kenya NGO Alliance Against Malaria (KeNAAM) have designated areas of operation/districts for WV and other partners to focus resources based on the health needs of the population and the capacity of NGO actors.

### Moving forward

In the coming years, World Vision will be looking to strengthen our partnerships, improve programme quality, and refine our monitoring and evaluation efforts. Further incorporation of local partners into planning, design and assessment, alongside more effective communication of programme impact to those partners, will lead to greater accountability. Increased awareness and usage of feedback and whistleblower mechanisms are also required.

World Vision's health team will continue to roll out the 7-11 framework and facilitate increased alignment and capacity to implement the Global Health and Nutrition Strategy. Operationalising more impactful health programmes will require more focused technical capacity in the field. To maximise programme impact, World Vision will increasingly be looking to strengthen the broader health system through our work so that it is accessible to the poorest and most vulnerable women and children. The Child Health Now campaign will support this direction by building the capacity of local and national health advocacy efforts.

Finally, World Vision will continue to strengthen our monitoring, evaluation and implementation research systems and, in line with our commitments to the International Aid Transparency Initiative, improve health information sharing over the next three years.

# Annex 5: World Vision International Open Information Policy

1. World Vision is a Christian organisation which relies upon the trust of its stakeholders (the children we seek to serve, the communities with whom we partner; donors, sponsors, supporters, host governments, peer NGOs, churches, and the public) to fulfil its Mission. By holding ourselves 'accountable', we demonstrate that we are worthy of this trust.
2. *Accountability* is one of the principles incorporated in the World Vision Covenant of Partnership. The link between accountability and transparency is confirmed in resolutions of the World Vision International Board of Directors. Our *Core Values* require us to be open and factual in assessing our work and in our dealings with all of our stakeholders.
3. Our approach to putting these principles and values into action is to share information about our activities and operations openly unless there are compelling reasons for withholding it. By adopting this approach, we enable our stakeholders to assess how we have made decisions; how we have managed our finances; and how effective our programmes have been. At the same time, an open flow of factual information on what has worked well and what has not gone according to plan enhances opportunities for us to reflect and learn from experience to improve our stewardship and increase effectiveness.
4. This policy is approved by the senior management of World Vision International (WVI) and applies to WVI, including its branch offices around the world. After a period of evaluating implementation of this policy within WVI, the extension of this (or a similar policy) to all entities in the WV Partnership will be considered.
5. As part of our commitment to open and factual sharing of information, WVI publishes all necessary and pertinent information about WV in a wide range of material in print and/or on-line, including an annual review and reports on compliance with various 'accountability and reporting' frameworks that include information about our governance and decision-making processes, strategies, policies, programmes, and finances. If for some reason this information is not deemed adequate, WVI will review requests for additional or supplemental information.
6. World Vision is committed to sharing information openly; however, there are legal, operational and practical considerations that need to be taken into account, balancing our commitment to accountability and transparency with our obligations to other stakeholders, including our staff, sponsors, donors and partners, and particularly to the children and communities with whom we work. A list of the categories of information to which the 'Open Information Policy' does not apply is provided at Attachment A.
7. If the information sought is not readily available in World Vision publications or on our website, requests for information can be addressed either to the World Vision office in the country concerned or e-mailed to World Vision International ([info@wvi.org](mailto:info@wvi.org)). Contact details for national offices are available on the WVI website. We aim to respond to requests in a timely manner. If the information requested is not available or a request is denied, we will explain why.
8. World Vision is a 'global' partnership. Most information is published in the English language. Some information is also available in other languages. This policy applies to information requests addressed to World Vision International in English, French or Spanish.

## Attachment A

World Vision will **not** disclose the following types of information to the public:

- **Private:** Information which by its nature is private to the individuals concerned. Private information may include personal information held by World Vision (such as name, address, social security number (or equivalent), financial information or health status) about any persons, whether employees, volunteers, sponsors, sponsored children or families, or any other individuals.
- **Confidential:** Information may be confidential for legal, commercial or contractual reasons. It includes information received from or sent to third parties under an expectation of confidentiality and commercially sensitive information (such as matters under negotiation or in dispute or detailed fundraising plans and strategies).
- **Relevant to safety and security:** Information that, if disclosed, could endanger the safety and security of any individual or jeopardise World Vision's ability to operate in a particular country or location.
- **Legal advice.**
- **Internal communications, processes and administrative details:** To protect the integrity of our business processes it is essential to encourage the free flow of ideas and information internally. Unless intended for public circulation, we will not disclose: internal communications or documents (such as e-mails, working papers or drafts); documents relating to internal investigations, audits and review findings (such as office capability assessments) which are aimed at improving the performance of the organisation; or information relating to internal World Vision administration or operating systems which have no direct effect outside the organisation.

World Vision's Open Information Policy will **not** apply in the following circumstances:

- **Stewardship:** As good stewards, we need to manage the resources required to respond to requests for information. We may decline to respond to requests where substantial information is already available and provision of additional information would require significant staff time. Where we consider that the cost of disclosure, whether as a time cost or a monetary cost, would be disproportionate to the request, we may decline disclosure but will explain that this is the reason.
- **Bona fide requests:** WV will only reply to bona fide requests, requiring that the individual or organisation provide verifiable contact details.
- **Vexatious requests:** Where in our opinion a person is making frivolous, excessive or abusive requests for information, we may consider that the request is vexatious and decide not to respond.

# Annex 6: World Vision International voluntary disclosures related to the United States Internal Revenue Service (IRS) Form 990

For the fiscal year ended 30 September 2010

This annex sets out certain information required by the IRS Form 990 for US tax-exempt organisations.

## General information

World Vision International is a Christian relief, development and advocacy organisation dedicated to working with children, families and communities to overcome poverty and injustice. It was incorporated in 1977 as a non-profit religious corporation in the state of California, USA. World Vision International has tax-exempt status under section 501(c)(3) of the US federal tax code based on its charitable and religious purposes outlined in its mission statement. As a religious organisation World Vision International is not required to file Form 990. However, it has elected to merge key pieces of information requested on the 990 with similar information being disclosed under other global NGO accountability frameworks. 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 their US donors.

For additional general information on World Vision International and its role within the World Vision Partnership, see the body of the 2010 Accountability Report:

- Vision, Mission, Core Values and Ministry Goal: see Section 2
- Key activities to achieve Mission and Ministry Goal in 2010 (transformational development; emergency relief; promotion of justice): see Section 3
- Organisational structure and governance (including information on board of directors): see Section 5

## Specific disclosures related to the IRS Form 990

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

A. Losses resulting from instances of fraud occurred in a microfinance institution in Montenegro operated by World Vision International's subsidiary VisionFund International. All microfinance institutions will expect to suffer some level of fraud due to the nature of their business, and VisionFund designs controls to identify and counteract the incidence of fraud. During the fiscal year 2009, some cases of fraud were discovered by VisionFund in the microfinance institution in Montenegro. Despite local management assurances that preventative action had been taken, fraud losses continued to be reported in fiscal year 2010. A forensic review was then carried out by VisionFund staff which revealed that, while fraud losses continued to be reported, the large majority were caused by fraud committed in 2008 and 2009. The forensic audit also confirmed the causes were wide-spread local control deficiencies in Montenegro as well as malpractices in the local microfinance institution. As a result, fraud write-offs in VisionFund for the fiscal year 2010 were 79 basis points compared to a more normal expectation of 15 – 20 basis points per annum. Local management in Montenegro has been replaced and internal controls have been significantly strengthened. Instances of newly committed fraud in Montenegro have ceased, but VisionFund senior management continues to monitor the situation closely.

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

A. Yes. Amendments were made to the Articles of Incorporation and the Bylaws, and such changes were reported to the IRS.

Q. Does the organisation have members or stockholders?

A. Members. The voting members of the Council are the members of World Vision International.

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

A. Yes. The members elect the governing body. See Section 5 (Election of the board of directors).

Q. Are there any decisions of the governing body subject to approval by members, stockholders or other persons?

A. Yes. The World Vision 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. 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 Section 5 (World Vision national offices) and note 1 to the World Vision International and Consolidated Affiliates Financial Statements.

## Compensation

The various entities in the World Vision Partnership employ over 41,500 employees. This includes full-time and part-time staff as well as employees of World Vision International's subsidiary VisionFund International. For additional information, see Section 13 (People).

For information on the approach for determining compensation of senior executives, see Section 5 (Executive compensation).

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? If so, describe the process.

A. Yes. Salary placement and future recommendations were developed by an independent consultant and were reviewed

and approved by the World Vision International Board's People Committee.

The following were used to establish the compensation of World Vision International's CEO/executive director:

- (1) approval by the Board People Committee
- (2) independent compensation consultant
- (3) Form 990 of other US tax-exempt organisations
- (4) written employment contract
- (5) compensation survey or study

### Compensation of officers, directors, trustees, key employees, highest compensated employees, and independent contractors

The compensation information set out below is as of 31 December, which means the compensation in this fiscal year 2010 report is calendar year 2009 information. It is noted that Kevin Jenkins was appointed as president of World Vision International 1 October 2009. Below are the five highest paid employees of World Vision International for the 2009 calendar year:

#### WVI's five highest paid employees of the 2009 calendar year

A	B	C					D	E	F		
Highest-paid in 2009			Position (check all that apply)								
Name and title	Current Title	Average hours per week	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	Reportable compensation from the organisation (W-2/1099-MISC) US\$	Reportable compensation from related organisations (W-2/1099-MISC)	Estimated amount of other compensation from the organisation and related organisations
Hirsch, Dean	President/Chief Executive Officer	40+	x		x	x			365,625		
Casey, Kenneth R.	SrVP Global Operation	40+			x	x			240,258		
Santatiwat, Wattanapong	VP Asia/Pacific Region; Assistant Secretary	40+			x	x			227,750		
Gustavsson, Lars G.	VP Humanitarian & Emergency Affairs, Collaboration and Innovation	40+			x	x			211,321		
Williams, Kenneth L.	Chief Financial Officer	40+			x	x			210,000		

The following is expanded salary and benefit information for top five highest-compensated officers, directors and trustees. This information does not tie to the information above because it includes non-taxable benefits. However, the sum of the breakdown of columns B below does tie to reportable compensation in column D above.

#### Expanded information for highest-compensated officers, directors and trustees (US\$)

A	B			C	D	E	F
	Breakdown of W-2 and/or 1099-MISC compensation						
Name and title	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	Deferred compensation	Non-taxable benefits	Total of columns B – D	Compensation reported in prior Form 990 or Form 990-EZ
Hirsch, Dean	357,091		8,534	134,676	76,054	576,355	
Casey, Kenneth R	240,258				49,212	289,470	
Santatiwat, Wattanapong	223,767		3,983		51,049	278,800	
Gustavsson, Lars G.	211,321				37,226	248,547	
Williams, Kenneth L.	210,000				19,790	229,790	

For some of the individuals listed above, the organisation provided travel for companions, discretionary spending accounts and housing allowance or residence for personal use. The organisation followed a written policy regarding payment, reimbursement and provision of all of the expenses described. The organisation also required substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/executive director regarding the expenses provided.

Dean Hirsch, president of World Vision International up to 30 September 2009, participated in a supplemental, non-qualified deferred compensation plan.

There were 132 World Vision International employees who received more than US\$100,000 in reportable compensation.

Q. Were there any loans to officers, directors and key employees?

A. Yes. In a previous year, World Vision International provided a one-time bridge loan to one executive in the amount of US\$800,000. WV actively seeks to transfer highly talented and experienced employees within our Partnership. Employees coming to the United States from outside the United States frequently find it difficult to obtain loans for things such as homes, automobiles, etc, thus making the transition challenging. World Vision International provided a temporary loan to this employee as bridging finance allowing them time to build credit, so he or she could maintain a reasonable standard of living and not suffer loss from taking the assignment. This bridge loan enabled this employee to purchase a home and establish a credit rating within the US.

Monthly interest only payments continued throughout 2010.

### Loans to officers, directors, key employees

A	B	C	D
Name	Title	Purpose	Outstanding principal balance
Chris Pitt	SVP Organisational Effectiveness and Partnership	Mortgage loan for employee relocating internationally	US\$800,000,00

Q. Were there any independent contractors that were paid over \$100,000?

A. Yes.

### Independent Contractors

A	B	C
Name and business address	Description of services	Compensation (US\$)
Accenture LLP PO Box 70629 Chicago, IL 60673	PMIS projects, business services projects, and various other business system implementations	1,279,374.00
GOB Software and Systems Box 13 02 53 47754 Krefeld, Germany	Primary developer of iVision solution for WVI small and medium fundraising offices	529,517.40
Tectura AG Alte Winterhurerstr 14A, CH-8304 Wallisellen	Global project planning, technical expertise, and development assistance for iVision	406,877.63
KPMG LLP PO Box 120001 Dept 771, Dallas, TX 75312	Financial Statement Audit	397,198.50
Infokall, Inc 510 Thomall St Suite 260 Edison, NJ 08837	Global technology services/staff augmentation for TIBCO and SQL Server Reporting Services	383,277.50
<b>Total Number of independent contractors who received more than \$100,000 in compensation from the organisation</b>		<b>32</b>

### Policies and practices

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.

Q. Does the organisation regularly and consistently monitor and enforce compliance with the policy?

A. Yes. Annual disclosure forms are reviewed and employees are reminded of the policy. Potential conflicts are disclosed and addressed when they arise. The annual reminder process for senior employees

has been delayed for the last two years pending a process review and senior management reorganisation. The annual process for board members has continued.

Q. Does the organisation have a written whistleblower policy?

A. Yes. See Section 11 (Whistleblower and Integrity & Protection Hotline).

Q. Does the organisation have a written document retention and destruction policy?

A. World Vision International has various policies and standards for document and information management, but does not have a single comprehensive document retention and destruction policy which covers both hard documents and electronic information. This subject is being reviewed to determine an appropriate approach.

Q. Did the organisation invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? And if so, has the organisation adopted a written policy or procedure requiring the organisation to evaluate its participation in joint venture arrangements under applicable US federal tax law, and taken steps to safeguard the organisation's exempt status with respect to such arrangements?

A. *World Vision International continued to be a part-owner of a Low Profit Limited Liability Company (L3C) during FY10, in furtherance of World Vision International's exempt purposes. This investment has been evaluated under applicable US federal tax law and steps taken to safeguard World Vision International's exempt status.*

*In addition, note that some World Vision affiliated and supported microfinance institutions in other countries are considered taxable entities under the laws of their respective countries. World Vision International considers support for such microfinance institutions to be consistent with World Vision International's US exempt purposes and status, as affirmed by the IRS's recognition of 501-c-3 exempt status for World Vision International's microfinance supporting subsidiary, VisionFund International. World Vision International and VisionFund International have policies and procedures to help ensure that the activities of World Vision affiliated microfinance institutions remain within World Vision International's exempt purposes.*

Q. Does the organisation have lobbying costs?

A. *No. Not as defined under US federal tax law, although it does engage in general advocacy activities; see Sections 2 and 3 (Promotion of Justice) of the Accountability Report.*

Q. Describe whether – and if so, how – the organisation makes its governing documents, conflict of interest policy and financial statements available to the public.

A. *They are provided upon request.*

Q: Does the organisation have unrelated business income?

A: *No.*

## Financial statements

The World Vision International consolidated financial statements for the years ended 30 September 2010 and 2009 are available on the World Vision International website. These financial statements were audited by independent accountants. The amounts presented in the financial statements differ from the figures included in the body of this Accountability Report, which represent aggregate figures for the World Vision Partnership. The reason for the difference is that some World Vision 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.

# Annex 7: GRI Indicator Reference Index<sup>62</sup>

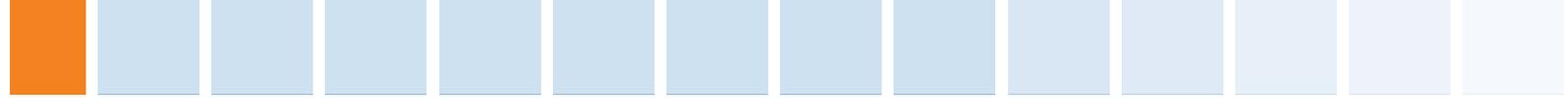
Indicator	Reference
<b>1. Strategy and analysis</b>	
1.1 Statement from the most senior decision-maker of the organisation.	Message from the President and Board Chair
<b>2. Organisational profile</b>	
2.1 Name of the organisation.	World Vision International
2.2 Primary activities (e.g. advocacy, social marketing, research, service provision, capacity building, humanitarian assistance, etc.). Indicate how these activities relate to the organisation's mission and primary strategic goals (e.g., on poverty reduction, environment, human rights, etc.).	Section 3
2.3 Operational structure of the organisation, including national offices, sections, branches, field offices, main divisions, operating companies, subsidiaries, and joint ventures.	Section 5
2.4 Location of organisation's headquarters.	Section 5
2.5 Number of countries where the organisation operates.	96 (See Section 3 for a list)
2.6 Details and current status of not-for-profit registration.	Section 5
2.7 Target audience and affected stakeholders.	Section 6 and Section 10
2.8 Scale of the reporting organisation.	Section 3
2.9 Significant changes during the reporting period regarding size, structure, or ownership.	Nil
<b>3. Report parameters</b>	
<b>Report profile</b>	
3.1 Reporting period	World Vision International 2010 fiscal year – 1 October 2009 to 30 September 2010
3.2 Date of most recent previous report	30 September 2009
3.3 Reporting cycle	Annual
3.4 Contact point for questions regarding the report or its contents.	Director, Global Accountability World Vision Global Capital Geneva Chemin de Balexert 7-9 (3rd Floor) Case Postale 545, CH-1219 Châtelaine Geneva, Switzerland  E-mail: <a href="mailto:beris_gwynne@wvi.org">beris_gwynne@wvi.org</a>

<sup>62</sup> <http://www.globalreporting.org/ReportingFramework/SectorSupplements/NGO/>

<b>Report scope and boundary</b>	
3.5 Process for defining report content.	Section titled 'Scope and purpose of the report'
3.6 Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	This report covers activities in key areas of accountability for the World Vision Partnership. Where appropriate, information is included specifically on World Vision International – the registered legal entity providing the formal structure that the World Vision Partnership's governing bodies operate through. (For additional information on organisational structure and governance arrangements, see Section 5)
3.7 State any specific limitations on the scope or boundary of the report.	The figures included in this report represent aggregate figures for the World Vision Partnership. These differ from the figures included in the World Vision International and Consolidated Affiliates audited financial statements, because certain World Vision national offices are not consolidated in the World Vision International financial statements for accounting purposes.
3.8 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.	As for 3.7 above.
3.10 Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	Nil
3.11 Significant changes from previous reporting periods in the scope, boundary or measurement methods applied in the report.	Nil
<b>4. Governance</b>	
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.	Section 5
4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their 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.	Section 5 The Chair of the World Vision international Board is a non-executive.
4.3 For organisations that have a unitary board structure, state the number of members and/or non-executive members of the highest governance body that are independent and/or non-executive members.	Section 5 The World Vision International Board consists of 24 directors. With the exception of the International President, all directors including the Chair are non-executives.

4.4 Mechanisms for internal stakeholders (e.g., members), shareholders and employees to provide recommendations or direction to the highest governance body.	Section 5 Mechanisms for members to provide recommendations or direction to the WVI Board include representation on the WVI Council as well as election of board members through regional forums. Employees are not directly represented. Various mechanisms (such as staff surveys) are utilised for the WVI Board to listen to the views of internal stakeholders.
<b>5. Stakeholder engagement</b>	
5.1 List of stakeholder groups engaged by the organisation.	Children and communities with whom we work; partner organisations, donors, staff and volunteers, and the governments, institutions and organisations that we seek to influence.
5.2 Basis for identification and selection of stakeholders with whom to engage.	Not reported.
<b>Data on performance</b>	
<b>Programme effectiveness</b>	
NGO1 Involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programmes.	Section 6
NGO2 Mechanisms for feedback and complaints in relation to programmes and policies and for determining actions to take in response to breaches of policies.	Section 6 and Section 11
NGO3 System for programme monitoring, evaluation and learning, (including measuring programme effectiveness and impact), resulting changes to programmes, and how they are communicated.	Section 4 and Section 7
NGO4 Measures to integrate gender and diversity into programme design, implementation, and the monitoring, evaluation, and learning cycle.	Section 8
NGO5 Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns. Identify how the organisation ensures consistency, fairness and accuracy.	Section 9
NGO6 Processes to take into account and coordinate with the activities of other actors. How do you ensure that your organisation is not duplicating efforts?	Section 10
<b>Economic</b>	
NGO7 Resource allocation.	Section 12
NGO8 Sources of funding by category and five largest donors and monetary value of their contribution.	Section 12
EC7 Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	Not reported
<b>Environmental</b>	
EN16 Total direct and indirect greenhouse gas emissions by weight. As a minimum, report on indirect greenhouse gas emissions related to buying gas, electricity or steam. You may also report on business travel related greenhouse gas emissions.	Section 12
EN18 Initiatives to reduce greenhouse gas emissions and reductions achieved. What are you doing to reduce and how much have you reduced?	Section 12

<b>Labour</b>	
NGO9 Mechanisms for workforce feedback and complaints and their resolution.	Section 13
LA1 Total workforce, including volunteers, by type, contract and region.	Section 13
LA10 Average hours of training per year per employee by employee category. If you can't report on average hours of training, report on training programs in place.	Section 13
LA12 Percentage of employees receiving regular performance and career development reviews.	Section 13
LA13 Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	Not reported
<b>Society</b>	
SO1 Nature, scope, and effectiveness of any programmes and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting. This indicator was designed to talk about the positive/negative side effects of what you do, not about your main purpose.	Section 4 and Section 7
SO3 Percentage of employees trained in organisation's anti-corruption policies and procedures.	Section 7
SO4 Actions taken in response to incidents of corruption.	
<b>Product responsibility</b>	
PR6 Programs for adherence to laws, standards, and voluntary codes related to ethical fundraising and marketing communications, including advertising, promotion, and sponsorship.	Section 12



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**European Union Liaison Office**

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