



**Accountable
Now**

GLOBAL STANDARDS LOCAL TRUST



World Vision International Independent Review Panel Feedback

Accountability Report 2018
Review Round August 2019



World Vision International

Feedback from the Independent Review Panel

Review Round August 2019

18 September 2019

Dear Andrew Morley,

Thank you for submitting your accountability report. We, the Independent Review Panel of Accountable Now, appreciate your efforts to strengthen accountability to communities, local partners, supporters, staff, donors, or other key constituencies. Our key focus is on accountability to those you serve. It is against this background that we critically discussed your report and came to the individual assessment below.

World Vision International's (henceforth WVI) twelfth accountability report is comprehensive, easy to read, and makes links between the Global Standard's accountability commitments and WVI's strategy and values. WVI's commitment to the reporting process for many years is evident, and appreciated by the Panel. There is a strong focus on impact and collaboration throughout the report, including in the opening statement by CEO Andrew Morley.

The report responds to several points the Panel has flagged in previous feedback letters, and it is particularly pleasing to see more information provided about World Vision's efforts around environmental sustainability (C5).

Key strengths in this report are World Vision's efforts to create and work through meaningful partnerships (D3), involvement of stakeholders in advocacy (F2), and a detailed overview of serious incident reports received (J3 and J4).

Areas for improvement to focus on in the interim report include more information on World Vision's approach to inclusivity (C3), environment (C5), staff development (H2), resource acquisition (I1), and complaints mechanisms for external stakeholders (J3).

The Panel also encourages World Vision to directly link more policies – while most policies which weren't linked are available upon demand, the Panel believes there would be stakeholder interest in seeing these, e.g. the privacy policy, anti-fraud policy, diversity policy or grievance and reconciliation policy.

Finally, some more examples could be provided in certain sections to illustrate how processes work in practice, and more examples of lessons learned would also be welcome.



We look forward to discussing our feedback with you in a follow-up call, which the Secretariat will be in touch to schedule. This conversation will form the basis for your response letter, which will be made publicly available on the Accountable Now website along with your report and this feedback letter.

If you have any other feedback or comments on our work, please share them with us by sending them to the Accountable Now Secretariat.

Yours sincerely,

Accountable Now's Independent Review Panel





World Vision International's Accountability Report 2018

Review Round August 2019

Opening Statement from the Head of Organisation

The opening statement from World Vision International's new CEO Andrew Morley explains the importance of transparency and accountability to the organisation, and flags that the accountability report is a key tool in this regard.

Examples are provided of how World Vision is working to improve accountability through its strategy, impact goals, and policies and procedures relating to safeguarding. The Panel appreciates the links that are made between World Vision's strategy, the Global Standard, and the Sustainable Development Goals. There is a focus on impact and collaboration.

In the next report the Panel would like to see this statement focus on the top three areas of focus relating to accountability, key successes and challenges, and the key areas for improvement as flagged by the Panel.

Cluster A: Impact Achieved

A. The impact we achieve

A1	<p>Mission statement and theory of change</p> <p>World Vision's mission (working with children, families and communities to overcome poverty and injustice), values, and theory of change are explained. There is a very helpful visual overview of the Global Impact Framework, which sets out World Vision's child wellbeing aspirations, impact goals for both children and communities, programme outcomes, the different stakeholders involved, and the organisation's approach in achieving its goals.</p>	4
A2	<p>Key strategic indicators for success</p> <p>Success in delivering World Vision's strategy is measured against 15 high-level indicators. Four of the indicators relate specifically to impact, and these are listed in the report. Can WVI share the other 11 indicators in future reports? The indicators were developed with input from various World Vision offices as well as subject matter experts, and are used by the Board to hold the organisation to account at the international level.</p> <p>Field offices develop their own impact targets based on an adaptation of the international strategy to local contexts. In 2018 a standardised Country Strategy Implementation Plan process was piloted, to guide offices in</p>	2



	<p>setting, tracking, and achieving impact targets. The Panel notes positively that the process was developed through a participatory continuous development approach.</p> <p>The Panel would also be interested in knowing whether any external stakeholders are involved in developing success indicators.</p>	
A3	<p>Progress and challenges over the reporting period</p> <p>The report focuses on the four high-level indicators outlined under question A2. The information provided varies; figures are available for two indicators, and for the other two newer indicators, progress is expected to be shared in future reports. The Panel hopes to see more information in future reports which indicates progress against targets and compared to previous years.</p> <p>For example, for the indicator relating to the progress of World Vision's partnership-wide campaign, a figure is provided for 2018 but it is not clear whether this is in line with World Vision's aims, or how it compares to previous years.</p>	3
A4	<p>Significant events or changes regarding governance and accountability</p> <p>No significant changes are reported. In November 2018, Andrew Morley was appointed World Vision's new CEO, and took up the post in February 2019.</p>	4
B. Positive results are sustained		
B1	<p>Sustainability of your work</p> <p>The "sustained well-being of children within families and communities" is World Vision's ministry goal. Five drivers of sustainability are built into programmes to increase the chances of impact lasting beyond the end of the project.</p> <p>In 2018, World Vision's Programme Quality Approach was updated to include "a clear approach to sustainability, including strengthening local capacity to sustain improvements in child well-being".</p> <p>Data is provided from annual programme quality self-assessments, showing an increase in achieving the highest rating against sustainability indicators. 40% of programmes assigned themselves the highest rating, compared to 30% in 2017.</p>	3



	<p>World Vision notes that the data related to the presence of drivers of sustainability rather than evidence of sustainability after programmes have ended, and that actually measuring programme sustainability is more challenging. While ex-post evaluations are only done selectively, World Vision is working to build up “proof of concept” evidence around their sustainability drivers.</p> <p>In the next report, the Panel would also like to see some anecdotal examples of how World Vision’s work is strengthening local capacities and resilience, in line with the sustainability drivers.</p>	
B2	<p><i>Lessons learned in the reporting period</i></p> <p>The report shares from two areas in which World Vision has conducted research studies geared towards learning more about the effectiveness of the organisation’s work.</p> <p>The Child Health and Nutrition Impact Study revealed that World Vision’s programming contributes to empowering communities and to positive outcomes. The report states that questions and gaps in programming were also raised and that these are being addressed. Some examples of lessons around the efficiency and effectiveness of programmes are mentioned, and the report explains how the learnings are being used to adapt and scale up certain approaches.</p> <p>The Panel notes positively that findings are also fed into the global evidence base of effective community-based approaches, and that lessons learned are shared with peer organisation and technical stakeholders.</p> <p>World Vision also actively sought to strengthen the evidence base around child friendly spaces in emergency settings, conducting studies across five countries and using the results to develop tools for better impact measurement.</p> <p>The Panel would also be interested in learnings relating to non-programme related areas, such as internal processes or staff issues. Can World Vision share any examples in this regard in its next report?</p>	3
C. We lead by example		
C1	<p><i>Excellence on strategic priorities</i></p> <p>The report refers to World Vision providing thought leadership around faith and development, with an example of research on interfaith</p>	1



	<p>engagement in fragile contexts. Two case studies have been published, and a paper on lessons learned has been developed to inform the organisation's programming.</p> <p>The aim of this reporting question is to learn about how organisations provide leadership in (and beyond) the sector and to peers, so it would have been interesting to know whether the research referred to is shared with and used by others in the sector.</p> <p>Does World Vision participate in any sector initiatives or working groups? Are there examples of World Vision providing training, or sharing research, told, or learnings externally?</p> <p>A good example of how to approach this question is CBM's 2017 report, pp. 18-20.</p>	
C2	<p>Expertise is recognised and welcomed by peers and stakeholders</p> <p>An example is provided of how World Vision Burundi has been leading on the mapping of most vulnerable children in the country, and how there has been widespread interest and involvement from other agencies.</p> <p>Another example is research following World Vision's Channels of Hope project model on interfaith engagement. It is stated that this research is being closely watched by the sector, and that the project model is recognised as an effective approach.</p> <p>In this section the Panel would like to see more concrete demonstration of WVI's leadership. Are there any examples of peers or other stakeholders using resources or tools developed by World Vision, or providing positive feedback on the expertise/support WVI offers?</p>	2
C3	<p>Inclusivity, human rights, women's rights and gender equality</p> <p>The response focuses on World Vision's approach to gender equality in its work. It states that World Vision has adopted the Minimum Standards for Mainstreaming Gender Equality; the Panel would like to know more about what this looks like in practice. For example, does the organisation have a gender equality policy (Standard 1) or gender equality indicators (Standard 6)?</p> <p>The report explains that in 2018 World Vision applied a gender lens to programming tools, and that gender equality was integrated into programme planning, monitoring and evaluating guidance for field</p>	2



	<p>offices. Can World Vision provide examples from any offices have started implementing the approaches in the guidance?</p> <p>The Panel appreciates that WV's Programme Quality Self-Review tool was also updated to include more specific questions around gender equality, to assess whether the guidance is having an effect. This is expected to enable better reporting on the inclusion of girls and women, which the Panel looks forward to in future reports. It is stated that the proportion of WV's microfinance clients in 2018 who are female was 70%, though high participation of women in microfinance tends to be the norm – as such it would be interesting to know about figures for other programmes in future.</p> <p>The report did not explain World Vision's approach to other aspects of inclusivity such as disability, sexual orientation, ethnicity, or minority groups in the contexts WV works in. Are there specific efforts to engage those at risk of being excluded from WV's work? The Panel would like to see information about this in the next interim report. Examples to refer to in this regard include CBM's policy framework on inclusion, CARE's gender policy, Restless Development's recruitment and equal opportunities policies (see pp. 24-27 of their Employee Handbook).</p>	
C4	<p>Minimising negative impacts on stakeholders</p> <p>World Vision adopted a new global Child and Adult Safeguarding Policy in 2018, with an increased focus on preventing harm to all children and adult beneficiaries. The policy is comprehensive, clear, and includes information on how to report safeguarding concerns. It applies to all WV staff and affiliates, and safeguarding related clauses are included in agreements with contractors and partners.</p> <p>The report states that WV works to ensure all offices meet or exceed the global safeguarding standards, with annual assessments of performance. This exercise was last carried out in January 2018 and the Panel would be interested in knowing to what degree offices were found to be meeting the standards, or whether there were common areas requiring improvement.</p> <p>WV also works to strengthen child protection systems in the communities they operate in. A global Integrated Incident Management system is in place for reporting of incidents, and WV helps survivors and their families access support.</p>	3



	<p>Overall, WV's approach appears sound. In the next full report the Panel would also like some information on policies or procedures beyond those specifically relating to safeguarding. For example, does WV take a do no harm approach? Are there processes to mitigate unintended negative impacts of projects? A good example to refer to is CARE's guidance around managing risk in their global advocacy manual (pp. 39-42).</p>	
C5	<p>Responsible stewardship for the environment</p> <p>WV recognises the importance of addressing environmental challenges in both programmes and operations.</p> <p>It notes the interconnectedness of sustainable environmental management, rural livelihoods, and families being able to provide for children's wellbeing. This perspective is integrated into livelihoods programming, and an example is provided, of the Farmer Managed Natural Regeneration model.</p> <p>Regarding mitigating the environmental impact of operations, the report provides examples from the UK and Germany offices. WV UK began updating its environmental policy in 2018 and examples of efforts to reduce, reuse, and recycle are listed. The Panel notes positively the 28% reduction in energy use in the main office over the past decade.</p> <p>The report states that WVI does not mandate particular approaches to individual offices, and that some offices have their own policies. The Panel would like to know how many offices have environmental policies, and whether the Secretariat promotes action on this issue amongst offices.</p> <p>WV's approach to environmental sustainability has been flagged as an area for improvement in several previous feedback letters, so the Panel is pleased to see more information in this report. The Panel is also aware that WVI is looking into developing a new environmental management policy, and looks forward to an update on this in the interim report.</p> <p>In future reports we would also like to see more evidence of WV promoting action on environmental issues throughout the federation, and any examples of efforts in countries where awareness of/approach to environmental issues may not be as strong as in the UK and Germany.</p>	2



Cluster B: Stakeholder Involvement		
D. Key stakeholders are identified with great care		
D1	<p>Key stakeholders and how they are identified</p> <p>World Vision's key stakeholders are children, parents and caregivers, community leaders, local enterprises, and partner organisations. The report states that stakeholder identification is guided by a focus on the wellbeing of the most vulnerable children. Field offices decide who specifically to reach out to, and programmes are developed based on context analysis.</p> <p>The Panel repeats its question from its last feedback letter for more information on how stakeholders are identified and prioritised . E.g. are there activities to map potential stakeholders, are community members involved in identifying peers and children who could benefit from WV's programmes, is there priority given to children of a certain age group or gender?</p>	2
D2	<p>Reaching out to those impacted or concerned by your work</p> <p>WV's Programme Accountability Framework provides an overview of how the organisation provides information to, consults with, promotes the participation of, and collects feedback from key stakeholders. It includes minimum standards and guidance on implementation. Some methods of consulting with stakeholders include community meetings, programme assessments, focus group discussions, and surveys.</p> <p>The report provides some more information on how WV reaches out to stakeholders in its humanitarian and community development programmatic work. Humanitarian responses are guided by Disaster Management Standards – these require the implementation of an external engagement plan which includes advocacy, stakeholder engagement and communications.</p> <p>In community development programming, WV invests in consultative design processes and ensures regular engagement with key stakeholders such as through annual community planning and review meetings. The Panel notes that the percentage of programmes conducting such meetings has increased, but it still under 50% of all programmes – is there a plan to increase this? The report also explains how VisionFund, the organisation's microfinance arm, aims to keep clients as the driving force of their work.</p>	3



	<p>In the next report, can WV provide some examples of which methods of engagement work best/are most effective, or of any challenges encountered when reaching out to stakeholders?</p> <p>Information on how stakeholders are consulted and engaged in advocacy work is covered under question F1.</p>	
D3	<p>Maximising coordination with others operating in the same space</p> <p>WV is committed to “careful stakeholder analysis, planning and decision-making processes with partners, in order to empower local stakeholders” to own project plans.</p> <p>The report provides some examples of how this has been implemented in the past year. A new external engagement unit will coordinate WV’s interactions with stakeholders at the global level, new guidance on partnerships have been developed (could these be linked?), and there is a new initiative in field offices to have partners and staff assess the partnering performance of the office, and create an action plan to improve.</p> <p>A Partnership Health Check tool is used together with partners to assess how partnerships are performing. The tool has been used more widely in 2018, and an example from Bosnia-Herzegovina is provided, illustrating how this led to more collaborative approaches and better implementation.</p> <p>The report also explains how country offices are strengthening partnering approaches in response to findings from Programme Quality Self-Reviews. An example is provided from WV India.</p> <p>WV’s Local Partnering in Practice guidance document is linked; this provides comprehensive information on identifying partners, entering into and maintaining partnerships, approaches to evaluation and learning, and how to sustain outcomes.</p> <p>Overall, WV’s approach to partnerships appears sound, and the Panel appreciates efforts to continue to increase and strengthen meaningful partnerships.</p>	3
E. We listen to, involve and empower stakeholders		
E1	<p>Stakeholder feedback</p> <p>World Vision’s Programme Accountability Framework has four key pillars: providing information to stakeholders, consulting with communities,</p>	2



	<p>promoting participation, and collecting and acting on feedback and complaints.</p> <p>The report states that in 2018, over 1000 local programmes conducted a Quality Self-Review and that 36% gave themselves the highest rating in reference to safe and accessible feedback mechanisms being in place, and feedback being appropriate responded to. 52% of programmes indicated that feedback mechanisms were in place, but not well used or in line with community preferences. Are there any plans to provide more guidance or assistance to local programmes to improve in this regard? Also, whilst these are interesting figures, it would also be insightful to know what stakeholders themselves think of the feedback mechanisms in place, and to what degree these are used. A key learning around feedback was the importance of communicating to stakeholders WV's programming objectives, limitations, and the kind of behaviour to be expected of staff and partners. There has been a significant improvement in this area in local programmes.</p> <p>WV has been exploring how to maintain feedback practices when they work through local partners, and has documented the experiences of WV Nepal in this regard. The Panel is pleased to hear that partners are embracing feedback as a driver of adaptive programming, rather than just a compliance requirement.</p> <p>In the next report, the Panel requests information on what feedback mechanisms are actually used with stakeholders, e.g. surveys, consultation processes, community visits, feedback boxes. We would also like to know how regularly feedback is sought, and whether/how WV discusses with communities the feedback received and how it intends to respond.</p> <p>Information about how WV seeks feedback from staff is also requested in the next report.</p>	
E2	<p>Stakeholder engagement</p> <p>The report refers to progress in consulting with communities: in 2018, 60% of programmes stated that projects are selected based on community priorities and adapted to the local context. Indicators and monitoring tools are agreed upon with local partners.</p> <p>However, there was no explanation of how WV actually engages stakeholders (particularly communities and children) in programme planning, implementation, and monitoring. We do note that WVI</p>	2



	<p>provided a comprehensive response on this point in their last full report (section NGO1), and that their approach was flagged as a good practice at that time. We suggest that, if the process and approach has not changed, in future reports WVI can point readers to the relevant section of the 2016 report for that information, and include a recent example to demonstrate how these processes continue to work in practice.</p> <p>Findings from WV's annual Key Partner Trust Survey are provided – respondents include donors, CSOs, research organisations, and sector networks. The top trust drivers are listed, and some examples of feedback received are provided. While WV is recognised as a great partner, there is room for improvement in agility and responsiveness.</p>	
E3	<p>Main likes/dislikes from stakeholders and organisation's response</p> <p>The report explains that there is no consolidated picture of feedback received across WV, as feedback systems are decentralised (though it is noted that serious incidents are logged centrally). The Panel nevertheless believes that WVI could request that offices share broad positive and negative feedback received, and compile these to present a top level overview of key points.</p> <p>It is stated that WV's response to programme-related feedback varies based on the specific context, but programme guidance stresses the importance of closing the feedback loop and sharing outcomes with communities.</p> <p>An example is provided of a review of a feedback mechanism in Uganda, with a community member expressing their assurance that they would receive a response immediately. In the next report, can WV provide any examples of key positive and negative feedback received relating to a programme itself (rather than the feedback mechanism) and how the local/country office responded? Even if it is not possible to provide a consolidated overview of feedback across the organisation, such examples are helpful in illustrating the approach to receiving and responding to feedback.</p> <p>Can WV also provide overviews of key likes and dislikes from staff?</p>	2
E4	<p>People and partners have gained capacities that last beyond your immediate intervention</p>	2



	<p>Information on the sustainability of programmes is provided under question B1, but the Panel requests information on how stakeholders (such as local communities and partners) have gained/strengthened capacities and become more resilient. While there is some reference to the fact that this is done, we would like to see a stronger focus on this in the next full report. In addition to the overall approach, we would like to know more about what has actually been achieved – an example would be helpful in this case.</p>	
<p>F. Our advocacy work addresses the root cause of problems</p>		
<p>F1</p>	<p>Evidence regarding the root causes of the problems you address</p> <p>World Vision's Advocacy for Justice Policy expresses a commitment to promoting “evidence-based solutions to systemic injustice against children, drawn from programmatic experience, research and from the direct input and participation of children”.</p> <p>The policy explains how WV seeks to empower people – especially children – to represent and advocate for themselves, and that when staff engage in advocacy this also draws on children's experiences. World Vision's global campaign which launched in 2017 is referenced; this was built from an evidence base and involved consultation with children, and more detailed information is available in WV's 2016 accountability report, pp. 17-18).</p> <p>The Panel would be interested in whether there have been any developments since then, and would like to see another/more recent example in the next report.</p> <p>There is also a commitment to working in partnership, acknowledging that this often increases the effectiveness of advocacy efforts.</p>	<p>3</p>
<p>F2</p>	<p>Stakeholders support your advocacy work and value changes achieved</p> <p>As mentioned under question F1, World Vision engages children in the formulation and implementation of advocacy efforts, and also works in partnership when advocating, both of which increase the support of these stakeholder groups for their work.</p> <p>The response goes into further detail, explaining WV's leading role in the Global Partnership to End Violence Against Children's (GPEVAC) Civil Society Forum. A June 2018 campaign on the issue engaged over 2 million supporters, almost 65,000 faith leaders, and over half a million</p>	<p>4</p>



	<p>children across 50 countries. Examples of successes at national (Mexico) and global (GPEVAC) level are shared.</p> <p>The report explains how WV is responsive to the communities it works for in its advocacy efforts, providing an example from Uganda, and how a citizen-led approach is taken to local advocacy, presenting outcomes from the Citizen Voice and Action approach. The latter approach has led to increased collective action and community motivation, and improved governance outcomes and service delivery.</p> <p>The report also provides more details on how children participate and lead in global campaign efforts, using the example of the WV Young Leaders Programme.</p> <p>The Panel commends WV's approach, and would only want to know more about how stakeholders are involved in evaluating advocacy efforts.</p>	
<p>G. We are transparent, invite dialogue and protect stakeholders' safety</p>		
<p>G1</p>	<p>Availability of key policies and information on your website</p> <p>World Vision's Open Information Policy commits to being open and sharing information, to enable stakeholders to better understand the organisation's decision-making, management, and effectiveness. The policy also explains what information can be requested from WV and how – the Panel notes positively that where information cannot be shared, WV commits to openly explaining why.</p> <p>Financial statements are published on WV's website, and information is also reported to the International Aid Transparency Initiative. The report states that in 2018 all WV Partnership policies were consolidated on the intranet, and most policies can also be found on the public website via a key word search. The Panel recommends that WV create a dedicated section on the website where key organisational policies are published, to increase user-friendliness.</p> <p>While WV doesn't publish all programme evaluations, child well-being summary reports are published.</p>	<p>4</p>
<p>G2</p>	<p>Pay scale, gender pay gap and top salaries</p> <p>The report explains how World Vision sets salaries, with a Total Rewards policy guiding compensation levels for all WV entities. The policy covers</p>	<p>3</p>



	<p>financial and nonfinancial rewards, which are benchmarked at industry average to ensure all employees receive a set minimum level of benefits.</p> <p>A Diversity Management Policy ensures that pay is fair and equitable regardless of race, ethnicity, gender, nationality, age, marital status and disability.</p> <p>Executive salaries are set against industry and market benchmarks, and take into consideration local labour markets, the organisation's ability to pay, and individual performance. A table lists the compensation of the top seven WVI senior executives and the CFO.</p> <p>In the next report, the Panel requests information on the gender pay gap – is this measured, what are the results, and what is WV's response?</p>	
G3	<p>Ensuring privacy rights and protecting personal data</p> <p>The report lists different mechanisms through which World Vision ensures privacy rights and protects personal data of various stakeholders. The Panel appreciates the commitment to reviewing and improving existing practices, conducting risk assessments, and training staff (including through dummy phishing attacks to test and educate employees).</p> <p>The report refers to a Global Data Protection and Privacy Policy, which sets out how WV entities handle personal information. While the policy is available upon request, the Panel encourages WV to proactively make this available on their website, as it is a key document of interest to WV's stakeholders.</p>	3
G4	<p>Largest donors and their contributions</p> <p>World Vision's five largest donors in 2018 are listed together with the amount of their contributions.</p>	4
Cluster C: Organisational Effectiveness		
H. Staff and volunteers are enabled to do their best		
H1	<p>Recruitment and employment is fair and transparent</p> <p>The report refers to World Vision's recruitment and selection policy and diversity management policy. As these policies are available on demand rather than linked, the Panel would have appreciated a brief explanation of the key points that guide recruitment. Is there a focus on equal</p>	2



	<p>opportunities? How does WV work to ensure recruitment processes are fair for all, and that staff are treated fairly and equally?</p> <p>Entities and local offices are responsible for implementing these policies within their local contexts, and setting context-specific diversity goals. A review of national office diversity targets is being conducted in 2019, and an update will be provided in the next report.</p> <p>The report provides an overview of staff composition broken down by contract type, gender, and age (above/below 40 years). The Panel would also like to know about the percentage of local hires, and a breakdown of top/managerial positions by gender and local hires.</p>	
H2	<p>Staff development</p> <p>The response is brief, referring to a staff development policy and stating that entities and local offices are responsible for ensuring staff development activities are in line with strategy, and fairly accessible by all staff.</p> <p>Again, as the policy is not linked and there is no explanation of key points, it is difficult to really understand how staff development works in practice. In the next report the Panel would like to know how training needs are identified, how performance appraisals are implemented, what training opportunities are offered, and to what extent staff actually undertake training.</p> <p>This is a point to address in the next interim report.</p>	1
H3	<p>Safe working environment</p> <p>The report states that World Vision is rolling out an international workplace harassment-prevention training, to complement existing the code of conduct and harassment prevention policy (can this be linked in the next report?).</p> <p>The code of conduct mentions sexual harassment, violence in the workplace, showing favouritism and disrespectful conduct as unacceptable behaviours, and guides staff to treat others with respect, dignity and impartiality.</p> <p>Some more concrete examples of how the policies are implemented in practice would lead to an increased score on this question.</p>	2



I. Resources are handled effectively for the public good		
11	<p>Resources are acquired in line with your values, globally accepted standards and without compromising independence</p> <p>World Vision's core value of appreciating people guides the organisation to acquire resources in ways that respect the dignity, uniqueness and intrinsic worth of every person. Another core value, "we are stewards", guides WV to make use of resources in line with the purpose for which they were given and in a way that brings maximum benefit to the communities WV works in.</p> <p>What does this mean in practice? Are there any policies or processes guiding the implementation of these values? This could include guidance on accepting (or rejecting) funding/resources from certain industries or organisations.</p> <p>The Panel requests more detailed information in the next interim report.</p>	1
12	<p>Monitoring of progress and re-allocation of resources</p> <p>The report explains how World Vision's funds are allocated, with a focus on the most fragile contexts in line with their strategic commitment to work with the most vulnerable children.</p> <p>A graph shows the allocation of funds to countries classified into categories ranging from "most fragile" to "transitioning", where international funding is being phased out. The majority of funds go to countries classified as "most fragile" or "very low developing".</p> <p>A Partnership Resource Allocation Committee, with representation from a range of WV offices, coordinates funding allocation decisions. The Panel would like to know more about how the committee works; how frequently does it meet, what factors into decision-making apart from the classification of the country, and is there room to re-allocate resources if needed?</p> <p>We would also like to know about any other bodies or processes involved in monitoring progress and resource allocation. For example, how are financial performance and activities monitored; which stakeholders are involved? Can programme design and funding be changed after implementation has begun?</p> <p>An example to refer to here is Sightsavers – see their 2017 report, pp. 26-27.</p>	2



I3	<p>Minimising risk of corruption, bribery and misuse of funds</p> <p>A comprehensive explanation of World Vision's systems for minimising the risk of fraud is available in their 2016 accountability report, pp. 21-23. The Panel had found the processes to be sound.</p> <p>WV has continued rolling out anti-corruption training workshops for leaders who are likely to have the greatest impact in risk mitigation. An online training course was developed in 2018 and is expected to increase awareness of risks, create a common language around corruption, and increase individual ownership and accountability.</p> <p>An internal control self-assessment tool helps identify weaknesses, and an Integrated Incident Management system is used to monitor incidents when controls fail. WV's Audit team and a dedicated Investigations unit are responsible for dealing with incidents.</p> <p>Information is provided on the number of audits completed in 2018, and incidents of financial loss are detailed in section J3. It would be interesting to know about any lessons that have been learned from incidents.</p> <p>In the next report, can WV link relevant policies, such as its anti-fraud policy?</p>	3
<p>J. Governance processes maximise accountability</p>		
J1	<p>Governance structure and recruitment of trustees/board members</p> <p>Detailed information about World Vision's governance structure, including an overview of the Board and its committees, is available in their 2016 accountability report, pp. 3-6.</p> <p>The response explains how the members of the international board are elected, with a Partnership Governance Committee responsible for succession planning. Board terms are staggered to ensure continuity, and the committee takes into account term limits, existing skills/backgrounds, and diversity needs when looking for new trustees. The Panel notes positively that alternate board members are also chosen in case there are unplanned vacancies.</p> <p>The current Board is composed of 24 members, 10 of them female and 14 of them male, with broad geographical representation.</p>	4
J2	<p>Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes</p>	3



	<p>WVI's board oversees adherence to policies and periodically reviews them to ensure they remain relevant. The board conducts an annual review of governance effectiveness across the Partnership, and risk management oversight is provided through the Audit and Risk Committee. The report explains how risk management and board effectiveness is assessed in national offices.</p> <p>The board undergoes a peer review, with the most recent one in 2018. In future reports, can WV share any key findings from these reviews?</p> <p>The report also explains how the International board hold management accountable for delivering the global strategy.</p> <p>Does the Board also oversee complaints received by WV? While it is stated that information on this is detailed in WV's 2016 report (pp. 9-13), the Panel was not able to identify the Board's role. The report stated that WV's feedback and complaint mechanisms are decentralised, and that there aren't any consolidated statistics on complaints across all programmes. However, serious complaints are logged in an Integrated Incident Management system; does the board receive a periodic report on incidents?</p>	
J3	<p><i>Complaints handling mechanisms and overview of complaints (external)</i></p> <p>The report refers to World Vision's Programme Accountability Framework, which sets out the organisation's commitment to ensuring accessible complaints mechanisms are in place in every community where they operate. These are complemented by national office and Partnership-wide mechanisms.</p> <p>WV's Child and Adult Safeguarding Policy, which was linked earlier in the report, provides guidance on reporting incidents. However, there does not appear to be a dedicated policy or guidance covering feedback and complaints in an overarching way, and it is also not made clear on the website how general complaints can be submitted and how they would be handled.</p> <p>There is a "report a concern" link in the footer of the website which leads to the Integrity and Protection Hotline. Under question J4 of the report, it is stated that this is accessible by the public but is mainly aimed at WV employees or other affiliated persons, and is intended to be used as a secondary method of reporting, "in those exceptional cases where a</p>	3



	<p>person has been discouraged from reporting or may fear for his or her job or well-being."</p> <p>The Panel urges World Vision to create a general complaints policy (or if one already exists, to make this easily accessible online) geared at external stakeholders, which covers all complaints – not only serious/safeguarding incidents. The policy should include information on how complaints will be processed and the general timeline that can be expected. This is a priority to focus on for the next interim report.</p> <p>The report provides detailed information on complaints received in 2018 relating to child safeguarding, adult safeguarding, and financial loss incidents. This information includes the number of reports made, how many of these were substantiated, the perpetrators' affiliation with WV, and the action taken in response to substantiated cases. The Panel appreciates this detailed information; this is a good example of what we hope to see from all Accountable Now members.</p> <p>The Panel notes positively that WV prioritises the needs of survivors when responding to complaints, and either provides or enables access to medical care, psychosocial care, psychological counselling, legal aid and other interventions as needed.</p> <p>The Panel understands that complaints relating to programme effectiveness are dealt with by individual offices, and there is therefore no centralised overview of complaints available. Is this something that could be achieved in future, e.g. by individual offices sharing a summary of complaints received with the International office? A centralised overview could help identify any common trends or challenges, and facilitate learning across the partnership.</p> <p>Finally, can WV share any lessons learned or changes implemented in response to complaints received, and information on how complaints mechanisms are promoted so that stakeholders know about and are encouraged to use them?</p>	
J4	<p><i>Complaints handling mechanisms and overview of complaints (internal)</i></p> <p>The report states that Partnership-level or local policies on harassment prevention, code of conduct, grievance and reconciliation, workplace violence, and conflict of interest provide a framework for the management of internal complaints. The Panel requests links to these</p>	3



	<p>policies, particularly the grievance and reconciliation policy, as this will provide insight into actual the processes that are in place.</p> <p>There is also reference to a protocol that outlines procedures for reporting, investigation and finalisation of complaints – again, the Panel requests a link to this.</p> <p>Complainants are encouraged to first turn to their line managers with complaints, but for those who wish to escalate a complaint, or submit a complaint anonymously, there is a whistleblower system – the Integrity and Protection Hotline. The hotline includes a link to WV's whistleblower policy.</p> <p>The report provides an overview of who appears to be using the hotline (internal vs. external stakeholders; though in many cases this could not be determined), how investigations are conducted, the number of cases received in 2018, and the percentage of these which were closed/are still in process. WV is also beginning to monitor satisfaction with investigations based on any feedback received by complainants, though in the majority of cases no feedback or response is received.</p> <p>Again, are there any lessons that can be shared from the cases that have been received? It would also be interesting to know how reporting mechanisms are promoted so that staff know about and are encouraged to use them.</p>	
J5	<p>Protecting confidentiality and anonymity of those involved in complaints</p> <p>The whistleblowing policy explains WV's commitment to confidentiality when dealing with reports. This includes both the identity of the complainant, and any data they provide. Anonymous reports are discouraged but they are accepted.</p> <p>The policy also states that WVI will, "not tolerate retaliation against any good faith Reporter or anyone who cooperates in an investigation".</p>	4
<p>K. Leadership is dedicated to fulfilling the 12 Commitments</p>		
K1	<p>The governing body and management are held accountable for fulfilling strategic promises</p> <p>The response states that mutual accountability for maintaining a common vision and practices is implemented in a number of ways, including regular peer reviews of governing boards. More information on board peer reviews is provided under question J2 above. In 2018 a new compliance</p>	3



	<p>director role was introduced to strengthen individual offices' compliance with key policies.</p> <p>Management is held to account by the board, which monitors progress on against organisation's strategic indicators.</p> <p>Are there any key findings from board or management reviews, and if so what action has been taken in response?</p>	
K2	<p><i>Inclusion of staff in discussing progress toward organisational accountability</i></p> <p>The report explains how staff are engaged in reviewing WV's progress against the strategy, with 65% of staff engaged in conversations around this in 2018. It is stated that the conversations covered the organisation's key behaviours and mindsets, which reflect commitment to organisational accountability, but the exact link to accountability could be made clearer. What were the key takeaways from these discussions?</p> <p>In this section we would also like to hear about how staff are involved in the accountability reporting process. Who is involved in drafting the report and as what stages? Is the Panel's feedback and identified areas for improvement discussed with staff?</p>	2
K3	<p><i>Scope of this accountability report and influence over national entities</i></p> <p>The report covers the whole World Vision Partnership, drawing on reporting by WV offices into the Global Centre.</p>	4