



**Accountable  
Now**

GLOBAL STANDARDS LOCAL TRUST



# **ChildFund New Zealand Independent Review Panel Feedback**

Accountability Report 2018-19  
Review Round June 2020



# ChildFund New Zealand Feedback from the Independent Review Panel

Review Round June 2020

18th June 2020

Dear Paul Brown,

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.

The Panel is pleased to receive ChildFund New Zealand's second accountability report, which **demonstrates again a strong commitment to accountability**. The panel greatly appreciates the efforts on addressing areas for improvement flagged previously, and commends ChildFund New Zealand for an overall improvement across all reporting questions.

The Panel appreciated that the report pointed out and linked to the [Company Operation Policies and Guidelines](#), where most key organisational policies could be found. Further strengths include ChildFund New Zealand's approach to reaching out to stakeholders (D2), and coordination with others operating in the same spaces (D3), which is actually demonstrated across the whole report. The panel has identified ChildFund New Zealand's initiative consisting in planting trees to provide sustainable income for households and also as a carbon offsetting strategy (C5), as a good practice.

In terms of areas for improvement, the panel suggests that the next report provides information about systematic approaches to enhance openness to feedback and complaints by stakeholders (C4, J3 and J4) beyond online channels. Further recommendations by the panel for the next report include: Elaborate on how people and partners have gained capacities (E4), provide information on the recently created staff development system (H2), provide a description on what and how policies prevent harassment in the workplace (H3), and submit a response on protecting confidentiality and anonymity of those involved in complaints (J5).

Overall, the Panel commends ChildFund New Zealand on a comprehensive second report, submitted less than a year later than the inaugural report, which demonstrates a great emphasis on learning.



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





# ChildFund New Zealand's Accountability Report 2018-19

Review Round June 2020

## Opening Statement from the Head of Organisation

The opening statement by CEO Paul Brown affirms the continued commitment to accountability and transparency, and the efforts to come closer to the reporting timelines as per Accountable Now recommendations. 'Consolidation' and 'preparation' are the two key words that capture the work done in the reporting period.

The statement is open about the glitches with the new data management system and how this has provided a learning opportunity for the teams involved. This is commendable as a proof of transparency and accountability about the issues of the system and the work to troubleshoot it.

The statement also reflects on a major milestone achieved during the reporting period: The new partnership agreement with the NZ's Ministry of Foreign Affairs and Trade (MFAT), which entails a five-year funding arrangement. As part of the application process ChildFund had to demonstrate sound programming, alignment with MFAT, and commitment to shared partnership principles. The process also included a rigorous due-diligence process.

The organisation's way of working has significantly changed in the past few years, and with 2 staff short-term contracts coming to an end, the organisation has committed to move to a flexi-working space with other organisations, which is expected to help to "generate the dynamism for the high-performing and entrepreneurial culture we have been building".

The statement also highlights the stronger partnership with ChildFund Australia, triggered by the MFAT grant. The adoption of a shared monitoring, evaluation, research and learning framework by the two organisations shows high levels of transparency and trust.

## Cluster A: Impact Achieved

### A. The impact we achieve



A1	<b><i>Mission statement and theory of change</i></b>  ChildFund New Zealand's vision is outlined and also how it aligns with some of the Sustainable Development Goals. The theory of change shared in the previous report continues to guide ChildFund New Zealand, but its implementation has been further enhanced by the adoption of an accompanying Monitoring, Evaluation, Research and Learning (MERL) Framework, which is included in the report. This Framework indicates different pathways to change across several themes such as Education or Health. It also shows the partnerships and common approaches.	4
A2	<b><i>Key strategic indicators for success</i></b>  The current Strategic Plan was developed in 2017 and it guides annual operations plans and its measures. It also links to the development of staff key performance indicators.  In some countries, ChildFund New Zealand measures its impact by using what is named the 'Thrive survey', a survey that focuses on measuring success towards enabling children and youth to thrive. Road Map plans are described as documented participatory planning processes that allow to capture the issues that communities deem important. The panel would like to know how impact is monitored and measured in non Road Map countries.  The distribution percentage goal (72%), was almost met, achieving the result of 71.3% of every dollar raised being remitted to ChildFund New Zealand's programmes.  In this section it is acknowledged that the Adaptive Programme Approach used is not linear and therefore the Road Maps (and their budgets) shift as opportunities arise and community priorities re-align.  A new strategic plan is being developed from 2021 onwards with the participation of country offices, Alliance members and Secretariat staff. The ChildFund New Zealand team has been leading the Alliance value proposition component, with members of the team comprising representatives across the Alliance, as well as country offices. The new Alliance strategy will lead to an iterative review of the ChildFund New Zealand strategy in 2021.	3



<p>A3</p>	<p><b><i>Progress and challenges over the reporting period</i></b></p> <p>The first baseline reports from the Thrive surveys mentioned in A2 were processed in May 2019. The inconsistency on how countries presented or analysed the information prevents sharing the data at this time. ChildFund New Zealand is considering moving to a 3 yearly process instead of yearly, to make it more sustainable and viable.</p> <p>ChildFund New Zealand is using an adaptive approach that requires agility. However, the panel is interested in knowing how feedback is collected to assess what needs to be changed.</p> <p>At a project level, several surveys are used. e.g. Knowledge Attitude Practice KAP survey in Kiribati provided valuable insights on progress on different areas of the project.</p>	<p><b>3</b></p>
<p>A4</p>	<p><b><i>Significant events or changes regarding governance and accountability</i></b></p> <p>New agreements were signed with main ChildFund Alliance partners. In alignment with the Road Map planning approach described in A2, ChildFund New Zealand is now focusing on meeting financial targets for partner communities rather than on 'number of sponsored children.</p> <p>ChildFund New Zealand was selected by the MFAT to pilot a new 5 years funding agreement scheme. A due diligence assessment was carried out by an external party (BDO). The due diligence exercise assessed risk across different categories, all of them rated as low or minor risk.</p> <p>It is noted that new Board members were recruited, and that enhancing diversity of the Board was considered.</p> <p>Regular Board meetings are acknowledged by the panel as signs of scrutiny in the governance process.</p>	<p><b>3</b></p>
<p><b>B. Positive results are sustained</b></p>		



<p>B1</p>	<p><b><i>Sustainability of your work</i></b></p> <p>For countries where the Road Map approach is applied, ChildFund New Zealand has developed 10-year plans where the engagement of the local partner and community is key. A <a href="#">link</a> to where these plans can be accessed through the website is provided.</p> <p>The example of work in Kiribati towards building the foundations to apply the Road Map approach is illustrative of how involvement of local authorities and partners is crucial.</p> <p>In this section of the report, sustainability is highlighted as a key criteria for planning and assessing projects by the Programme team. (See D2 for more details).</p>	<p><b>3</b></p>
<p>B2</p>	<p><b><i>Lessons learned in the reporting period</i></b></p> <p>This section reports on learnings that have been triggered by key shifts in the way ChildFund New Zealand operates and behaves:</p> <ol style="list-style-type: none"> <li>1. The stronger partnership with ChildFund Australia has prompted a more closely collaboration drawing into each other's strengths.</li> <li>2. The new relationship with MFAT has brought some recommendations to improve in the 'gender' area, and as a result now some projects are incorporating a full contextual and gender analysis.</li> <li>3. ChildFund New Zealand new initiative linking philanthropic funding and new areas of impact. A new pilot project within this initiative is generating learnings from advisors on legal, business and investment domains.</li> </ol> <p>Several processes supporting the systematisation of learnings are mentioned such as post-project reviews, and field visits and the formal trip reports. The evaluation approach to learning is also commendable.</p>	<p><b>3</b></p>
<p><b>C. We lead by example</b></p>		



C1	<p><b>Leadership on strategic priorities</b></p> <p>ChildFund New Zealand staff and one board member are actively involved in several NGO networks and initiatives in New Zealand and in the Pacific.</p> <p>Internationally, ChildFund New Zealand staff is also involved in various working groups within the ChildFund Alliance. ChildFund New Zealand CEO's leading role in the working group on the ChildFund Alliance Value Proposition is given as an example.</p>	4
C2	<p><b>Expertise is recognised and welcomed by peers and stakeholders</b></p> <p>The new MFAT Negotiated Partnership funding model having appointed ChildFund New Zealand as one of the 3 pilot agencies is noted as evidence of expertise recognition. Moreover, MFAT has suggested sharing the ChildFund New Zealand application with other NGOs to serve as a guide.</p> <p>The <a href="#">Road Map Handbook</a> is a publicly available resource, which provides a methodology to strategize and plan projects in partnerships, over a long-term. It is noted that other organisations and partners are using this resource.</p>	3
C3	<p><b>Inclusivity, human rights, women's rights and gender equality</b></p> <p>In the previous section of the report (C2), is noted the adoption by the ChildFund Alliance of a <a href="#">Gender Equality position paper</a> available online and which was authored by ChildFund New Zealand among others.</p> <p>Internally, ChildFund New Zealand is committed to gender equality. The panel commends preventing a gender pay gap, which is provided as an example of this commitment. ChildFund New Zealand is a member of Diversity Works, a New Zealand organisation promoting diversity in the workforce.</p> <p>Basic data on workforce diversity is provided here, highlighting the diversity in respect of ethnic diversity with 9 different groups among the 20 employees. In the next report, the panel suggests providing more</p>	3





	<p>disaggregated information on gender diversity within management and board teams.</p> <p>A table with a list of shared values with the MFAT is provided in this section. Several of the values listed are centered on listening to vulnerable people and respectful collaboration with stakeholders.</p>	
C4	<p><b>Minimising negative impacts on stakeholders</b></p> <p>Analysis, communications and strong monitoring and evaluation processes are noted as the first measure to mitigate potential negative impacts on stakeholders.</p> <p>PSEAH and Child Safeguarding policies, processes and systems are in place, these policies are published online together with the whistleblowing and complaints handling policies, and links are provided in the report. The panel would like to know whether offline information is available for those without internet access and/or illiterate? How are these policies disseminated amongst the most destitute individuals with whom ChildFund works? How can those mechanisms be used by someone from a remote area?</p> <p>The report remarks the strong processes surrounding sponsor visits, which ensures that all staff, volunteers, contractors and visitors are safety checked, and that they sign the relevant Code of Conduct.</p> <p>Lastly, it is noted that ‘a localisation approach’ that considers the diverse local contexts also help to mitigate potential negative impacts.</p>	3
C5	<p><b>Responsible stewardship for the environment</b></p> <p>The <a href="#">Environmental Policy</a> is linked in the report. It focuses on maximising positive impacts and reducing negative impacts on the environment through the programmes and projects.</p> <p>A tool -referred as SAFE (Sustainable, Appropriate, Feasible and Empowering)- is noted as a measure to ensure all new projects are analysed from an environmental point of view. The panel will welcome in the next report an example on how the analysis is done, and mitigation measures implemented.</p>	4



	<p>In Kenya ChildFund New Zealand projects are planting trees to provide sustainable income for households and also as a carbon offsetting strategy. This initiative, linking community development and environmental protection is commended by the panel as a good practice.</p> <p>A table is provided with a detailed account of carbon offsetting and a plan for the few next years, which will by FY2021 enable ChildFund New Zealand to have a negative net CO2 balance.</p> <p>A table with all carbon emissions from different sources is provided, which allows comparison between the last 2 fiscal years. A reduction of almost 50% is reported due to the reduction of flights. The panel commends the detailed information provided and the drastic cut on GHGs emissions.</p>	
<h2 style="background-color: #00838f; color: white; padding: 5px;">Cluster B: Stakeholder Involvement</h2>		
<h3 style="background-color: #00c0c0; padding: 5px;">D. Key stakeholders are identified with great care</h3>		
<p>D1</p>	<p><b><i>Key stakeholders and how they are identified</i></b></p> <p>The report remarks that children and the families ChildFund New Zealand works for and with, are 'priority stakeholders'. They are identified with the community. The identification of most of these communities was done by ChildFund International and ChildFund Australia years ago.</p> <p>In the Pacific region, ChildFund New Zealand has worked with other key actors such as local and central governments and other NGOs to identify stakeholders and what kind of support ChildFund New Zealand could provide.</p> <p>What this collaboration looked like in practice is illustrated by an example on how a situational analysis in Solomon Islands identified that the Honiara City Council's Women, Youth and Sports Division had long-wanted to establish a counselling service. ChildFund New Zealand was able to map out areas where their work could help achieve this objective, including connecting with two institutions to</p>	<p style="text-align: center;"><b>3</b></p>



	<p>provide training to youth on counselling. This practice is commended by the panel.</p> <p>The reports also notes here that a Partnering Arrangement was developed with the NZ government and includes an indication on geographical focus in “communities in the Pacific and SouthEast Asia”</p>	
D2	<p><b>Reaching out to those impacted or concerned by your work</b></p> <p>In Timor-Leste and Papua New Guinea, where new projects were developed, there was a broad consultation with youth (key stakeholders projects aimed to work with and for). Women and men groups were consulted separately, and minority communities were identified to ensure inputs from all groups were considered. Other actors in the areas were consulted too. Also in Timor-Leste youth groups were invited to a project design meeting, where their ideas and feedback was captured and led to some critical changes in the project design. The panel notes positively this participatory method.</p> <p>In Kiribati a local external consultant was commissioned to understand project participants' perception of the sustainability, appropriateness, feasibility, and empowering elements (SAFE approach) of the project. An action plan was developed as a result of the recommendation made as they were able to triangulate data from case studies and from informal channels. This practice is noted positively by the panel.</p>	3
D3	<p><b>Maximising coordination with others operating in the same space</b></p> <p>In D2, an example is given on how ChildFund New Zealand reaches out to other actors such as governments and NGOs for specific projects.</p> <p>In this section of the report another example is given of close coordination on working with other NGOs on ending violence against children.</p> <p>A list of networks and associations at national and international levels, that ChildFund New Zealand is a member of, is provided. Also, the collaboration in Kiribati with the WHO, governmental institutions and other NGOs is noted.</p>	4



<b>E. We listen to, involve and empower stakeholders</b>		
E1	<p><b>Stakeholder feedback</b></p> <p>The report refers to the previous accountability report in E1, where the annual stakeholder survey was explained. The next stakeholder survey was due in April 2020 and not in scope for this report.</p> <p>It is highlighted that stakeholders' feedback seeking is demonstrated in ChildFund New Zealand programmes throughout the report.</p> <p>Some examples are given on specific feedback and requests from the communities ChildFund New Zealand works for and with. The positive feedback received by the donor care team from donors during the recent incidents in New Zealand is noted on the report.</p>	<b>4</b>
E2	<p><b>Stakeholder engagement</b></p> <p>In Timor-Leste, the design of a new project included consultations with all partners, participants from similar projects and youth representatives. It is noted that the ChildFund Alliance Programme Standards "promote inclusion with the most vulnerable and excluded members of a community, such as women, children, and minority groups." The panel would be interested to learn more on how this inclusion has proven to be effective in project's improvement.</p>	<b>3</b>
E3	<p><b>Main likes/dislikes from stakeholders and organisation's response</b></p> <p>In Kiribati, where an external local consultant was commissioned to investigate ChildFund New Zealand programme in Betio, participants were asked their views. There was a consensus among respondents that the "programme targets the main problems currently affecting children and youth". At another level there were some comments claiming that "ChildFund is duplicating other agencies' roles". Although the consultant thought these comments to be geography -rather than programme- related, ChildFund New Zealand will further investigate.</p>	<b>4</b>



	MFAT has provided feedback, and action was taken, about revising the system for reviewing local partners.	
E4	<p><b>People and partners have gained capacities that last beyond your immediate intervention</b></p> <p>The MFAT's programme approach incorporates funding for capacity building and institutional strengthening. The panel would welcome a more elaborated response on how the capacity building is provided, on which topics, and how it is monitored and sustained.</p>	2
<b>F. Our advocacy work addresses the root cause of problems</b>		
F1	<p><b>Evidence regarding the root causes of the problems you address</b></p> <p>Three levels are described in the theory of change, micro, meso and macro. At micro level In Timor-Leste ChildFund New Zealand supported Youth Changemakers identify issues within their community (such as early marriage) and stage dramas.</p> <p>At meso level, root causes are identified firstly through research. In the Pacific, ChildFund New Zealand supported a project to investigate investment in ODA on the issue of ending violence against children. A link to <a href="#">the report</a> is provided.</p> <p>At macro level, ChildFund New Zealand participated in a research project which included a survey where 5000 children participated. A global report providing a valuable tool for ChildFund to advocate for increased protection for children from violence was released in September, 2019. called <a href="#">Small Voices Big Dreams</a>.</p>	4
F2	<p><b>Stakeholders support your advocacy work and value changes achieved</b></p> <p>The 4 Ms for change is described as the understanding that for change to happen there needs to be Messaging, Material, Mass swelling of support and Mettle. An example of positive feedback received on advocacy work is provided in F1. Also another example is provided on the work in Kiribati where thirteen out of fourteen training</p>	3



	on child protection participants reported a 2 to 6 times increase in Child Protection technical knowledge in the evaluation.	
<b>G. We are transparent, invite dialogue and protect stakeholders' safety</b>		
G1	<p><b>Availability of key policies and information on your website</b></p> <p>A <a href="#">link</a> is provided to ChildFund New Zealand Operational policies document, which is a 80 pages comprehensive document including policies and guidelines.</p> <p>A <a href="#">link</a> to the Annual Reports is also provided, where audited financial statements and statistics are published. Salaries are not published.</p> <p><a href="#">Thrive</a>, ChildFund New Zealand monthly publication provides people with an update on work, organisational changes.</p> <p>A section on the website entitled <a href="#">Where Your Money Goes</a> outlines what supporters' funds go towards.</p>	<b>3</b>
G2	<p><b>Pay scale, gender pay gap and top salaries</b></p> <p>The ChildFund's CareerMap© is described as a competency-based system with descriptors that focus specifically on the current 'size and scope' of the position. These criteria, together with the incumbent's positioning are the basis for determining salary. The salaries of each of ChildFund New Zealand 20 staff are confidential as per employment agreement. In C3, it is noted that ChildFund New Zealand is committed to implementing equal pay for the same work.</p> <p>The panel notes positively the use of standardised systems as it adds credibility to the payscale. The panel would welcome an overview of salaries differences between top management and entry level in the next report.</p>	<b>2</b>
G3	<p><b>Ensuring privacy rights and protecting personal data</b></p>	<b>3</b>



	<p>ChildFund New Zealand acts directly under the New Zealand Privacy Act 1993, and applies “in principle” the European GDPR privacy and SOC 2 security audit frameworks.</p> <p>It is noted that anyone granted access to sensitive data is vetted beforehand. In addition, staff and other data users are given training and reminders on a regular basis. Additional data security measures for card payments data are described. The panel asks whether the Privacy policy is accessible online and how people can check, amend, or remove their personal information from the organisation’s databases.</p> <p>The panel appreciates that the quarterly audits, scans and reviews are ensuring that the overall information system is updated, and thus prevent breaches.</p>	
G4	<p><b><i>Largest donors and their contributions</i></b></p> <p>Major donors and their contributions are listed. It is highlighted how the biggest donor, MFAT, has changed its funding system, which prompted the preparation for the five-year, multi-country programme partnership, which is the new and preferred way of working.</p>	3
<h2 style="text-align: center; color: white;">Cluster C: Organisational Effectiveness</h2>		
<h3 style="background-color: #00b0c0; color: black; padding: 5px;">H. Staff and volunteers are enabled to do their best</h3>		
H1	<p><b><i>Recruitment and employment is fair and transparent</i></b></p> <p>ChildFund New Zealand’s recruitment processes are based on determining whether candidates’ values align with those of the organisation.</p> <p>It is noted that the Child Safeguarding and Human Resources Policies specify ChildFund New Zealand’s commitment to equal employment opportunities, and to promoting human rights in the workplace.</p>	3



	<p>The Panel would welcome a more exhaustive description of the “transparent and contestable process for appointments” mentioned in the policy.</p>	
<p>H2 and H3</p>	<p><b>Staff development and Safe working environment</b></p> <p>A method of assessing employee satisfaction has been adopted, which measures how likely staff are to recommend ChildFund New Zealand as a place to work. A chart is displayed on the report, which shows a significant drop on the score in November 2019. In the next report, the panel would appreciate a description on how this assessment may inform decisions.</p> <p>It is noted that a staff development system is being created. An assessment of the current staff skills will inform a developmental plan.</p> <p>An external consultant review on health and safety operational practices suggested that ChildFund New Zealand’s strengths are “in the level of reporting provided to the Board and positive workforce engagement (mainly for employees travelling overseas) and culture and behaviour”. Areas for improvement included the documentation of systems, and the development of a robust emergency response plan.</p> <p>It is noted that the COVID-19 crisis has tested the travel safety procedure, and the 24/7 medical and travel security assistance provided by a specialised organisation.</p> <p>In the next report, the panel suggests to include a more comprehensive description of what policies are in place and how these policies prevent harassment in the workplace. Are there any non hierarchical mechanisms to report on harassment in the workplace?</p>	<p><b>2</b></p>
<p><b>I. Resources are handled effectively for the public good</b></p>		





11	<p><b>Resources are acquired in line with your values, globally accepted standards and without compromising independence</b></p> <p>ChildFund New Zealand adheres to several fundraising standards and principles. Additionally it is noted that the Non-Development Activity Policy commits ChildFund to its status as a non-political, non-religious organisation.</p>	4
12	<p><b>Monitoring of progress and re-allocation of resources</b></p> <p>A link to the long term <a href="#">Strategic Plan 2017-2027</a> is provided. A major adjustment is the emphasis being placed on what is named 'the Mode 2 business models', which is a new initiative linking philanthropic funding and new areas of impact.</p> <p>It is noted that progress is continually measured against strategic objectives and Road Map achievements.</p> <p>Annual plans and budgets cascade out of the Strategic Plan. Staff KPIs are expected to be reported on to the Board each month through a written report.</p> <p>Budget is monitored quarterly against the 5 year budget plan.</p>	3
13	<p><b>Minimising risk of corruption, bribery and misuse of funds</b></p> <p>ChildFund New Zealand has a <a href="#">Delegated Financial Authority statement</a>, and several policies addressing corruption and bribery. The <a href="#">Whistle-Blower Policy</a> contemplates investigations at Alliance partner's end and further investigations by external forensic auditors if required. A whistleblowing instance helped to prevent financial loss in 2019 in a project area. The process described above was put in place for financial misconduct, and as a result "three people were dismissed from their roles with the local partner, and financial processes were immediately reviewed and stepped-up". This case demonstrated the process works well.</p> <p>The audited financial statements are audited by an external firm and presented annually to the relevant public administration in New Zealand, which publishes them <a href="#">online</a>.</p>	3



<b>J. Governance processes maximise accountability</b>		
J1	<p><b>Governance structure and recruitment of trustees/board members</b></p> <p>A <a href="#">link</a> to the Childfund New Zealand Constitution, which governs Board membership is provided. The process for recruiting and replacing board members is explained, with reference to the length of terms. Efforts have been made on building the diversity of the Board recently with the recruitment of the latest three members.</p> <p>It is noted that the Board's governance covers ChildFund New Zealand and ChildFund Kiribati. ChildFund Kiribati has its own Executive Committee, whose role is spelt out in the <a href="#">ChildFund Kiribati constitution</a>. The ChildFund New Zealand Board is represented at the ChildFund Alliance Board.</p> <p>The report indicates that the board for NZ is also board for Kiribati. The panel would be interested to know more on how Kiribati is being represented at board level.</p>	<b>3</b>
J2	<p><b>Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes</b></p> <p>It is noted the Board directly oversees Governance Policies and ensures the CEO "has appropriate Operational Policies" and these are reviewed following a prearranged schedule.</p> <p>The Board meets every six weeks and has two committees: the Audit and Risk, and Appointments and HR Committees. An update is given on the latter Committee working on reviewing several policies.</p> <p>It is not specifically reported what the board's role is in overseeing complaints and grievances, however it is noted that during the reporting period "No Board-related complaints have been lodged, or any complaints that need escalating to Board level".</p>	<b>3</b>
J3 and J4	<p><b>Complaints handling mechanisms and overview of complaints (external and internal)</b></p> <p>ChildFund New Zealand's complaints processes can be easily found on the organisation's website homepage. The dedicated page</p>	<b>2</b>



	<p>entitled '<a href="#">Issues and Concerns</a>' points to relevant policies the organisation has agreed to abide by and can be held accountable against, these are <a href="#">Child protection and Safeguarding</a>, <a href="#">Prevention of Sexual Abuse, Exploitation and Harassment</a>, and <a href="#">Whistleblowing Policies</a>). The panel positively notes the improvement from the previous report and suggests that more information is provided in the next report about how these policies and processes may be disseminated beyond online channels. The panel will also welcome more information about the process for handling general/standard complaints or feedback.</p> <p>During the reporting period the number of complaints received significantly increased from 110 to 195. Of the total 195 complaints received were in relation with financial billing issues, mentioned earlier on the report. The report outlines the total number of complaints per type and whether they are "active" or "inactive".</p>	
J5	<p><b>Protecting confidentiality and anonymity of those involved in complaints</b></p> <p>This section was not submitted. In the next report, the panel suggests this section provides information on whistleblowing policy, process and examples on how it works in practice.</p>	1
<p><b>K. Leadership is dedicated to fulfilling the 12 Commitments</b></p>		
K1	<p><b>The governing body and management are held accountable for fulfilling strategic promises</b></p> <p>It is stated that "the Board is held accountable by the members" and in the previous <a href="#">response letter</a> it is explained that a group of "three Members" was created to provide oversight and governance, and it is tasked with questioning the Board and management on performance and compliance.</p> <p>In the next report, the panel suggests to address how the CEO and senior management performance are assessed.</p>	2



	<p>The ChildFund New Zealand Board is signatory of a voluntary, self-regulatory sector code of good practice, the New Zealand Council for International Development (CID).</p>	
K2	<p><b><i>Inclusion of staff in discussing progress toward organisational accountability</i></b></p> <p>Great part of the staff is involved in writing the accountability report and all staff know about it, read it and provide feedback to it. Some improvements prompted by the report production process are listed.</p>	3
K3	<p><b><i>Scope of this accountability report and influence over national entities</i></b></p> <p>The scope of the report is Childfund New Zealand and Childfund Kiribati, the latter being an organisation managed by the former.</p> <p>Each ChildFund Alliance member plans to report to Accountable Now separately, given the broadly decentralised nature of the Alliance. The Secretariat is expected to report on areas where Alliance members work under joint Alliance standards on Programmes, Fundraising and Marketing, Finance, and Governance.</p> <p>As agreed with Accountable Now concerning the scope of individual ChildFund Alliance members' reporting requirements, where the reporting questions refer to programmes, ChildFund New Zealand's external stakeholders, and partnerships, the focus should be on ChildFund New Zealand's efforts in Kiribati and the Solomon Islands (plus any other countries in which they led programmes in the reporting period).</p>	3