



**Accountable
Now**

GLOBAL STANDARDS LOCAL TRUST



Taiwan Fund for Children and Families Independent Review Panel Feedback

Accountability Report 2019

Review Round August 2020



Taiwan Fund for Children and Families Feedback from the Independent Review Panel

Review Round August 2020

16th September 2020

Dear Betty Su-Chiou,

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.

TFCF was expected to submit an interim report for the first time this year, however a full report (although some sections are missing) was produced by TFCF. Upon discussing the situation and clarifying the process, Accountable Now Secretariat and TFCF have agreed that the full report was to be reviewed to honor the efforts and resources dedicated. An interim report is expected next year.

Most of the report focuses on addressing the panel feedback letter questions from the previous report, therefore referring to 2018 events mostly. Whilst the panel appreciates that the questions are addressed, also notes that a full report needs to address all [reporting questions](#) too, with a focus on developments that happened in the reporting year in scope (in this instance should have been 2019). The panel would also like to clarify that for questions where a score of 4 is given in the previous report, the organisations are still expected to submit a response with most recent developments in the area.

The report demonstrates great improvement in some key areas, such as how key stakeholders are identified (D1), and how feedback from children and families is captured (E1).

The following areas for improvement are identified: progress and challenges (A3), lessons learnt (B2), minimising negative impacts on stakeholders (C4), safe working



environment (H3) and, how resources are acquired (I1). These five sections should form the next interim report along with an opening statement by the CEO.

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





Taiwan Fund for Children and Families' Accountability Report 2019

Review Round August 2020

Opening Statement from the Head of Organisation

The opening statement by the CEO, Betty Su-Chiou, emphasises the learning that is generated by the report reviewing process and highlights how the feedback from the panel helps to identify strengths and areas for improvement. The statement introduces key points that are further developed in the report, such the importance of feedback and complaints from stakeholders. The [Foundation Act](#) is linked and the statement reflects on the accountability and governance implications and changes that need to take place.

The panel encourages that in next reports, the statement further addresses leadership's reflection of overall progress on key accountability actions, the vision for the future and what steps are planned to achieve that.

Cluster A: Impact Achieved

A. The impact we achieve

A1	<p><i>Mission statement and theory of change</i></p> <p>The 2019 annual objectives (14) are listed and the response also mentions the "4-year 2019 - 2022 goal", which will be shared in the next report.</p>	3
A2	<p><i>Key strategic indicators for success</i></p> <p>TFCF's success indicators continue to be based on the Sustainable Development Goals (SDGs), and where there is no overlap between a</p>	3



	<p>project and the SDGs, internal indicators based on the SDG framework are proposed .</p> <p>More details are provided on the educational project in Mongolia shared in the previous report, including a table with indicators and means of verification per each outcome. A supporting document is also provided (annex A2 in the report).</p> <p>Partners are involved in discussing the collaboration and supported individuals' feedback is collected.</p>	
A3	<p><i>Progress and challenges over the reporting period</i></p> <p>The response focuses on describing progress against the goals for 2019 (which are listed). In the next report, the panel suggests to focus on challenges encountered as well.</p>	2
A4	<p><i>Significant events or changes regarding governance and accountability</i></p> <p>The response explains the symbolic meaning of the new logo, which aims at representing TFCF's mission and vision that all the children can live and grow in a safe and healthy environment</p>	3
B. Positive results are sustained		
B1	<p><i>Sustainability of your work</i></p> <p>The response delves into capacity sharing activities with partners organisations. A couple of examples are provided, which evidence TFCF's strong commitment to strengthening partners' ability to realise projects benefits beyond the projects life cycles.</p>	3



B2	<p><i>Lessons learned in the reporting period</i></p> <p>The response addressed how the organisation provides training to staff at different levels. This response would suit better under H2, Staff development. In the next report, the panel suggests addressing specific takeaways from successes, failures, or feedback received and how the organisation outlines steps it will take in response.</p>	2
C. We lead by example		
C1	<p><i>Leadership on strategic priorities</i></p> <p>The response further addresses the example provided in the previous report, the workshop TFCG held in Vietnam in 2018. In the next full report the panel suggests addressing examples relevant to the period the report covers on how TFCF's leadership or guidance is recognised by several peers in the sector.</p>	3
C2	<p><i>Expertise is recognised and welcomed by peers and stakeholders</i></p>	
C3	<p><i>Inclusivity, human rights, women's rights and gender equality</i></p> <p>The response focuses again on TFCF's approach to diversity and inclusiveness in recruitment and the workplace. It gives various examples of benefits that aim to achieve gender equality among employees. It also refers to the quotas that apply to people with disabilities and aborigines.</p> <p>The response also addresses diversity and inclusion in programmes serving to Aboriginal community, and an example is given on how ethnicity is considered criteria in programmes.</p>	2



C4	<p>Minimising negative impacts on stakeholders</p> <p>The response describes the four levels at which TFCF ensures the safety of children and communities. These are (1) selection of staff, (2) safeguarding training, (3) internal supervision mechanisms, and (4) external review of partners.</p> <p>Stakeholders can provide feedback through interviews and seminars, which is taken on board to minimise potential negative impacts.</p> <p>In the next report, the panel suggests to share any relevant policy such as a code of conduct or safeguarding policy, and examples of the impact of such policies. More information on "child protection" and "social protection" would be appreciated as well.</p>	2
C5	<p>Responsible stewardship for the environment</p> <p>The panel notes positively the initiatives aiming to reduce TFCF's environmental impact. The panel would also suggest the next full report explains how a systemic approach to reducing environmental footprint is ensured. Are there an environmental policy or written procedures?</p>	3
<p>Cluster B: Stakeholder Involvement</p>		
<p>D. Key stakeholders are identified with great care</p>		
D1	<p>Key stakeholders and how they are identified</p> <p>The response details the process for identifying service users and their suitable program placement. TCFC's social workers pay home visits to applicants and evaluate whether the criteria - also detailed in the</p>	3



	<p>report - is met. TFCF communicates its offer through governments, partners organisations, local communities and public events purposely organised to promote TFCF work.</p> <p>The criteria and process for overseas branches establishment are explained, being accessibility, geography and issues in focus the main elements TCFC considers. The panel appreciates the details provided on how the Jordan office was established as it is an example that illustrates the process described.</p> <p>The response also explains how stakeholders are identified in Taiwan, and provides the 'financial support service' work as an example.</p>	
D2	<p><i>Reaching out to those impacted or concerned by your work</i></p> <p>Besides the family visits described in the previous report, the response explains that TDCF works with local partners' organisations, and gives an example of the work in Vietnam with people with disabilities and orphans.</p> <p>Some other examples are provided on how TFCF works with young children and those with disabilities as suggested by the panel.</p>	3
D3	<p><i>Maximising coordination with others operating in the same space</i></p> <p>As suggested by the panel, the response focuses on TFCF Jordan's approach to partnerships. The response thoroughly describes how TFCF Jordan engages in partnerships, provides support to partners, and expands local connections.</p> <p>The panel appreciates the level of detail of the response, which gives a good overview of the approach.</p>	3



E. We listen to, involve and empower stakeholders		
E1	<p><i>Stakeholder feedback</i></p> <p>The panel notes positively TFCF's adaptation of feedback channels systems to the children and families communication possibilities, ie. use of offline instead of online as most families and children do not have access to the internet. The panel suggests to explain in the next full report how the feedback is used for improvement and provide an example if possible to illustrate the process.</p> <p>In domestic programmes TFCF adapts the mechanisms to the specific programme, trying to maximise participation. A feedback form (E1 Sample of Feedback form) is annexed in the report.</p>	3
E2	<p><i>Stakeholder engagement</i></p> <p>The response provides a couple of examples and pictures to illustrate the children's involvement in the activities such as handicrafts making and selling, and a trip to Taiwan, in which children have led and decided on key milestones. While the panel appreciates these examples, would also welcome a description of a more systematic approach to stakeholders (Children and others) engagement. How stakeholder engagement is ensured across all programmes and activities at all levels?</p>	2
E3	<p><i>Main likes/dislikes from stakeholders and organisation's response</i></p> <p>The response focuses on main likes and dislikes from the affected children TFCF works with.</p> <p>Children are consulted and jointly decide the curriculum. A table showing courses liked by 36 children is provided. In overseas</p>	3



	<p>programmes feedback questionnaires and spontaneous conversations are used for collecting children's likes and dislikes.</p> <p>Whilst the specific example on likes and dislikes is appreciated, in the next full report, the panel would welcome a wider description of what children and families like and dislike from a more general perspective.</p>	
E4	<p><i>People and partners have gained capacities that last beyond your immediate intervention</i></p> <p>The response states that TFCF's diverse educational programmes have all contributed to increasing capacities of children, parents and communities, including teachers and schools. The example of the Children's Literature Program is given, and it is explained how it supports local schools and communities to establish libraries.</p> <p>Other examples are provided that illustrate TFCF's approach to enhance skills and independence of children and families. In the next full report, the panel suggests to provide more details on how this is achieved.</p>	3
<p>F. Our advocacy work addresses the root cause of problems</p>		
F1	<p><i>Evidence regarding the root causes of the problems you address</i></p> <p>In the previous report TFCF reported on its "Research Gate for Children and Family Welfare Policy and Practice" which was positively noted by the panel and asked about TFCF's approach in other countries. The response acknowledged the lack of such a strong approach in overseas offices. In the next full report the panel suggests to explore how TFCF might gather evidence through other means (and the method and practice of collecting such evidence) regarding the root causes of the problems it tries to address.</p>	2



F2	<p>Stakeholders support your advocacy work and value changes achieved</p> <p>The response provides more details on the '428 Child Protection Day' initiative which was already presented in the previous report. The additional information focused on performance indicators of the initiative.</p> <p>The response also provides an example from the "Overseas Elite Cultivation Project" about the involvement of children in advocacy activities.</p>	2
<p>G. We are transparent, invite dialogue and protect stakeholders' safety</p>		
G1	<p>Availability of key policies and information on your website</p> <p>TFCF's website information on governance structure, finances, annual report, privacy and renewed feedback and complaints policy is available in English and Chinese</p>	3
G2	<p>Pay scale, gender pay gap and top salaries</p>	
G3	<p>Ensuring privacy rights and protecting personal data</p>	
G4	<p>Largest donors and their contributions</p>	
<p>Cluster C: Organisational Effectiveness</p>		



H. Staff and volunteers are enabled to do their best		
H1	<p><i>Recruitment and employment is fair and transparent</i></p> <p>The response focuses on TFCF Kyrgyzstan office recruitment, where locals are hired and 2 of them have reached supervisor positions (no management position).</p> <p>Gender ratio at management level is 4:5 male to female.</p>	4
H2	<p><i>Staff development</i></p> <p>It is stated that nearly 100% of employees had received training in 2018.</p> <p>Training needs are analysed every year, considering organisational development needs and employees' individual needs and feedback.</p>	3
H3	<p><i>Safe working environment</i></p> <p>The response focuses on addressing the panel feedback from the previous report. Discrimination and bullying content has been added to the Regulations of Employee Appealing Application (Annex H3). In the next report the panel would appreciate a description and/or examples on how incidents are dealt with, and to reflect on any challenges.</p>	2
I. Resources are handled effectively for the public good		
I1	<p><i>Resources are acquired in line with your values, globally accepted standards and without compromising independence</i></p>	2



	<p>The response describes TFCF's sources of income: around 10% comes from the Taiwanese government, which for years has had a partnership with the organisation. Nearly 89% comes from donations from the public and companies. It is stated that TFCF has complete autonomy to handle the funds. The panel would appreciate more details on how donations from the public and companies are acquired. Are there major fundraising activities?</p>	
I2	<p>Monitoring of progress and re-allocation of resources</p> <p>The response reiterates again as in A2, the alignment between TFCF's project and the SDGs. In the next report, the panel suggests to explain whether the SDGs indicators are used to monitor progress, and whether a M&E system is well established and harmonised across countries, and if so, to describe how this is done in practice.</p>	2
I3	<p>Minimising risk of corruption, bribery and misuse of funds</p> <p>The response focuses on answering a question from the panel on the previous report. Staff in management and accounting related positions participate in training on latest taxes laws, money laundering preventing law and audit systems among others.</p>	2
<p>J. Governance processes maximise accountability</p>		
J1	<p>Governance structure and recruitment of trustees/board members</p> <p>In 2019 the Foundation Act by the Taiwanese government was implemented by TFCF. According to this act, Board members information, meetings agenda and minutes need to be provided. The panel would like to know whether this information is made public.</p>	3



	<p>The panel appreciates the initiative to consider gender balance when recruiting new board members. The panel also appreciates the self-assessment results being shared (Annex J1: Board Members self-assessment)</p>	
J2	<p>Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes</p> <p>The response focuses on addressing the questions raised by the panel in the previous feedback letter. The Board meets quarterly and does not have a special committee to monitor risks. If risks that need to be monitored arise, a task force is formed.</p> <p>The Board is responsible for handling internal complaints that involve directors and that have already been processed by the Employee Appeal Committee and where the individual issuing the complaint is not satisfied.</p>	2
J3	<p>Complaints handling mechanisms and overview of complaints (external)</p> <p>The panel positively notes the renewal of the feedback and complaints mechanisms (in English and Chinese) following Accountable Now's guidance blog. The annex 'J2 3 4 A feedback and complaint mechanism' also explains the mechanism.</p> <p>People who are not able to use the online mechanism can make complaints with the help of social workers or through the telephone.</p> <p>In the next full report the panel would appreciate an overview of complaints received during the reporting period, and description of actions taken, as well as an update on how the new mechanism is working in practice.</p>	3



J4	<p>Complaints handling mechanisms and overview of complaints (internal)</p> <p>There is a dedicated 'Hotline for Employees' which includes an email address and phone number. As in the previous section, the panel would appreciate an overview of the internal complaints received during the reporting period.</p>	2
J5	<p>Protecting confidentiality and anonymity of those involved in complaints</p> <p>The response states that at the quarterly labour-management conferences the complaints cases are anonymously discussed. The annex 'J2 3 4 A feedback and complaint mechanism' is also relevant here as it mentions privacy and confidentiality. The panel notes positively the development of such a document and asks how it is rolled out in practice. The panel also suggests exploring how other organisations are ensuring and enhancing confidentiality. Point 7 on this blog provides some useful ideas and examples.</p> <p>The response also describes the process for sexual harassment and other 'serious matter'.</p>	2
<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>Board members "pay attention to the management and the transparency of finance".</p> <p>The evaluation of the Board is described in J1. Besides the self-assessment, are there any other way the Board is held accountable?</p>	2



K2	<p><i>Inclusion of staff in discussing progress toward organisational accountability</i></p> <p>The response focuses again on answering the panel questions from the previous feedback letter. The Secretariat is responsible for drafting the whole report. The process for producing the report is explained, which includes translations from English into Chinese and vice versa. Directors and staff are involved in the process, which enhances understanding of Accountable Now 12 commitments. The panel commends this approach.</p>	3
K3	<p><i>Scope of this accountability report and influence over national entities</i></p> <p>No answer is given here, the panel assumes the scope remains unchanged from the last report: "The report covers the whole organisation, including TFCF headquarters, local and overseas branch offices, and affiliates. The response explains how information from various offices is compiled, and how headquarters oversees the performance and accountability of the offices and affiliates".</p>	3