photo by Jake Lyell

ChildFund International Accountability Report

December 2020

ChildFund International

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ChildFund International

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Opening Statement and Introduction

Opening Statement

I am excited to submit our inaugural Accountable Now report for 2019-20.

ChildFund International, USA strives to uphold the highest standards of accountability and transparency to the children and communities we serve, our donors and the public. The rigor and focus we dedicate to aligning our programming, policies and practices to the standards of Accountable Now's 12 Commitments sustains our mission "to help deprived, excluded and vulnerable children have the capacity to improve their lives and the opportunity to become young adults, parents and leaders who bring lasting and positive change in their communities; to promote societies whose individuals and institutions participate in valuing, protecting and advancing the worth and rights of children; and enrich supporters' lives through their support of our cause."

As a child-centered organization, we bring voices of children, youth, families and communities to inform caregivers, policymakers, programs, and the impact we aim to deliver. So important is accountability to us, we weave it into

- Our programming. Evidence, including input from beneficiaries as well as external markers, drives us to design our programs around children's optimal development at three distinct stages of their lives to ensure achieving core outcomes, healthy and secure infants, educated and confident children, and skilled and involved youth.
- Our theory of change, supported by a global monitoring-and-evaluation framework that tracks effectiveness of these programs in basic accountability and core program standards, as well as program effectiveness.
- Our work to strengthen family and community structures while addressing policy issues to support child well-being.
- Our approach to partnering with local organizations. This strengthens local civil societies, in turn ensuring sustainability of impact even after we leave.

Top charity reviewers such as BBB Accredited Business, Charity Navigator, Charity Watch, InterAction and Charity Review Council have recognized our stewardship, financial accountability and transparency for years. Independent consultants audit our accounts annually (2019 Financial Statement audited by BDO), and our externally published annual report captures the impact we deliver across the globe.

Internally, we hold ourselves to performance standards using a balanced scorecard (BSC) to clarify and measure progress toward our strategic objectives, grouped in four key areas: social impact, financial, internal operations, and learning and growth. Since 2017, we have annually set a target for each measure, then have established a set of strategic initiatives designed to achieve those targets. This continual tracking helps us learn and adjust to become more agile and responsive to changes in our environment and our performance.

We truly believe that the systemic measuring, tracking, and regular dialogue with our key stakeholders that we already have in place, as well as our goals to continue to strengthen these in the areas we need, align perfectly with Accountable Now's values and 12 Commitments. We look forward, then, to using Accountable Now's framework as our accountability North Star to continue to advance children's rights, promote equitable and sustainable development, protect the environment, and deliver impact and value to our beneficiaries and stakeholders.

Warm regards,

Anne Lynam Goddard
President and CEO

Opening Statement and Introduction

Introduction

ChildFund International, USA ("ChildFund" or "ChildFund International" going forward in this document) works throughout Asia, Africa, and the Americas to connect children with the people, resources, and institutions they need to grow up healthy, educated, skilled and safe, wherever they are. Delivered through over 195 local implementing partner organizations, our programs address the underlying conditions that prevent any child or youth from achieving their full potential. We place a special emphasis on child protection throughout our approach because violence, exploitation, abuse, and neglect can reverse developmental gains in an instant. In 2019, we helped 13.6 million children and family members in 24 countries improve their access to health care, nutrition, education, livelihoods and protection, strengthening local organizations to continue supporting such services in their communities even after we are gone. About 200,000 Americans support our work by sponsoring individual children or investing in ChildFund programs.

Color-Code Self-Assessment

We have assessed our performance against each of Accountable Now's reporting criteria, using the following color code:

Level 1	No policies, procedures, or other documents are provided to explain the member's approach. There is no improvement plan in place, or there is a plan, but no actions have been taken yet.
Level 2	Policies, procedures, or other documents explaining the member's approach are provided, but no evidence or examples have been shared to show how these work in practice. A plan to address the commitment has been established and first steps have been taken to fulfil it.
Level 3	In addition to policies, procedures, or other documents explaining the member's approach, systematic evidence or examples have been provided to show how these work in practice. Results, progress, and ambitions for further improvement are documented.
Level 4	The commitment is fully addressed and in addition to the above, there is evidence that the (approach to the) commitment has been fully embedded into the organization's practice.

Covered in This Report

ChildFund International joined Accountable Now as an affiliate member in 2019. This is ChildFund International's first report to Accountable Now. Financial and other audited documents present information from July 1, 2019 to June 30, 2020, and the narrative covers financial year 2020. We will submit subsequent reports annually in December, capturing the previous financial year ending in June of the year of submission.

Headquartered in the United States of America, we directly operate in the following countries: Bolivia, Brazil, Ecuador, Ethiopia, The Gambia, Guatemala, Guinea, Honduras, India, Indonesia, Kenya, Mexico, Mozambique, Philippines, Senegal, Sierra Leone, Sri Lanka, Uganda and Zambia. This report covers all these countries, who are accountable to the 12 Accountability Commitments.

Not Covered in This Report

ChildFund's ability to be an international force for greater development effectiveness and accountability relies on the quality of our programming interventions, the strength and influence of our advocacy efforts, and our continued uniqueness in working with and through partners at all levels. We currently implement our activities through and with 195 local, community-based partners. This report does not cover these partner organizations, other than to say we hold them accountable to our program standards.

Through ChildFund Alliance members, ChildFund International also sponsors children and conducts programing in countries such as Cambodia, Thailand, Timor-Leste, and Vietnam, where we do not have legal presence. Those Alliance members are responsible for programming and meeting agreed ChildFund Alliance program standards, regularly reviewed by the ChildFund Alliance Programme Committee. This report does not cover countries where ChildFund International does not has a legal presence.

Cluster A – What We Have Achieved

A. The Impact We Achieve

A1. What are your mission statement and your theory of change? Please provide a brief overview.

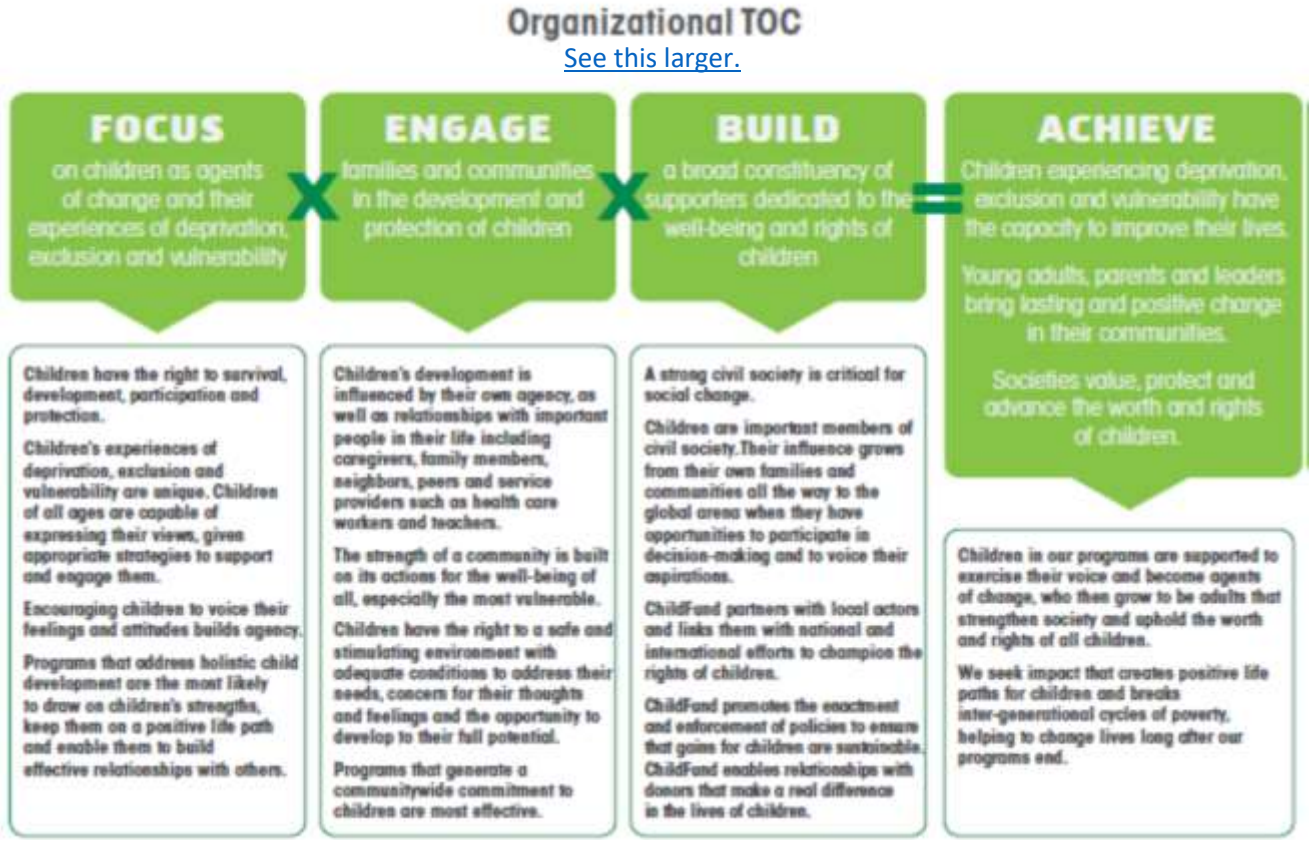
Self-Assessment: Level 4

Mission and Vision

Our vision is a world in which children realize their rights and achieve their potential. Our mission is to help deprived, excluded and vulnerable children have the capacity to improve their lives and the opportunity to become young adults, parents and leaders who bring lasting and positive change in their communities; to promote societies whose individuals and institutions participate in valuing, protecting and advancing the worth and rights of children; and to enrich supporters' lives through their support of our cause.

Theory of Change

The organizational theory of change (ToC) is our hypothesis about how we expect change will happen in the world. Through our organizational ToC, we join the core outcomes we seek with the core intent for which we aim. The ToC helps us articulate what we as an organization believe makes a difference: that children are at the center of a web of individuals and institutions—parents, family, community, governmental and non-governmental actors—whose contributions we must leverage if children are to thrive. ChildFund engages young people, families, and communities so that we can achieve positive outcomes for children, and we contribute to shaping national and global practices that promote the well-being of society's youngest members.



Cluster A – What We Have Achieved

Approach: Three Life Stages

The outcomes we seek as a global organization center upon children's optimum development at each stage of their young lives. ChildFund works with and for children across the continuum of their first decades of life, but our life-stage approach helps us tailor our interventions to the very different developmental needs of children as they progress from infancy through young adulthood. In each of three life stages, our programs aim for the healthiest development of the whole child at the center of her physical and social environment, and consider her needs, rights, and capabilities comprehensively.

If ChildFund is to achieve our core outcome in each life-stage, certain preconditions must be met, and these are domains of change—change that is a prerequisite to arriving at the desired outcome. ChildFund has identified broad areas of intervention that, acted upon by us and/or others, create change within each domain. Taken together, the interventions within the domains and the change-to-outcome chain in each life stage represent our theories of change. When accompanied by an evidence base for effective practice, this causal logic forms our holistic approach to children's development within and across the life stages.

LIFE STAGE 1

ChildFund International

LIFE STAGE 2

LIFE STAGE 3

Cluster A – What We Have Achieved

A2. What are your key strategic indicators for success and how do you involve your stakeholders in developing them?

Self-Assessment: Level 3

Our key programmatic strategic indicators are children and/or caregivers expressing knowledge of and intention to use locally available child protection mechanisms; our working through strong partners; and our conducting policy advocacy on child protection issues as part of strong core programming.

Knowledge and Potential Use of Child Protection Mechanisms

We define child protection as the prevention of and response to all forms of violence, exploitation, abuse and neglect affecting children. Through our global M&E process, we monitor changes in awareness of reporting systems related to child protection, and the likelihood that children and caregivers in communities in which we work will use these systems. In addition to the information in the global M&E system, we utilize community-based child protection mapping activities conducted by community members, including children, to identify child protection mechanisms in the community and identify ways in which these can be strengthened.

Strong Partners

We annually assess partners to track the number of local partners who meet a set of minimum standards and to inform local partner capacity strengthening efforts. The measurement of a “strong partner” is organized along four areas of partner capacity: compliance, governance, strategy, and programming. The first partner assessment in FY17 relied on several resources including audit reports, country-office assessment of local partners and local partner self-reporting. Subsequent assessments have built on existing information and are more focused on tracking progress towards rectifying deficiencies.

Advocacy

ChildFund has advocacy guidance to support country offices (COs) in meeting our commitment to deepening child protection and advocacy work. In FY17, we added an advocacy assessment to our organizational balanced scorecard (BSC) to assess if country offices are conducting policy advocacy around child protection. We define "conducting advocacy" as having the necessary elements needed to create and implement an advocacy plan.

Stakeholder Involvement in M&E

Our M&E system has been operational in 23 countries and with 326 local partner organizations since 2013, collecting data on over half a million children annually. The system’s primary purpose is to help ChildFund and partners make management and programmatic decisions to improve outcomes for children. The system captures data on a set of indicators tied to accountability and programmatic standards aligned to ChildFund’s theories of change. While adoption of the monitoring function of the system is increasing, utilization of data for reflection and decision-making at the local levels remains a challenge.

Throughout the implementation of our global M&E system we have given much thought to what we have learned and what we still don’t know as an organization. We have also reflected on ways in which our M&E system can be improved to achieve its potential. In order to leverage the learning across the organization and to make the global M&E system more responsive to the needs of the different stakeholders, we engaged a reference group of M&E specialists from each region, information technology (IT) colleagues, and headquarters colleagues to think deeply about what we designed the global M&E system to do and how to improve it. In addition to this cross-organizational reference group, we sought feedback from country directors and leadership about what were important M&E priorities for them. The collaborative process has engaged staff at different levels of the organization.

A3. What progress has been achieved and difficulties encountered against these indicators over the reporting period?

Self-Assessment: Level 3

Progress

Over the reporting period we have made concrete progress against our indicators and learned lessons to help us adapt going forward. For example, from 2017 to 2019 the percentage of children and/or caregivers expressing knowledge of and intention to use locally available child protection mechanisms grew from 63% to 84%. Our local partners show improving results in our strong partner survey (see section B.1. below), and over 50% of our country offices are conducting policy advocacy.

Difficulties

On a broader scale, global M&E has not been without challenges. Collecting data on our theory-of-change indicators took some time. In FY17 only slightly over half our local partners were collecting these data. In FY18 no data were collected when we retired the Child Verification System (CVS) website used to generate surveys and enter data. In FY19, the Americas region adopted a mobile tool to collect global M&E data. Mobile data collection was well received although we encountered challenges with the tracking. We adopted a new data collection tool in FY20 but due to COVID-19, we had to halt data collection.

A4. Have there been significant events or changes in your organization or your sector over the reporting period of relevance to governance and accountability?

Self-Assessment: Level 3

Reorganization

In 2019 we launched an Organizational Effectiveness initiative aimed at identifying and implementing changes to our structure and operating model. The objectives were to support Destination 2020 strategic priorities; ensure ChildFund's relevance long-term by increasing its speed, agility and adaptability; and unlock and redirect resources to invest for the future, increasing its positive impact on children. We completed the initiative in late 2019 and evaluated the project end. Among the expected outcomes of the initiative were:

Structure

- Think globally, e.g., global shared services unit, global teams.
- Decentralize more but with global standards.
- Implement a standard set of country-office functions and roles (with local customization).
- Eliminate one management layer, and increase average spans of control.

Roles/Functions/Staffing

- Increase standardization of roles and titles globally.
- Define clear decision-making rights and accountability.
- Pay competitively and attract top talent.
- Define digital strategy and invest to build digital capabilities.
- Increase technical program skills.
- Create a corporate communications team (internal and external).

How We Work

- Global, cross-functional teams collaborate virtually.
- Empower staff for decision-making, even if it means accepting risk.
- Increase international office (IO)-field and field-IO experiences.

Currently at the one-year mark of our new structure and way of working, we are slowly evaluating various aspects of the results.

COVID-19

The COVID-19 pandemic has affected the operations of the organization. In conjunction with Alliance members, we developed and implemented a COVID-19 emergency response plan with the aim to address two major threats to children: hunger and violence. The four priorities of the plan are:

1. Stop COVID-19 from infecting children and families.
2. Ensure that children get the food they need.
3. Keep children safe from violence, physically and emotionally.
4. Help children continue with their learning.

The Alliance-wide $56 million response plan aims to reach 6.3 million children and family members in its initial phase, ensuring that COVID-19 does not deny the child the right to be healthy, educated, and safe. The plan enjoins governments, corporations, institutional foundations, peer organizations, and individuals to be part of the action.

B. Positive Results Sustained

B1. What have you done to ensure sustainability of your work beyond the project cycle, as per commitment 4? Is there evidence of success?

Self-Assessment: Level 3

Ensuring Long-Term Positive Results Through Strong Partnerships

ChildFund's ability to be an international force for greater development effectiveness and accountability relies on the quality of our programming interventions, strength and influence of our advocacy efforts, and our continued uniqueness in working with and through partners at all levels. We believe that by acting in partnership, we can achieve long-term sustainability of social impact and programs to have a multiplier effect on society—reaching marginalized and vulnerable children directly, but also involving parents and other civil-society actors and organizations who are responsible for child development and upholding child rights. As such, we currently implement our activities through and with 195 local partners.

Evidence of Success

In 2017 we initiated a yearly assessment for measuring partner strength in 14 measures, in four categories: compliance, governance, strategy, and programming. Through this assessment, we annually measure 32 indicators within these categories and identify the areas in which partners need support to strengthen their capacities. With them, we develop an action plan, help them implement strengthening activities for identified weaknesses, and support it within their yearly budget allocation. As we compared data between the 2019 and 2020 surveys, we see our efforts are paying off but there is still a great deal of work to be done, particularly as we move toward measuring a "strong portfolio of partners" approach in our next strategy period.

DOMAIN	MEASURES	PERCENT	
		FY19	FY20
COMPLIANCE	• Percentage of all correspondence that is "past range" 10% or less. **	N/A	65%
	• Percentage of "available children" 2% or higher of the total number of sponsored children. **	N/A	67%
	• Previous FY burn rate is above 85%.	93%	94%
	• HR procedures include at least two of the following: job descriptions, competitive hiring, and performance reviews.	90%	96%

GOVERNANCE	• Board terms range from 0 to 6 years. • Board terms are staggered. • Board reviews and provides guidance on written reports. • Board reviews and provides guidance on budgets and financials.	97% 77% 83% 79%	91% 84% 91% 77%
STRATEGY	• Has a strategic plan. • Implements based on strategy. • Only 26-75% of funding comes from ChildFund.	66% 66% 17%	88% 85% 22%
PROGRAMMING	• Partners track participation in ChildFund-sponsored activities individually for each child. ** • Over 91% of planned activities are implemented. • Strong in at least one programming area (LS1, LS2, LS3 or CP). Strong in programming requires the following: LP has skilled staff, supervisory support, training manuals and programs, field guides and job aides in at least one area of programming.	N/A 72% 70%	96% 80% 86%
	** New measures		

As we look toward our internal-training and staff-development initiatives, we are increasingly searching for ways to include local partner staff in training and capacity building.

B2. What lessons have been learned in this period? How have the lessons been transparently shared among internal and external stakeholders? How do you plan to use these lessons to improve your work in the future?

Self-Assessment: Level 2

Learning and Sharing Successes and Failures

In progressing against our indicators, we learned that our community-based child-protection mapping and action-planning exercises were often too complex for community members to apply them, and we have no mechanism to measure if they are actually being used. Also of interest was whom children and youth often identified as child-protection "mechanisms:" parents and teachers. In response, we worked with a consultant to simplify the materials and bring in some online training opportunities. We learned that who answered the strong partner survey often skewed the results, so we had to formalize and be more rigid in the application of it. We conducted validation exercises asking our staff, the partner staff, and the partner board members to redo their surveys, triangulate their data and agree to final responses, giving us more accurate results and better baselines from which to support capacity-building efforts. We also learned that having an advocacy plan enabled but did not necessarily correspond with the country office's doing proper policy advocacy. Advocacy advisors are working more closely with the country offices to assist them to integrate policy advocacy efforts into their day-to-day work.

C. We Lead by Example

C1. How does your organization demonstrate excellence on your strategic priorities?

Self-Assessment: Level 3

Key Voice in Advocacy

Throughout our five-year strategy, Destination 2020, the organization prioritized advocacy and child protection. To support those, we built a community-led process for mapping child-protection mechanisms (CBCPM) and creating action plans; developed evidence-based program models meeting needs of children, adolescents and youth; worked toward having a strong portfolio of partners; and the first steps toward a robust monitoring and

evaluation (M&E) system. During this strategy period, ChildFund has demonstrated excellence in advocacy and child-protection programming by serving as a leading voice to shape U.S. government policy and funding decisions, providing leadership in key advocacy/partnering coalitions (task force on elimination of violence against children (EVAC), Thrive Coalition, Girls LEAD Act working group, Global Campaign for Education US), and working with the ChildFund Alliance to highlight the importance of Sustainable Development Goals (SDG) 16.2 on a global level.

Growing Child Protection from Communities
Through our CBCPM process we have worked with over 326 communities to map their existing child-protection mechanisms, and with 212 of those communities to develop action plans to address identified gaps. One such group, Child Initiative, Inc. in Bacolod, Philippines, was invited to the city council meeting where they presented the result of their mapping exercise focusing on child-protection mechanisms for people living with disabilities. The city council approved the majority of the group's proposed concrete actions to fill identified gaps.

Building Better M&E
The results from our strong-partner survey show that we are achieving the capacity we seek and identified that to meet our programmatic objectives, we need a robust M&E system. We are building upon our M&E system with a goal of a global M&E/project-management platform by end of 2021. We currently conduct yearly M&E exercises in which we reach all enrolled children within our programming to assure presence, participation, access to health care, education, and child-protection services. We randomly select beneficiaries to delve deeper into the outcomes of our program model work, gathering more information about specific early childhood development (ECD), education- and youth-focused program interventions.

C2. What evidence is there that your expertise is recognized and welcomed by your peers, partners and other stakeholders?

Self-Assessment: Level 3

Key Starters, Contributors, Leaders
ChildFund International staff play recognized roles in relevant external bodies, such as the Alliance for Child Protection in Humanitarian Action, U.S.-Canada Cash Working Group steering committee, Inter-Agency Standing Committee results group 4, DisasterReady advisory group, Inter-Agency Network of Education in Emergencies (INEE), Global Education Campaign (GEC), Asia-Pacific Regional Network for Early Childhood (ARNEC), the Early Childhood Action Network (ECDAN), the Nurturing Care working group, the network to end school-related gender-based violence (SRGBV), and the Joining Forces alliance. ChildFund staff in these networks have made key contributions to the development of tools and publications, such as the "Reflective Field Guide: Community-Level Approaches to Child Protection in Humanitarian Action" and "Applying a Rights-Based Approach to Child and Adolescent Survivors with Disabilities," among many others, and chair or co-chair various committees within these groups.

Additionally, ChildFund is a member of relevant early-childhood-development (ECD) and education working groups and committees at both national and international levels, e.g., the national ECD committee in Guatemala, ECD working group in Siaya County in Kenya, Education Cluster in Ecuador. As chairs and members of these different bodies we support national and sub-national governments in their ECD and primary education work, providing evidence and recommending best practices in ECD.

In the area of child protection and policy advocacy, ChildFund has been a leading force for the well-being of children: we started an ending-violence-against-children (EVAC) coalition with World Vision, Save the Children, UNICEF, Futures without Violence and the American Academy of Pediatrics to influence the U.S. Congress;

shaped and drove the agenda on the new children-and-youth initiative for InterAction; co-lead the Girls LEAD coalition; and are regularly requested by strategic donors and technical leaders for consultations at various levels on advocacy, child labor, and online sexual exploitation and abuse of children (OSEAC), to name a few issues.

C3. How does your organization practice being inclusive and protecting human rights, including promoting women's rights and gender equality, in accordance with commitments 1-2?

Self-Assessment: Level 3

Justice and Equality: Prerequisites to Goals

ChildFund recognizes that children and youth are often harmed and marginalized by deeply entrenched gender inequalities. Attitudinal gender barriers exist at home, within communities, and within government structures that serve children and impede the realization of children's most basic human rights. Gender equality is an essential pre-condition to sustainable development and poverty reduction; these goals will only be reached if people of all genders have the opportunity and capacity to participate equitably. All actors must challenge existing systems and promote gender equality to achieve social justice and to ensure all children and adults have equal rights and opportunities. This includes governments, corporates, civil society actors, education systems, and health systems.

Our Commitment to Women's Rights and Gender Equality

In 2020, ChildFund and its Alliance partners adopted a gender equality position paper in which we commit to integrate the following actions and practices across all of our work:

- Active support of country and international commitments such as the United Nations Convention on the Rights of the Child (UNCRC), the Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW), as well as Sustainable Development Goal 5 and all gender-related targets in program implementation, to achieve gender equality and empower all women and girls.
- Facilitation of equal access and control over services and benefits and building agency in recognition that this may require a change of social norms. In sub-Saharan Africa, ChildFund has developed social- and behavior-change programming that may also lead to gender-targeted actions to tackle certain disparities, for example, the distribution of cash to female-headed households to ensure equitable access to and use of funds during COVID-19.
- Promotion of the active involvement and leadership of women and girls across all levels of the project cycle and decision-making, and in the leadership structures of our own organizations and those with whom we partner.
- Interventions that shift the norms that perpetuate gender inequality, including the power dynamics and structures that reinforce inequalities (whether within homes, communities or at national levels). This may include ChildFund's involvement in advocacy at national and international levels to change legal conventions and policies that perpetuate inequality. For example, ChildFund drafted and successfully advocated for enactment of Girls LEAD, a resolution to increase opportunities for building girls' political and civic engagement.
- Analysis of the gender dynamics of every partner community and referencing these dynamics in relation to every project throughout the project cycle. For example, ChildFund developed a regional migration initiative called Confio that aims to reduce risky migration undertaken by youth in Mexico and Central America. ChildFund used a feminist-informed project design and implementation plan, and employed gender-transformative strategies to understand and address the roots of gender inequality and how it impacts decisions to migrate.
- Measurement of performance and progress (including gender outcomes). Where possible, this should include a baseline data parameter that ensures disaggregated data, gender-sensitive targets, etc. This measurement should combine quantitative and qualitative data.

- Development of a partnership strategy by discussing and agreeing with partners and stakeholders on the importance of gender. The strategy should be designed to support partners in improving their institutional capacities to support gender equality, as well as hold implementing partners responsible for integrating gender into programming, develop indicators, and consistently report on results and outcomes.
- Contribution to the development of a gender-equity culture, which consists of a wider organizational change process. This includes building staff capacity on gender equality, and sharing our lessons within the ChildFund and externally, so we may contribute to a growing understanding of why and how inequalities form and help build effective approaches for ending inequalities. In order to undertake robust gender analysis, program design, and M&E strategy, the organization and our partners must be sensitive to norms, relations and power in terms of gender (and other axes of power) and social relations.

C4. How do you minimize your organization's negative impacts on your stakeholders, especially partners and the people you work for? How does your organization protect those most susceptible to harassment, abuse, exploitation, or any other type of unacceptable conduct?

Self-Assessment: Level 3

Working Group, Code of Ethics, Whistleblower Policy
ChildFund is deeply committed to improving our policies and practices related to preventing sexual abuse and exploitation, and to safeguarding all children and adults connected to our programming. We have tasked an interdepartmental working group with strengthening our protection-against-sexual-exploitation-and-abuse (PSEA) policies and ensuring our practices are in line with Inter-Agency Standing Committee (IASC) standards and UNICEF's PSEA core values. ChildFund's updated Code of Business Conduct and Ethics includes specific references to PSEA and is complimented by our current whistleblower policy, which details the process for safe and confidential reporting and follow-up procedures. A dedicated focal point in ChildFund International's Global HR department leads whistleblower investigations.

Additionally, a safeguarding focal point in each of our country offices is responsible for ensuring that any beneficiary who has experienced a violation is safely and confidentially connected to professional support services. Country-level focal points are also tasked with mapping and maintaining a referral list for services in their communities. Stakeholders can report sexual-exploitation-and-abuse (SEA) incidents in a variety of ways:

- By using our reporting site, http://speakup.childfund.org, hosted by EthicsPoint.
- By emailing our dedicated complaints address, complaints@childfund.org.
- By contacting the country-level or partner focal point.
- By using the dedicated hotline phone number for their country.

Socializing the Standards
All ChildFund employees receive training on the Code of Business Conduct and Ethics while onboarding. Hosted on our organizational SharePoint site, the Code of Business Conduct and Ethics, whistleblower policy and supporting standard operating procedures (SOPs) are available in each of our languages of operation. ChildFund is the process of developing comprehensive PSEA training for all staff, local partners and third-party contractors. In the interim, we have actively integrated content on sexual abuse and exploitation risks associated with programming into our ongoing training activities with ChildFund staff in all country offices.

ChildFund also engages in a detailed risk analysis and mitigation process during the initial planning phase for all newly developed projects. SEA and other safeguarding risks are explored in depth using a guided risk matrix

tool. During this process, country staff, local partners and other key protection actors engage in developing risk-mitigation strategies to address SEA concerns.

Even at a Distance
In response to evolving ways of program delivery due to COVID-19 restrictions, we recently tasked all country safeguarding focal points with converting reporting posters into image files that can be shared via SMS, Messenger, or emailed directly to partners and beneficiaries. Additionally, country offices are in the process of developing recorded voice messages on safeguarding, which will be circulated with safe reporting information.

C5. How do you demonstrate responsible stewardship for the environment?

Self-Assessment: Level 1

Committed to Healthy Planet But Not There Yet
Though there is broad acknowledgement of the need to consider the effects of climate change and environmental degradation in our programs and their effects on our beneficiaries, ChildFund has not yet officially recognized or demonstrated responsible stewardship of the environment within our normal programming. However, ChildFund has promoted community-level disaster risk reduction (DRR) programs in several countries including Ethiopia, Kenya, India, Indonesia, The Philippines, and Sri Lanka. With particular focus on youth participation and engagement, these DRR initiatives build local capacity to identify and mitigate disaster risks, including those tied to environmental degradation.

Moving into our next strategic period, ChildFund has identified protecting the environment as a priority. Within the ChildFund Alliance, of which ChildFund International is a leading voice, a working group is developing how to take this forward aligned with our vision statement which includes: "We care deeply for the earth and how its health impacts children and future generations, as evidenced by programs and shared standards that care for the environment and mitigate against harm." Furthermore, ChildFund Alliance is committed to partnering with communities to create and deliver environmentally sustainable solutions, based on the principle that everything we need for our well-being depends on our natural environment. As an alliance, we aim to meet present needs, while not compromising the ability of future generations to meet their own needs.

While we must work out many operational details, some examples of proposals are:

- Educate the public and authorities about risks posed to children due to environmental degradation and climate change, highlighting these as root causes of violence against children, and rallying support for the need for environmental protection in the promotion of child rights and protection.
- Incorporate environmental planning into ChildFund's country- and community-level development, including identification of risks, opportunities, and impact of proposed initiatives on the environment.
- Internal operations measure and minimize greenhouse gas emissions.
- ChildFund Alliance members and country offices have an environmental policy that aligns with the intent of these standards.

We have also signed on to and committed to make positive change though Interaction NGO Climate Compact: Commitments toward Environmental Action and Sustainability.

D. Key Stakeholders Are Identified With Great Care

D1. Please list your key stakeholders. What process do you use to identify them?

Self-Assessment: Level 3

Who Stakeholders Are

We define stakeholders as individuals and organizations who receives services from ChildFund International. This could be a donor or beneficiary. ChildFund International has stakeholders at all levels of the development and humanitarian continuum, including:

- Our direct and indirect program participants: children, adolescents, youth, their families, and communities.
- Local and national implementing partners and governments: associations, CBOs, FBOs, NGOs, Ministries, etc.
- Our donors: institutional, foundations, corporates, and individuals.
- Our peers and their networks: the global network of 11 child-focused development organizations that make up ChildFund Alliance, other INGOs and global like-minded networks.

How We Know

We identify the varying stakeholders in different ways. At the local and country-office level, we work directly with governments and local organizations to identify communities and people in the most need. Through our child sponsorship program, we match children with individuals around the world whose contributions support the children and communities in which they live. Complementary visions and principles found our local partnerships; our donors trust us and share our vision of potential outcomes; and common values, principles, and goals ground our global network and relationships.

D2. How do you ensure you reach out to those who are impacted or concerned by your work?

Self-Assessment: Level 3

How We Communicate with Stakeholders

We communicate with the different groups of stakeholders by different methods. At the field level we conduct a yearly program quality review (PQR) process wherein we review the programs, assess attainment of goals, and identify challenges and needed changes. Our staff conduct this activity with our partners, and our partners conduct this with selected program participants. When responding to emergency situations, we consult regularly with relevant local and national authorities, other organizations, and community members and leaders, and we carry out rapid needs assessments. .

Digital Outreach

On social media, we respond in a comment or message, in whichever format they contacted us. We engage and share additional resources if needed. When we cannot fully embrace their suggestions on how to improve, we express that we appreciate their thoughts and keep them in mind for future communications. If for any reason their concerns or questions need to be escalated, we have a process in place to communicate their concerns and address them accordingly.

Individual Donor Outreach

The Supporter Care team manages the relationship with the donor throughout the life cycle of their sponsored child, from onboarding and welcoming new donors to communicating with them when their child graduates or departs our programs. Along with sending statements, we also reach out if we have had any challenges with processing their donations. We have staff dedicated to answering inbound calls and queries from sponsors.

D3. How, specifically, do you maximize coordination with others operating in the same sectoral and geographic space with special reference to national and local actors?

Self-Assessment: Level 3

Working with Governments, We Complement, Not Compete

ChildFund International works directly with national, provincial, district and local governments to decide in which geographic areas ChildFund will work. We also participate in numerous networks, working groups, and other forums in these countries, where we share our intent and discuss plans with others, which steers our decision-making. Since we approach our programs in life stages, tailoring our interventions to the very different developmental needs of children as they progress from infancy through young adulthood, rather than to specific rigid sectoral areas, we are often able to complement rather than compete with other organizations in the same areas. For example, in Indonesia when we were developing a geographic transition plan, the government approved our geographic interest based on their development indicators. Then after we conducted assessments of needs based on deprivation, exclusion, and vulnerability, they worked with us to ensure that we selected beneficiaries that do not receive other support. In Ethiopia we work with local government offices, particularly with the Bureau of Women, Children and Youth Affairs during enrollment of eligible children as participants for program delivery.

When responding to emergencies, ChildFund country office staff actively participate in established coordination bodies, under the UN-led cluster system (if activated) and/or national government-led structures at national and district levels. Specific clusters or sectoral working groups in which ChildFund participates in different countries may include those for child protection, food security, WASH (water, sanitation and hygiene), nutrition, and cash-based assistance.

E. We Listen to, Involve and Empower Stakeholders

E1. What avenues do you provide your stakeholders to provide feedback to you? What evidence demonstrates that key stakeholder groups acknowledge your organization is good at listening and acting upon what you heard?

Self-Assessment: Level 2

How We Get Program Feedback

ChildFund International has a monitoring, evaluation and learning (MEL) unit but has not followed peers in establishing a MEAL unit—the A being "accountability"—or any other unit that systematically solicits, collects, or acts on feedback or complaints from the people we serve, although we have begun piloting mechanisms to do so in emergency situations.

Rather, through the program quality review (PQR) process, country offices review the programs, assess attainment of goals, and identify challenges and needed changes. Our staff conduct this activity with our partners, and our partners conduct this with selected program participants. In some specific activities, such as a recent response to COVID-19, we seek direct input from participants via mobile surveys. All our country offices submit annual program reports to their host governments, while some countries, e.g., Brazil, India, Sri Lanka, and Ecuador, receive government feedback on their activities, including program visits at various levels.

Donor Feedback

We have multiple ways for our donors to provide feedback: via our email address questions@childfund.org; written correspondence, including reply slips for communications we send to them (in reply envelopes); and telephone inquiries. We collect and report this feedback, which service teams review and share with appropriate business units for questions or opportunities that may apply to them.

Public Feedback
Additionally, we review comments made on public social sites such as Glassdoor, Charity Navigator and other watchdog organizations. We are a member of the Better Business Bureau and may receive and resolve feedback and reported issues through this organization as well. We also maintain a regular market-research panel, our ChildFund Advisory Network, that proactively solicits feedback on key topics on a regular basis throughout the year to influence fundraising and stewardship design.

E2. What evidence confirms a high level of stakeholder engagement in your activities and decisions from beginning to end?

Self-Assessment: Level 2

Local Partner Advisory Processes
Many of our local partners have processes to engage stakeholders in their work. For example, advisory councils organized by young representatives of the different communities review plans and strategies, providing direct feedback on activities. Board members, who themselves are community representatives, along with parents of sponsored and enrolled children provide governance support of the partners as well as approve their activities, plans, and budgets. These activities provide regular feedback to our partners, advising their plans and activities.

ChildFund Advisory Network
Our ChildFund Advisory Network (CAN) panel consists of a group of supporters—approximately 1,700 panelist volunteers across multiple tenure cohorts in their relationship and experience with ChildFund—who have volunteered to provide us with periodic feedback on a number of fundraising and stewardship issues. In about nine months of every year, we solicit specific feedback from the CAN. This panel has influenced the design and implementation of multiple touchpoints and initiatives in the three years of its existence. Some examples include the design and content of the annual Child Progress Report for sponsors, content and preferences for Sponsorship Statements of Giving, and preferences in sponsor advocacy communications and impact messaging.

Additionally, we implement larger-scale supporter satisfaction surveys through third-party market research partners to solicit general feedback and overall satisfaction of our supporters, usually once every one or two years.

E3. What are the main likes/dislikes you have received from key stakeholders? How, specifically, have you reacted to their feedback?

Self-Assessment: Level 2

Beneficiary Dislikes
Money that some sponsors send directly to their sponsored child upsets beneficiaries at times. Singling out individual children for gifts of money can cause jealousy and stress for the families who do not receive any. However, it is an individual donor's choice to do so. We have looked at the possibilities of other types of contributions, such as community donations, to alleviate these types of issues.

Donor Likes and Dislikes
Our Supporter Care team reviews donor feedback daily and then looks weekly and monthly at trends, implementing process improvements along the way. We also share feedback with internal stakeholders to see

if they can improve their operations based on the input from donors. Additionally, we have both scheduled and ad hoc meetings with leaders within our division to share learnings and explore possible improvements.

Donors generally like our mission, the work we do, the updates donors receive on their child and child's community, and our customer service. Some donors do not like system constraints of ChildFund International's website, such as usability or digital statements; we hope to correct these issues over the next year. Supporter Care also receives donor feedback on the communications and process when a child departs. Based on this feedback, we are currently testing a much more customer-friendly approach.

Public Dislikes and Our Response

Most criticism we receive through social media is that we are not helping enough in the United states. Other criticism is about our legitimacy, being discriminatory, and that executive staff (primarily the CEO) make too much money. These are generally *not* from stakeholders. This is how we respond:

Legitimacy

We use moments like these to talk to people on a personal level and show them that we understand their concern and acknowledge their concerns about trust. We will respond with something like, *Thanks, [name], for your comment. In today's day and age, sometimes it's hard to know what's real and what's not. As someone who has been to some of the communities where ChildFund works and has met the children we serve in person, I can reassure you that the impact we make on their lives is very real. Feel free to private message us sometime; I'd love to talk to you more about what we do and how it makes a difference.* We also sign the message from a ChildFund staff member so that they know they are speaking to an actual person. And then, if they message us, we continue the conversation until we have overcome the trust barrier.

Not Helping in U.S.

Thanks for your comment, [name]. Agreed that children in the U.S. also face many challenges. You may be interested to know that ChildFund does also work in the U.S. (specifically, in Texas, Mississippi and, most recently, Virginia). You can learn more at https://www.childfund.org/United-States/ about our domestic response here in the United States.

Being Discriminatory

Thanks for reaching out, [name]. No matter what country a child lives in, we try to be conscious of what we're putting out there in terms of making sure that all photographs and videos we take are respectful of children and their families and uphold their dignity even though we are communicating about their needs. But we welcome your thoughts about how we can do better. If you have any more feedback or suggestions you'd like to share, we would love to dialogue with you more on this. Thanks again for expressing your concerns.

CEO Salary

Thanks for your comment, [name]. ChildFund's executive salaries are comparable to others in the nonprofit space and remain significantly lower than most for-profit salaries in similar positions. We pay our staff at competitive salaries in order to maintain top talent, as nonprofit leadership is hard work. We are happy to discuss nonprofit structure and salaries with you in more depth if you'd like. In the meantime, we invite you to check out our Accountability page at https://www.childfund.org/about-us/accountability/ to learn more about how we stay accountable to our supporters.

F. Our Advocacy Work Addresses the Root Causes of Problems

F1. How do you identify and gather evidence regarding the root causes of the problems you address and use this to support your advocacy positions?

Self-Assessment: Level 3

To identify and gather evidence that supports our advocacy work, all country offices undertake these steps:

- All country offices (COs) have developed a country strategic plan (CSP) and have identified significant evidence of the root causes of the problems they would like to address. This evidence is gathered during situational assessments, contextual analyses, in-house research, and literature reviews.
- A program model development, contextualization, and implementation process include a study of the contextual analysis and problem statement, which helps us further define the advocacy priorities.
- Community-based child-protection mapping (CBCPM) identifies specific child-protection advocacy priorities. Through this community-led consultative process, communities identify their pressing child-protection needs and develop community action plans to address them.

Combing national statistics, research findings from other like-minded organizations and actors, as well as ChildFund global M&E findings to provide us evidence with internal assessment and policy analysis, we further analyze the combined identified issues and opportunities in child protection to clearly define ChildFund policy advocacy goals at the country level. Currently ten of our COs have developed and are implementing their policy advocacy country plan.

In the U.S. we go through a similar process of identifying policy gaps, identifying key influencers and stakeholders, and forging partnerships with like-minded organizations. This has led us to the following key advocacy priorities: ending violence against children, girls' civic and political leadership and participation, early childhood development, and foreign assistance funding for child-related programming.

From our perspective, two technical issues need improvement:

1. Strengthening the relationship between program model development and planning policy advocacy to assure that programmatic activities have an impact at both at programmatic and advocacy levels.
2. Improving ChildFund's ability to measure policy advocacy impact.

F2. How do you ensure that the people you work for support your advocacy work and value the changes achieved by this advocacy?

Self-Assessment: Level 3

Mapping

From the design stage of our country advocacy plans, ChildFund ensures that its local implementing partners, community members, and children and youth are involved. The CBCPM process is one of the major contributors that informs our advocacy issues and goals, and is entirely a community-consultative process, thereby validating their support for our advocacy work.

Direct Participation

In support of that, at the field level we have children and youth platforms that raise voice on the selected advocacy issues, so they too own it and know what we are working towards. In addition, we have incorporated children's participation and voices in advocacy efforts and events targeting the U.S. government, speaking directly to decisionmakers. For example, we had youth participation from Sri Lanka and Honduras in our "Lead Like A Girl" event in March 2020, where young women were able to speak directly to influential policymakers.

We are working on our internal M&E processes to improve our ability to capture our advocacy efforts and to capture people's perception of our advocacy work.

G. We Are Transparent, Invite Dialogue and Protect Stakeholders' Safety

G1. Are your annual budgets, policies (especially regarding complaints, governance, staffing/salaries and operations), evaluations, top executive remuneration and vital statistics about the organization (including number of offices and number of staff/volunteers/partners) easily available on your website in languages accessible by your key stakeholders? Please provide links, highlight membership in initiatives such as IATI and outline offline efforts to promote transparency.

Self-Assessment: Level 3

Our annual budgets, executive remuneration, staff head count and volunteer details are published online on our audited 990 forms, along with our annual reports, consolidated financial statements and impact reports, all of which are accessible on our public website. Our website includes the address and phone number of ChildFund International headquarters in Richmond, Virginia, as well as an email address and contact form. It also provides information on leadership team and board members associated with the organization.

All global organizational policies and procedures, including complaints, governance and operations, are published online in multiple languages internally on our SharePoint intranet for our staff to access.

Other Organizations' Ratings

ChildFund's legitimacy and accountability is recognized by top charity reviewers as follows:

1. BBB Accredited Business
2. Charity Navigator
3. Charity Watch
4. InterAction
5. Charity Review Council

G2. What policies do you have in place to ensure a fair pay scale? Do you measure the gender pay gap in your organization, and if so what is it? What are the salaries of the five most senior positions in the organization, and what is the ratio between the top and bottom salaries? If this information cannot be provided or is confidential, please explain why.

Self-Assessment: Level 2

Pay

Based on our total-rewards-and-recognition philosophy and practice, we regularly update our salary scales to reflect annual market data based on a survey of INGOs by outside entity Birches Group. Currently, we have not been in a position to measure and monitor gender pay gaps nor top-bottom-salary ratios effectively. However, deployment of our new global human resources information system (HRIS) will allow us to review and monitor these areas on a regular basis. Salaries of our five most senior positions are shown on our 990, published annually on our public website.

G3. How do you ensure privacy rights and protect personal data?

Self-Assessment: Level 2

Protecting Employees
We have recently implemented the Sage People cloud human-resources (HR) and people-management system, WeConnect. Each employee has an individual login to WeConnect, integrated with our single sign-on (SSO) federated identity management tool, Active Directory Federation Service (ADFS). The system is password-protected and users must also authenticate with Duo for 2FA (2-factor authentication). Only a GHR (Global Human Resources) employee with administrative privileges would have access to personally identifiable information (PII) for other employees. The WeConnect application is developed and hosted on the Salesforce platform, the world's leading enterprise cloud services provider, and one of the most secure and trusted.

A company called ADP processes our U.S. payroll. Here is ADP's statement on security and privacy:
"In the ordinary course of its business, ADP processes sensitive personal data on behalf of your employer, such as social security numbers. ADP has implemented reasonable technical, physical and administrative safeguards to help protect the sensitive personal data from unlawful use and unauthorized disclosure. All ADP associates and contingent workers are required to follow these established procedures, both online and offline. Access to sensitive personal data is limited to those associates and contingent workers who have a need to access the information to perform tasks for ADP. ADP will only disclose sensitive personal data to those service providers, auditors, and/or advisors who are legally or contractually obligated to protect them or as required or permitted by law."

Protecting Donors and Children
Supporters and donors utilize our customer relationship management/content management system (CRM/CMS) platform, Salesforce. Like WeConnect, it is integrated with our SSO federated identity management tool, ADFS, for ChildFund staff. At this time Duo has not been integrated with Salesforce although it is part of the Salesforce reboot project for FY20/FY21. Salesforce policies, procedures, and technologies have been validated by many of the world's most security-conscious organizations and the platform is certified as compliant with some of the most rigorous, industry-accepted security, privacy, and reliability standards: ISO 27001, 27017 and 27018, SOC-1 Type II (SSAE 16/ISAE 3402), SOC 2 Type II (AT-101 Trust Principles Report), SOC 3 (SysTrust), Truste Privacy Seal, and PCI-DSS.

Only a Salesforce user with administrative privileges would have access to PII data for donors and/or program children within the system.

ChildFund is subject to payment card industry (PCI) compliance for the secure storage of payment card information. A third party, Trustwave, performs an external scan quarterly against our internally hosted cardholder data environment (CDE). Additionally, the chief information officer (CIO), information security analyst, and business stakeholders perform an annual self-assessment questionnaire (SAQ). See parts 1, 2, 3, 4, and 5 of our SAQ as well as our latest certificate of compliance. Our credit-card payment processor is First Data.

ChildFund is also subject to General Data Protection Regulation (GDPR) compliance for our European Union donors and Alliance partners. ChildFund has engaged with a third party to understand our compliance requirements.

Cluster B – Our Approach to Change

G4. Who are the five largest single donors and what is the monetary value of their contribution? Where private individual donors cannot be named due to requested anonymity, please explain what safeguards are in place to ensure that anonymous contributions do not have unfair influence on organizational activities.

Self-Assessment: Level 4

Our Largest Donors (From Form 990 (FY19))

Heart to Heart International	$9,888,583.00
ChildFund Australia	$7,723,370.00
Taiwan Fund for Children and Families (TFCF)	$5,656,606.00
ChildFund Korea	$4,824,521.00
ChildFund Deutschland	$4,211,024.00

All this information is published annually here on our website.

H. Staff and Volunteers Are Enabled to Do Their Best

H1. Provide evidence that recruitment and employment is fair and transparent.

Self-Assessment: Level 3

Equal Opportunity Employer
It is ChildFund International's policy to take affirmative action to ensure that applicants are employed and that employees are treated equally during employment without regard to any characteristics or categories protected by applicable laws and ordinances. ChildFund International's commitment to equal employment opportunity governs all aspects of employment at ChildFund International, including but not limited to recruitment, selection, job assignment, rates of pay or other forms of compensation, fringe benefits, promotion, transfer, demotion, career advancement, disciplinary actions, layoff and recall from layoff, termination, selection for training, use of facilities and participation in organization-sponsored employee activities, and general treatment during employment.

ChildFund reports on their affirmative action every year to the Office of Federal Contract Compliance Programs (OFCCP). OFCCP is responsible for ensuring that employers doing business with the federal government comply with the laws and regulations requiring nondiscrimination. There was no investigation or audit suggested by the OFCPP based on our submission for the previous year.

H2. What are you doing to invest in staff development? What indicators demonstrate your progress? What are your plans to improve?

Self-Assessment: Level 1

LEaP
We are currently strengthening our global talent strategy, including learning, engagement, and performance (LEaP). To that end, we provide staff development opportunities (formal and informal, internal and external) based on annual performance and development goals. Currently, we do not have a global staff development budget but ask each division or department, including country offices, to include staff development in their annual budgeting process. Our annual budgeting process, the completion of our annual operating plans, and our global staff engagement survey indicate our progress in this area. We also measure the completion of quarterly review sessions between managers and their direct reports.

H3. How does your organization ensure a safe working environment for everybody, including one free of sexual harassment, abuse, exploitation or any other unacceptable conduct? What indicators demonstrate your progress? What are your plans to improve?

Self-Assessment: Level 3

Risk Assessments, Formal Response
ChildFund International strives to create and maintain a work environment in which people are treated with dignity, decency, and respect, and are able to work and learn in a safe, stimulating atmosphere. ChildFund International believes that any form of discrimination or harassment is misconduct that undermines the integrity of the employment relationship and is detrimental to fulfilling its mission.

Through the leadership of our director of safety and security and our regional safety and security specialists, ChildFund International works diligently to ensure that we conduct regular risk assessments, and that each country office has an approved safety and security plan that aligns and supports the local context and specific

needs of the staff. We have also started the process of developing a roadmap to strengthen the organization's formal response to sexual exploitation and abuse, which is an important element of our Code of Business Conduct and Ethics.

I. Resources Are Handled Effectively for the Public Good

I1. How do you acquire resources in line with your values and globally accepted standards and without compromising your independence?

Self-Assessment: Level 4

Corporate Checks
ChildFund International's corporate partnerships policy and due diligence process set out the process by which ChildFund determines whether or not to accept donations from corporate and corporate foundations.

Face-to-Face Contracts
For face-to-face fundraising ChildFund places a contractual obligation on supplier partners that adequate policies and training are in place around fundraising and to treat all people with dignity and respect. In addition, ChildFund expects its partners to perform their obligations within the ethical and financial guidelines of the Association of Fundraising Professionals.

Foundation and Institutional Check
For foundations and institutional donors, we identify funding opportunities from public sources or through professional contacts. We screen all funding opportunities for their consistency with our program priorities, e.g., child protection, health, education, and with our geographical scope. Screened opportunities pass a second assessment on the consistency of the donor with the core values of ChildFund. ChildFund does not accept funding from donors whose values are not consistent with ChildFund's. ChildFund complies with all program and financial requirements of the donor.

Procurement Policy
The Purchasing Policy and the associated Purchasing Procedure establish minimum standards for purchasing activities at ChildFund to ensure transparency, accountability, value for money, and efficiency; compliance with related corporate policies and procedures, donor requirements, and applicable laws and regulations; as well as to promote regard for the environment. Local laws or donor requirements may be stricter, and if so, will mandate additional requirements for purchasing as deemed appropriate by ChildFund's local entities.

I2. How is progress continually monitored against strategic objectives, and resources re-allocated to optimize impact?

Self-Assessment: Level 4

Balanced Scorecard
ChildFund uses a balanced scorecard as its performance management tool, which enables us to develop targets in our four focus areas: social impact, financials, internal process, and learning and growth. ChildFund follows an annual strategic planning and budgeting process to identify annual goals and targets for each strategic objective. Around the beginning of every fiscal year, we develop annual targets along with quarterly milestones, which the board approves, holding the management accountable for achieving those targets. Every quarter staff and senior management review progress toward targets, subsequently reporting to the board of directors during their quarterly board meetings.

Cluster C – What We Do Internally

The following strategic objectives continue to guide us through financial year 2021:

AREA	OBJECTIVE
SOCIAL IMPACT	1) Deepen our child protection (CP) work to achieve core outcomes for children
	2) Strengthen our partner portfolio
	3) Deepen advocacy for child protection issues
	4) Deepen and enrich donor experiences
FINANCIAL	5) Increase financial health and sustainability
INTERNAL PROCESS	6) Improve efficiency and effectiveness of key processes
LEARNING AND GROWTH	7) Foster a workplace culture that emphasizes innovation to achieve our strategy
	8) Ensure skilled and effective staff

I3. How do you minimize the risk of corruption, bribery or misuse of funds? Which financial controls do you have in place? What do you do when controls fail? Describe relevant situations that occurred in this reporting period. What are your plans to improve?

Self-Assessment: Level 3

Minimizing Risk with Policies, Procedures, Attestations, Training, Hotline, Controls

We minimize the risk of corruption, bribery and misuse of funds by having policies and procedures in place, such as our Code of Business Conduct and Ethics, conflict of interest policy and procedures, fraud prevention and awareness policy and procedures, and whistleblower policy and procedures; by requiring employees attest to their compliance with these policies and procedures each year; and by providing training on these policies and procedures every two to three years. If fraudulent behavior or potential corruption is observed, we have a whistleblower hotline administered by a third party where anonymous reports can be made and will be investigated. Financial controls are in place that may prevent or detect fraud. We have a fully qualified global assurance department who periodically conducts reviews and verifies that the internal controls are properly designed and functioning to minimize the risk of loss.

Correcting Errors, Strengthening Controls

What we do when controls fail depends on what happened when controls failed. If errors occurred when controls failed, we correct the errors and increase the controls over the areas where they failed. If fraud or misappropriation of assets occur when controls fail, we may initiate an investigation into the person who committed the fraud and take action against them if appropriate. As a result, we may put in place or increase controls such as segregation of duties or review of reconciliations.

Relevant Situation

During this reporting period, it appears that in one country office, expenses were not recorded in the proper time period and were hidden by inflating the prepaid expense because the accountant did not want the country office to go over budget in the fiscal year. Accounting controls caught the issue before the books were closed for the year. We will catch this type of behavior sooner in the future by a more detailed review of prepaid account monthly reconciliations.

J. Governance Processes Maximize Accountability

J1. What is your governance structure and what policies/practices guide replacing and recruiting new trustees/board members?

Self-Assessment: Level 3

Trusteeship Committee
As part of our board governance, the board consists of various committees, including executive, marketing, programs, audit, and trusteeship. Based on the length of terms for board members (two four-year terms), the trusteeship committee meets regularly to ensure that we maintain a strong pipeline of member candidates that support the organization's commitment to diversity, e.g., race, gender, professional experience and expertise.

J2. How does your board oversee the adherence to policies, resource allocation, potential risks and processes for complaints and grievances?

Self-Assessment: Level 4

Audit Committee
One of the responsibilities listed in the formal charter of the audit committee of the board of the directors of ChildFund is to provide oversight to the process for the submission, receipt, and handling of concerns and complaints regarding internal controls, auditing matters, code of ethical conduct, standard of conduct, child protection standards, retaliation, harassment, safety, and other workplace issues involving ChildFund International directors, officers or employees as outlined in the procedures and to annually review the procedures and process for appropriateness.

Global Assurance Review and Reporting
The director of global assurance reviews and updates the whistleblower policies and procedures each year. The board's audit committee approves edits (other than minor ones). At every audit committee meeting, the director of global assurance presents statistics about complaints received during the fiscal year. She also presents a list of all open allegations with a brief description of the allegation, their status and the ultimate resolution.

J3. What processes and mechanisms does your organization have in place to handle external complaints including those relating to unacceptable conduct of your staff, volunteers, or partner organizations? Please provide an overview of the number and nature of complaints in the reporting period, how many of those were valid, and of those that were valid, how many were appropriately handled and resolved.

Self-Assessment: Level 3

External Complaints in FY20
At international headquarters, all country offices, and our local partners' locations, we display the various possible ways by which people may report complaints. In fiscal year 2020, we received 18 external complaints regarding the staff of local partner organizations, all of which were properly handled and resolved. Six of the complaints were valid, nine were not valid, and three are in the process of being investigated. The nature of the complaints included three potential violations of the child safeguarding policy, four potential misuse or misappropriation of corporate assets, and 11 potential violations of financial and business integrity.

J4. How are internal complaints handled? Please provide an overview of the number and nature of complaints in the reporting period, how many of those were valid, and of those that were valid, how many were appropriately handled and resolved.

Self-Assessment: Level 3

Internal Complaints in FY20

At international headquarters, all country offices, and our local partners' locations, we display the various possible ways by which employees may lodge complaints. In fiscal year 2020, we received 19 internal complaints regarding the ChildFund staff, all of which were properly handled and resolved. Three of the complaints were valid, 13 were not valid, and three are in the process of being investigated. The nature of the complaints included four human resource issues, two potential health and safety issues, four potential misuses or misappropriations of corporate assets, and nine potential violations of financial and business integrity.

J5. How do you make decisions about the need for confidentiality and protecting the anonymity of those involved?

Self-Assessment: Level 2

Protecting Anonymity

Those receiving the report must protect the confidentiality and anonymity (if requested) of the person making the report and safeguard all communications related to the report to the maximum extent possible. We do not disclose the submitter's identity without their permission, and only if it is necessary for administrative, disciplinary, or judicial action or to ensure due process in the investigation of the allegations made.

K. Leadership Is Dedicated to Fulfilling the 12 Commitments

K1. How is the governing body and management held accountable for fulfilling their strategic promises including on accountability?

Self-Assessment: Level 4

Board and Management Accountability

The CEO Management Team, led by the CEO and including vice presidents of all business units, is the governing body responsible for driving all operational aspects of the organization. The vice presidents work with board members in different committees, continually updating them on progress in the areas of programs, fundraising, investment, trusteeship, and audit. These committees are led by board representatives who provide updates on these critical areas to the larger board every quarter. Each of these committees focuses on strategic priorities, which keeps the organization sustainable and enables growth.

In addition, the board approves the strategic priorities, milestones and targets every year and reviews progress every quarter.

Cluster C – What We Do Internally

K2. What steps have you taken to ensure that staff are included in discussing progress toward commitments to organizational accountability?

Self-Assessment: Level 4

All Levels Feed Scorecard and Reviews

The global annual planning and budgeting process using the balanced scorecard allows development of functional/departmental and country-office plans and budgets to sync with the organizational annual plans and budgets. The process enables engagement of staff in development of measures, targets, annual operating plans and budgets across the organization. Cross-functional global teams assess and in the quarterly reviews, report progress toward annual targets.

K3. What is your accountability report's scope of coverage? Are you reporting for the whole organization or just the international secretariat? For secretariats of international federations, on which issues of accountability (or relating to Accountable Now's 12 commitments) do your members report to you on, and with what frequency? Where there is no routine reporting, how do you use your coordinating functions to elevate attention to accountability issues throughout your federation?

Self-Assessment: Level 3

Scope of Report

We are reporting on behalf of ChildFund International, USA, member of the ChildFund Alliance, and all the country offices managed directly by ChildFund International, USA as subsidiaries. We are not reporting for the secretariat of the ChildFund Alliance, nor for other members of the ChildFund Alliance.

The annual planning and budgeting process highlighted in the question above ensures development of plans and reporting.

All the country offices abide by the global policies and regulations, such as Code of Business Conduct and Ethics, whistleblower and child safeguarding policies, which ensures organization-wide maintenance of standards around policies and processes. Any fraudulent activities are reported to the international office through established mechanisms.