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## **SOS Children's Villages International Secretariat**

### **Independent Review Panel Feedback**

Accountability Report 2019

Review Round May 2021



# **SOS Children's Villages International Secretariat**

## **Feedback from the Independent Review Panel**

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27 May 2021

Dear Ingrid Maria Johanssen,

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.

SOS Children's Villages International's General Secretariat's eighth report is very comprehensive and provides abundant data, strengthening the answers. The responses are transparent about how achievements were rolled out but also about the remaining challenges, demonstrating a strong commitment to improvement.

In spite of being the first report that SOS submits under the new reporting framework, the panel noted very positively the completeness of the answers provided and the cross references made across the report. This made it possible to cross-check different parts of the report when overlapping areas are covered.

Specific areas identified as strengths in the report are the inclusion of former programme participants in social impact assessments (D2), the transparent and robust approach to minimising the risk of corruption (I3), the complaints mechanisms, particularly those concerning child safety (J3).

The panel has noted that the robust policy framework is demonstrated throughout the report. However in some instances it is not clear how the policies work in practice. In future reports, the panel suggests providing examples to illustrate how a particular policy or procedure works in practice.

Specific areas for improvement include: progress and challenges (A3), how partners have gained capacities (E4), and assessment of performance of Senate and management (K1).



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



## **SOS Children's Villages International Secretariat Accountability Report 2019**

### **Review Round May 2021**

#### Opening Statement from the Head of Organisation

The opening statement is written by SOS' interim CEO Steffen Braasch and supported by COO Michael Poeltl. It starts by highlighting the importance of accountability, which is a core value of SOS, in fulfilling its mission.

Progress on strategic developments during the reporting period are outlined, such as the initiation of the Strategy 2030 review and identification of priorities for 2021-24, or strengthening youth participation by involving them in strategy review, advocacy and project delivery.

It highlights that promotion of accountability in governance and management is a current priority, and outlines key initiatives as part of the so-called 'Federation 2030 project', which would enhance accountability.

A forward looking remark, emphasises the importance of the Independent Child Safeguarding Review, which outcomes will be available in 2021 and will drive the



development of safeguarding practice. The new CEO, Ingrid Maria Johansen, who joined SOS in January 2021, is welcomed.

Core dynamic accountability tenets such transparency, continued dialogue with stakeholders and closing feedback loops are demonstrated in the open statement.

Cluster A: Impact Achieved		
A. The impact we achieve		
A1	<p><b>Mission statement and theory of change</b></p> <p>The mission and theory of change are shared. Additional information is provided through links to the <a href="#">Strategy 2030</a> and <a href="#">Who We Are document</a>.</p>	4
A2	<p><b>Key strategic indicators for success</b></p> <p>A table depicting SOS' 7 Strategic initiatives and 16 strategic indicators is provided. The <a href="#">SOS Care Promise</a>, a key programme document, includes quality indicators (those are not published but were shared with the panel) that provide context to the strategic ones, which are monitored twice a year.</p> <p>The response explains how stakeholders were included in consultations to review the strategic indicators, in particular the participation of young people at different stages of the process.</p>	3
A3	<p><b>Progress and challenges over the reporting period</b></p> <p>The response reports on progress and challenges for each of the seven strategic initiatives. Although comprehensive descriptions of progress are provided, for most of the strategic indicators, quantitative data is not provided.</p>	2
A4	<p><b>Significant events or changes regarding governance and accountability</b></p> <p>The following developments and changes are outlined: The strengthening of Safeguarding practices (see C4), the GDPR implications, changes on</p>	4



	the General Secretariat management team, and the new members of the International Senate.	
<b>B. Positive results are sustained</b>		
B1	<p><b><i>Sustainability of your work</i></b></p> <p>The response explains SOS' global results-based management (RBM) approach, which involves planning measures to achieve sustainable benefits for the community. As part of the RBM approach a remarkable <a href="#">social impact assessment and methodology</a> has been developed. It measures the long-term impact on the lives of people SOS works for and with. The publication <a href="#">70 Years of Impact: Improving the Lives of Children without Adequate Parental Care</a> is linked, and its results at individual and community levels, outlined. The impact at individual level is impressive and speaks to a robust programme strategy.</p> <p>The response also explains how SOS contributes to community-based social support systems by providing tools, financial support, etc. An example of this approach in a programme in Nicaragua, is shared.</p>	<b>4</b>
B2	<p><b><i>Lessons learned in the reporting period</i></b></p> <p>It is stated that SOS is committed to continuous improvement and learnings are shared externally and internally through reports and meetings. The response describes key learnings in diverse areas: employability of young adults, child and youth participation, local programme-level partnerships and on the implementation of the RBM approach internally.</p> <p>On Safeguarding a comprehensive list of lessons learnt and planned action is shared, as well as the whole <a href="#">Safeguarding Annual Report 2019/2020</a>.</p>	<b>3</b>
<b>C. We lead by example</b>		
C1	<p><b><i>Excellence on strategic priorities</i></b></p> <p>The response outlines two major initiatives in which SOS played a key role: (1) The 2019 annual resolution on the rights of the child, which theme was the rights of children without parental care that SOS advocated for with</p>	<b>3</b>



	<p>other actors, and (2) advocacy for the EU budget on supporting the most vulnerable children.</p> <p>Also, a project in cooperation with another child-focused organisation is outlined. The project focused at improving outcomes for care leavers (resulting in a <a href="#">call to action</a>).</p>	
C2	<p><b>Expertise is recognised and welcomed by peers and stakeholders</b></p> <p>The response outlines major initiatives carried out by the Joining Forces, an alliance of child-focused agencies SOS is part of and whose actions are mostly taken at national level by country teams. The report <a href="#">A Second Revolution: Thirty Years of Child Rights and the Unfinished Agenda</a> is shared and provides a good overview of the alliance's work. Other initiatives launched during the reporting period within the Alliance are also mentioned.</p> <p>The Prepare for Leaving Care project was awarded the <a href="#">European Social Services Award</a> in the Innovation category.</p>	4
C3	<p><b>Inclusivity, human rights, women's rights and gender equality</b></p> <p>The response states that SOS' work is guided by the United Nations Convention on the Rights of the Child, and by the Guidelines for the Alternative Care of Children. The SDGs also frame SOS work (more details <a href="#">here</a>). Advocacy priorities include inclusion of young people leaving care and prevention of violence against children, among others.</p> <p>The internal policies guiding a rights-based approach are listed and a link to the <a href="#">website</a> where these can be found is shared. The Gender Equality Policy is applicable to all member associations and offices of the General Secretariat, and it is stated that they assess their needs for support on implementation as they address the most significant issues in their contexts.</p> <p>The response also presents results of the roll out of the Gender Equality policy at boards and national directors of members, and recognises the need to improve it in some regions. The panel looks forward to reading how this has been advanced in future reports.</p>	4



	<p>Examples of family strengthening programmes are shared, which illustrate the promotion of women's rights approach. Survivors of domestic violence receive specialized care and access to economic empowerment. Actions also target fathers.</p>	
C4	<p><b>Minimising negative impacts on stakeholders</b></p> <p>The <a href="#">Code of Conduct</a> (available in 6 languages) applies to the whole federation and its implementation is supported with guidance, tools and training.</p> <p>SOS has in place several <b>Child Safeguarding</b> frameworks: <a href="#">SOS Care Promise</a>, <a href="#">Child Protection Policy</a>, and the Code of Conduct. Some of the policy support documents, how-to guides, tools and templates that underpin the implementation of the frameworks are listed. SOS is part of <a href="#">Keeping Children's Safe</a> and holds Level 1 certification. The implementation of these materials and documents are monitored and training is provided. Preventive initiatives include training and workshops.</p> <p><i>Gatekeeping: Ensuring the Most Suitable Care Settings for Children without Adequate Parental Care</i>, was launched in 2019 and it is a document that guides member associations in fulfilling their gatekeeping responsibilities within national social welfare systems.</p> <p>A <a href="#">statement on PSEAH</a> is shared. A federation-wide policy has been approved in 2020 and will be implemented in 2021.</p> <p>The panel notes very positively the very comprehensive response and the robust policy framework in place available online. The panel would like to read more on how the implementation works in practice throughout the Federation. The panel suggests using examples to illustrate approaches to the following: (1) monitoring the implementation of the Code of Conduct, and (2) ensuring the most vulnerable groups are aware of their rights and know how to exert them.</p>	3
C5	<p><b>Responsible stewardship for the environment</b></p>	3



	<p>The <a href="#">environmental policy</a> is a brief document that commits to measuring environmental impacts, holding the organisation accountable, choosing environmentally sustainable options and raising awareness.</p> <p>A table depicting GHGs emissions for the General Secretariat offices (Vienna and Innsbruck) for 2017, 2018 and 2019, shows a decrease in 2019 from the previous year driven by reduction in air travel and optimisation of air conditioning. It is mentioned that the General Secretariat procurement guidelines promote environmentally sustainable products and services, and several examples are provided to illustrate the approach.</p> <p>The panel appreciates the level of detail of data provided here for the two offices in Austria, but invites the secretariat to broaden the scope of the answers (when possible) to the whole federation. If not possible, an outline of what is envisioned to fulfill the commitments as expressed in the environmental policy would be useful.</p> <p>It is stated that raising awareness on environmental protection is embedded in the day-to-day work with children and youth, and an example is provided. Also, a couple of examples of raising awareness internally, are provided.</p>	
<h2>Cluster B: Stakeholder Involvement</h2>		
<h3>D. Key stakeholders are identified with great care</h3>		
D1	<p><b>Key stakeholders and how they are identified</b></p> <p>Key stakeholders groups are listed. The <a href="#">2017 accountability report (pp.18)</a> is referenced as where to find SOS processes and methodologies to identify stakeholders. As part of stakeholders analysis, the identification and prioritisation of the specific groups of children and young people who will benefit from SOS support, is carried out. This exercise includes consultation with community-based organisations when working in partnerships with such organisations.</p> <p>In future reports, the panel suggests addressing how people and communities SOS works for and with are identified.</p>	3



	<p>A child safeguarding focused Stakeholder mapping is done regularly by members every 3-5 years to identify authorities responsible for safeguarding incidents response and prevention.</p>	
D2	<p><b>Reaching out to those impacted or concerned by your work</b></p> <p>The response emphasises the importance of child and youth participation which is achieved through councils, parliaments, advisory boards, networks and other youth structures that brings their perspectives into SOS work. A youth participation policy is under development. The panel notes very positively the inclusion of former programme participants in social impact assessments and invites to include further details on this practice in future reports.</p> <p>How SOS reaches to local authorities and organisations is described in D3. Involvement of other key stakeholders such as former people SOS works for and with community leaders, helps validate and deepen findings in social impact assessments.</p>	3
D3	<p><b>Maximising coordination with others operating in the same space</b></p> <p>SOS' members associations work in partnerships with governments, local authorities, service providers, and CBOs. Networks of care leavers are established by some members. Examples are provided to illustrate the different nature and scope of these partnerships depending on the local contexts. A key criteria for partnering in a particular context is whether the initiative will bring value to the community, using the results-based management (RBM) approach (described in B1). This approach along with overarching policies and frameworks, guides the management of partnerships.</p> <p>In advocacy, SOS's members associations work with different networks and coalitions. The General Secretariat supports members by strengthening their capacities and by reaching out to key policy actors. Also, the General Secretariat's advocacy team manages global partnerships that are replicated at national levels, if relevant. Some examples of partnerships are shared.</p>	4
<p><b>E. We listen to, involve and empower stakeholders</b></p>		



E1	<p><b>Stakeholder feedback</b></p> <p>The response lists the channels different stakeholders may use to provide feedback. For donors, partners, suppliers and service providers, their contact person can be reached out. It is stated that people and communities SOS works for and with, can contact SOS' staff. Anyone can use the <a href="#">dedicated website</a> to provide feedback and raise concerns. Some examples are provided to illustrate SOS' approach to proactively seeking feedback. Federation-wide feedback and complaints requirements are still under development. The panel looks forward to reading about this new federation-wide process.</p> <p>It is stated that feedback from staff and members is provided routinely, and it is actively sought to inform major organisational changes and the development of policies and guidelines. As example, it is explained how feedback was sought during the Federation 2030 and strategy review projects.</p>	3
E2	<p><b>Stakeholder engagement</b></p> <p>A couple of examples are shared on how SOS' members engage with children and young people through their programmes, and how the International Youth Coalition and a youth advisory group were engaged in the work of the General Secretariat. The Prepare for Leaving Care and Leaving Care projects (described in C1) are referenced here as an example of youth participation and peer engagement.</p> <p>During the reporting period, the 'I See You' campaign was the first initiative developing a child-friendly tool with children and young people who helped and provided inputs from the initial stages of the project till the dissemination of the final product.</p> <p>The panel notes positively the participatory approaches and asks whether they are used across the whole federation, or if there are efforts to make it systematic at federation level.</p> <p>The panel suggests that in future reports, engagement with other stakeholders (e.g. partners organisations) is addressed.</p>	3



E3	<p><b>Main likes/dislikes from stakeholders and organisation's response</b></p> <p>In advocacy work, it is stated that positive feedback has been provided by young people participating in events and by EU member states' policy makers, who reach out to SOS for advice. Some examples from a survey carried out by a partner in a youth employability initiative, are also shared.</p> <p>Internally, likes and dislikes gathered through a culture survey part of the Federation 2030 project are shared. The organisation's reaction to the feedback from improvement in areas such as improving change management practices, and on brand position, is briefly outlined.</p>	3
E4	<p><b>People and partners have gained capacities that last beyond your immediate intervention</b></p> <p>The response refers to B1 where children and communities are addressed. The panel points out that partner organisations are also expected to be addressed in this question.</p>	2
<p><b>F. Our advocacy work addresses the root cause of problems</b></p>		
F1	<p><b>Evidence regarding the root causes of the problems you address</b></p> <p>A Research and Learning team at the General Secretariat is a central hub that promotes and facilitates evidence-based programmed development, including supporting the global advocacy team. Key issues identified through an evidence gaps survey are listed in the report.</p> <p>Internally, monitoring and evaluation data drawn from the global presence and experience is used for evidence-based advocacy. It is acknowledged that there is room for improvement in making data more accessible and usable, but also some positive developments on Programme data successfully contributing to advocacy work. It is mentioned that national advocacy teams collaborate and align with the global advocacy agenda.</p> <p>SOS also works on research initiatives in collaboration with other NGOs and academic partners. Several examples to illustrate this approach are shared, such as <a href="#">The United Nations Global Study on Children Deprived of</a></p>	3



	<p><a href="#">Liberty (2019)</a>, and <a href="#">Child Poverty Measurement and Monitoring: The Missing Children (2019)</a>.</p>	
F2	<p><b>Stakeholders support your advocacy work and value changes achieved</b></p> <p>The response states how SOS envisions advocating for changes in the lives of children and young people, putting them at the center of advocacy work.</p> <p>Two main advocacy goals are described. <b>Opening spaces</b> seeks to enable children and young people to be heard. A couple of examples are shared to illustrate the approach, including participation in UN meetings and the production of For the <a href="#">Children We Used to Be</a> blog. The other goal, <b>Supporting Networks</b>, enables young people to work together to fix problems they know first hand.</p>	3
<p><b>G. We are transparent, invite dialogue and protect stakeholders' safety</b></p>		
G1	<p><b>Availability of key policies and information on your website</b></p> <p>An overview of relevant websites and their content is provided. SOS is registered in the <a href="#">EU transparency register</a>, and the federation is starting to report in IATI (three member associations registered so far).</p>	3
G2	<p><b>Pay scale, gender pay gap and top salaries</b></p> <p>Four principles of 'General Secretariat conditions of salary and service to ensure equal pay for work of equal value' are described, these are fairness, transparency, sustainability, and rewards for performance and outstanding results. A third party organisation provides compensation and benefits benchmarking across federation members in 93 countries. Gender pay gap is not measured but it is explained that the salary structure is free of gender bias. Information on how performance is defined for the next year is detailed in H2, enabling better understanding of the transparency of the process.</p> <p>The range of salaries for the five most senior positions is provided.</p> <p>Since SOS has a fair remuneration framework, the panel recommends measuring the gender pay gap as the results might provide useful data to</p>	2



	identify potential gaps at different levels (e.g. in geographical areas or in management positions). The panel also suggests calculating the ratio between top and bottom salaries across the federation.	
G3	<p><b>Ensuring privacy rights and protecting personal data</b></p> <p>The <a href="#">data security and privacy policy</a> addresses the collection of personal info on SOS' website.</p> <p>The protection of Child privacy, especially when using images, is addressed in 11.</p> <p>A data processing agreement that guides the secure treatment of data across the federation has been signed by almost all members. At the General Secretariat, internal processes and mechanisms have been put in place to enhance security and ensure compliance with GDPR.</p>	3
G4	<p><b>Largest donors and their contributions</b></p> <p>The response gives a high level overview of the income sources, and lists the five largest donors and their contribution in 2019.</p>	4
Cluster C: Organisational Effectiveness		
H. Staff and volunteers are enabled to do their best		
H1	<p><b>Recruitment and employment is fair and transparent</b></p> <p>It is stated that SOS strives to be transparent and inclusive in its recruitment practices, and that a HR manual sets 'high-level organizational recruitment standards for member associations'. A job classification system has been rolled out in most of the General Secretariat offices. A set of tables depicting General Secretariat workforce demographics (gender, age, seniority and employment type) is provided. The panel suggests to reflect on the General Secretariat role on ensuring fair recruitment and employment across the federation.</p>	3
H2	<p><b>Staff development</b></p> <p>The response focuses mostly on the General Secretariat staff. Individual development needs are identified through annual appraisal talks where</p>	2



	<p>performance is assessed, feedback exchanged, and career development plan is agreed.</p> <p>Several staff development initiatives are described: a global leadership development project, annual harvesting workshop, and Introduction Days onboarding programme. Digital learning initiatives such as the <i>SOS virtual platform</i> which offers courses on child protection, gender, and leadership among others, are described.</p> <p>A talent identification and succession plan was piloted and key learnings from it are shared.</p>	
H3	<p><b>Safe working environment</b></p> <p>It is stated that the zero tolerance policy for Sexual harassment, exploitation and abuse means that disciplinary action proportional to the severity of the violation will follow. Channels to report are listed here and more details can be found in J3. A safety and security policy support document has been introduced.</p> <p>The response reiterates SOS' commitment to develop a federation-wide policy for prevention of sexual misconduct in the future.</p> <p>Health and safety standards are defined in compliance with local contexts, and examples from the Austrian offices are provided.</p>	2
I. Resources are handled effectively for the public good		
I1	<p><b>Resources are acquired in line with your values, globally accepted standards and without compromising independence</b></p> <p>The fundraising policy framework includes a Fundraising Manual, which includes a set of principles among them, transparency, respect for child rights to privacy, and complying with relevant laws and industry standards. Other relevant documents part of the fundraising policy framework are listed, among them the <i>Protecting Children's Privacy</i> which is consistent with the <i>Code of Conduct on Images and Messages</i> developed by CONCORD, organisation SOS is member of.</p>	3



	Guidelines for assessing whether to accept large donations from companies, foundations and major donors are in place. Due diligence process is conducted every three years.	
12	<p><b>Monitoring of progress and re-allocation of resources</b></p> <p>The response explains that the federation-wide approach to this question remained unchanged in 2018-19 from the <a href="#">last full accountability report (section 5.7)</a>.</p> <p>Upon the Strategy 2030, members develop three year plans that inform the annual budgets. The standardised global Strategy 2030 indicators and KPIs specific to local contexts define focus areas. It is stated that members track their performance at least twice a year. Analytical tools and business intelligence reports are used to identify and interpret deviations.</p> <p>Mid-term and annual planning cycles serve as mechanisms for resource (re)allocation, and the criteria for allocation of international funding is briefly described. A list of recommendations from the financial management work stream is provided, which include the set up of a body to oversee international programme and fundraising investments.</p>	3
13	<p><b>Minimising risk of corruption, bribery and misuse of funds</b></p> <p>An anti-corruption framework is in place, which includes a set of legally binding policies: The <a href="#">Good Management and Accountability Quality Standards</a>, the <a href="#">Code of Conduct</a>, and the <a href="#">Anti-Fraud and Anti-Corruption Guideline</a>. This framework sets quality, ethical, and professional standards, establishes a zero tolerance approach, and establishes responsibilities in preventing and reporting corruption instances. An overview of the number of cases reported and/or identified is by categories provided.</p> <p>The role of the Integrity, Compliance and Legal unit at the General Secretariat is explained, including the maintenance of “a formal, anonymised record of all incoming allegations”, which serves as input for the external <a href="#">Annual Corruption Case Report</a>.</p> <p>A third line of defense entails the Internal Audit unit's role in supervising the federation's risk management, controls and governance processes. The</p>	4



	<p>unit pursues a cross-functional internal audit approach covering not only finance but other areas as well.</p> <p>The panel commends SOS for the transparent and robust approach to minimising the risk of corruption, and considers it a <b>good practice</b>.</p>	
<b>J. Governance processes maximise accountability</b>		
J1	<p><b>Governance structure and recruitment of trustees/board members</b></p> <p>The response refers to the previous <a href="#">accountability report (section 4.1)</a>, as the governance structure described there remains valid</p> <p>A comprehensive overview is provided of the SOS Federation's governance structure, representation, decision-making processes and the roles of the various bodies including the General Assembly, International Senate, Management Council, and Management Team.</p>	<b>3</b>
J2	<p><b>Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes</b></p> <p>The International Senate's Committees oversee programme quality, financial planning and management, Child Safeguarding reports, and corruption case reports. There is also a 'Leadership Selection Committee' that reviews policies on HR, organisation development and compensation.</p> <p>According to the SOS Children's Villages International Statutes, membership may be terminated in case of violations of binding rules and standards. Although there is not an escalation mechanism in place currently, a draft mandate is being considered to address this.</p> <p>The panel suggests providing examples of changes or adjustments made as a result of the involvement of the Senate.</p>	<b>2</b>
J3 and J4	<p><b>Complaints handling mechanisms and overview of complaints (external and internal)</b></p> <p>SOS does not differentiate between internal and external complaints as the external-facing channels are also used by internal stakeholders.</p>	<b>3</b>



	<p>A <a href="#">dedicated website</a> offers separate guidance on how to report child safety concerns, suspected corrupt conduct, feedback and concerns about child and village sponsorships, and any other concerns or feedback. A secure web-based whistleblowing system is available to report child safety concerns, which offers a child-friendly specific channel with adapted communications and guidance. Members are required to make available at least three different reporting channels, which are listed in the response. The availability of reporting channels that are not only web-based, and that participants are made aware of their rights is noted positively by the panel. .</p> <p>A comprehensive overview of complaints and feedback received through the different channels is provided, as well as preventive measures implemented following investigations of incidents. Moreover, the publicly available <a href="#">Child Safeguarding Report</a> offers detailed analysis, lessons learnt and recommendations.</p> <p>The panel commends SOS for a strong approach, particularly those concerning child safety, and notes this remains a good practice.</p> <p>The panel invites SOS to reflect on whether disaggregation of complaints data between staff and externals could provide valuable insights to strengthen complaints mechanisms.</p>	
J5	<p><b><i>Protecting confidentiality and anonymity of those involved in complaints</i></b></p> <p>The identity of whistleblowers and investigation subjects is protected, and information is disclosed to the minimum extent and on a strict need-to-know basis only.</p>	3
<p><b>K. Leadership is dedicated to fulfilling the 12 Commitments</b></p>		
K1	<p><b><i>The governing body and management are held accountable for fulfilling strategic promises</i></b></p> <p>Annual objectives are set for the CEO, COO and CFO by the President based on recommendations by the Leadership Selection Committee who conducts annual appraisals, although this has not happened in 2019.</p> <p>The International Senate does not have a formal performance appraisal and the response does not mention any plan bridging this gap.</p>	1



	<p>The panel requests that in the next report a reflection on the risk of not formally assessing the performance of the Senate, is provided. The panel would also appreciate more details on the lack of appraisals for the management in 2019. The panel suggests SOS to see IPPF's approach (<a href="#">accountability report pp. 27</a>) to these issues.</p>	
K2	<p><b><i>Inclusion of staff in discussing progress toward organisational accountability</i></b></p> <p>The response outlines some activities such as informal meetings where 'accountability topics' can be discussed. It is recognised that more needs to be done to involve members' staff in Accountable Now's reporting process.</p>	<b>2</b>
K3	<p><b><i>Scope of this accountability report and influence over national entities</i></b></p> <p>The major part of the report refers to SOS Children's Villages International, which serves as the umbrella organization of SOS Children's Villages (members of the wider federation).</p> <p>It is explained that statutes of members must be compatible with statutes of SOS Children's Villages International. There is no system for cross-federation reporting to Accountable Now.</p> <p>The panel points out that some Accountable Now members with federatives structures report separately to Accountable Now, a model that allows for members of the federation to receive more specific feedback on their concrete accountability practices. The Secretariat of Accountable Now is available to provide more information and suggestions in this direction.</p>	<b>3</b>