Accountable Now

Member Accountability and Whistleblower Survey

2020/21

August 2021

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<u>Survey Validity Statement</u>

Care should be taken when relying on the findings contained in this report, as the small sample size was insufficient to conclude a valid research approach. In addition, the majority of respondents came from just two of Accountable Now's 25 Member organisations; worked in a General Secretariat or Head Office environment; and were located in the Global North. In this context, <u>these survey results cannot be taken as being a valid representation of the views of staff and volunteers of Accountable Now's member organisations (as a whole).</u>

1   Executive Summary

1.1   Overview

The following report outlines the findings from Accountable Now's 2020/21 Accountability and Whistleblowing survey. The survey collected information from staff and volunteers from Accountable Now's member associations on their awareness, understanding, and perceptions around accountability and reporting within their organisation.

The report is divided into six sections. The first is an executive summary of the survey's findings. This is followed by an overview and background (section two) and the survey methodology used (section three). Section's four to six contain an analysis of survey responses. In order to maintain participant (and their organisation's) anonymity, results have been presented in aggregate form.

It is hoped that the findings from this report will assist Accountable Now and its member associations to better understand staff and volunteer perceptions of accountability and reporting (whistleblowing); and to enable them to make adjustments to their current reporting mechanisms to make them more effective. The survey covers the 22 organisations who were full members of Accountable Now at the time the survey was conducted (see **Appendix A**)

1.2   Key Findings

From an **accountability** perspective, while the survey findings indicate that the majority of respondents felt their organisation usually acted with integrity, and did not condone unethical behaviour, there were a number of areas where respondents felt their organisation did not perform as well. These included: sharing relevant information with staff and stakeholders; holding individuals responsible for their actions; providing support to employees when faced with an ethical dilemma; and taking prompt corrective action when wrongdoing was identified.

With regards to **reporting**, despite most respondents feeling their organisation did not tolerate unethical behaviour, and had implemented a reporting and whistleblowing mechanism, only a small majority indicated that they would feel comfortable using it. While almost half of all respondents had witnessed instances of unethical or corrupt behaviour – of those that had reported it – almost half stated that their organisation hadn't taken the matter seriously (or investigated it), or they didn't know if it had.   A similar number felt that there were obstacles to staff using their organisation's current reporting system.

While the survey's key findings have been outlined below, care should be taken when drawing any conclusions, as the small sample size – combined with the biases identified during the data analyses phase – has meant that the results can't be taken as being representative of the views of staff and volunteers of Accountable Now member associations as a whole (see **Section 3.5** and **Section 3.5** for more).

1.2.1 Accountability

- On the whole, respondents felt that their organisation was **ethical,** with around four out of five respondents stating that it (always or usually) **acted with integrity and honesty** (80.6%), and **encouraged and promoted ethical behaviour** (84.6%).

- When it came to **organisational accountability** however, the figure dropped, with 70.2% of respondents feeling that their organisation (always or usually) **accepted responsibility for its decisions** and 65.4% feeling it **operated in a transparent manner**. Just 62.5% felt that their organisation (always or usually) **shared relevant information with staff and stakeholders** (62.5%).

- With regards to **individual accountability**, while 74.9% of respondents felt that their organisation (always or usually) **put systems in place to ensure staff acted appropriately at all times**, only 64.8% of them felt that their organisation **encouraged staff and other stakeholders to express concerns and raise grievances,** showing a potential disconnect between policy and action.

- When it came to **providing support and taking action**, less than two thirds (or 63.3% of respondents felt their organisation **provided appropriate tools and support to staff when faced with an ethical dilemma**, while only 59.4% felt that **prompt and firm corrective action was taken when wrong doing was identified** . A similar number (58.8%) felt their organisation **held individual staff members accountable for their actions.**

1.2.2 Reporting and Whistleblowing

- When it came to the **organisation's attitude and approach to whistleblowing**, four out of five respondents (or 82.7%) felt that their organisation **did not tolerate unethical behaviour, and took firm corrective action when it took place**. A similar percentage (83.2%) felt that their **organisation had implemented policies that had helped develop an ethical workforce, and foster an organisational culture in which inappropriate behaviour was not acceptable**.

- Just over three-quarters (or 76.0%) of respondents stated that their organisation: **had a reporting or whistleblower policy and procedure in place (and actively encouraged its use)**; and **appropriately managed allegations of unethical (or corrupt) behaviour, and ensured they are investigated, reported and closed**.

- While 86.2% of respondents advised they were **aware of their organisation's procedures and mechanism to use when reporting suspicions of unethical behaviour,** just under three-quarters (or 73.4%) felt the **current procedures or mechanisms were appropriate.**

- When it came to **reporting unethical behaviour (or corruption)**: only 70.7% of respondents said they **felt free to report it**; and 66.5% said they **had used it, or would be comfortable using it**. When asked if they felt **confident that the process would respect their confidentiality and protect them from reprisal** the figure dropped to just 60.5% of total respondents.

- Almost half of respondents (or 42.7%) said that they had **witnessed unethical (or corrupt) behaviour taking place within their organisation, or within a beneficiary or partner's organisation**.

- While 80.2% of them **had reported it,** it means that one out of five (or 19.8%) **of actual, or suspected, cases of unethical or corrupt behaviour witnessed, goes unreported.**

- Of those cases that were reported, 40.6% of respondents stated that the report had **not been or investigated or taken seriously**, or they **didn't know** if it had. Of those who stated that their report had been taken seriously just 39.1% felt the organisation had **taken effective action in response to the concerns**.

- Almost one in two (or 46.4%) of respondents felt there were obstacles to using their organisation's current reporting mechanism. The majority of them related to a lack of **trust**, followed by a lack of **knowledge or clarity** in the process in place.

2 Background and Objectives

2.1 Background

Based in Berlin, Accountable Now is a membership network that works with civil society organisations (CSOs) from across the world on improving accountability practices through a comprehensive reporting process. Founded in 2008 by 10 leading international CSOs, including development, humanitarian, environmental, rights based and advocacy organisations, it now has 25 Members active in more than 150 countries[1].

Accountable Now Members are required to report annually against 12 Accountability Commitments. These Accountability Commitments stem from the Global Standard for CSO Accountability initiative, and are at the core of what Accountable Now regard as good practice in CSO accountability.

A review of these reports by Accountable Now's Independent Review Panel, highlighted reporting and whistleblowing as a general area for potential improvement. In addition to this, Accountable Now members had expressed interest in whistleblowing resources. Based on this, Integritas360 (on behalf of the Accountable Now Secretariat) designed and carried out an annual survey on the topic amongst Accountable Now's Member organisations.

2.2 Objectives

The objective of the survey was to collect information from staff and volunteers of Accountable Now Member organisations (MOs) on accountability related to reporting and whistleblowing. Its main purpose was to enable MOs to better understand the view of their staff and to identify areas for potential improvement.

The survey itself centred on the following four areas:

- How open and accountable was their organisation in general?

- Had it implemented various elements of a reporting / whistleblower framework?

- How did it react to reports of actual, or suspected, cases of unethical behaviour and / or corruption?

- Are there any obstacles to staff or volunteers using the current mechanism in place?

As the purpose of the survey was not to collect information on specific incidents that may have occurred, respondents were advised that if they did have information on inappropriate activities having taken place, they should report it to the MO via its current reporting process.

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[1] A list of Accountable Now Member associations at the time the survey is listed in **Appendix A**.

3   Survey Design and Methodology

3.1   Survey Design

Designed by Integritas360, the survey was built using the online survey development tool Survey Monkey, and used to collect information on the perceptions regarding accountability and reporting / whistleblowing from staff and volunteers of Accountable Now MOs.

In order to ensure a higher level of response, the survey was kept as short as possible, and consisted of 14 single-coded multiple-choice questions. Depending on the responses given, participants were asked to answer either 12 or 14 of the questions asked. As the aim was to obtain respondent's perceptions, the questions were designed to ensure that there were no 'right' or 'wrong' answers.

While it was estimated that respondents would take between five and 10 minutes to complete the survey, the actual time taken averaged 5:53 minutes. An overview of the **questionnaire's design** has been attached as **Appendix B.**

3.2   Survey Tool and Distribution Method

Communication and sharing of the survey with MOs, was carried out by Accountable Now's Secretariat. A variety of methods were used including: one-on-one conversations with MO representatives; inclusion in three of Accountable Now's newsletters (June 2020, January 2021, and April 2021) sent to all members; and two informal direct mailings sent to individuals who the Secretariat thought would most likely be interested in being involved, or who had sufficient seniority to promote it within their MO. Links to the actual survey were included in the various communications sent out.

This supported by Integritas360, who prepared an initial concept note for sharing with MOs (by the Secretariat), and conducting a joint Q&A session in July 2020 for those MOs who had expressed an interest in their organisation participating.

3.3   Data Collection and Analysis

While the data collection phase was expected to last between six and eight weeks, this was extended, with the survey remaining open from September 2020 to May 2021.

The completed survey questionnaires were first analysed using Survey Monkey, then downloaded (via a CSV file) for further coding and analyses. In order to protect the anonymity of the respondents and their MO, the results were reported in aggregated form only.

3.4   Sample Size, Response Rate and Confidence Levels

A total of **236 responses were received**. Unfortunately, the low response rate was insufficient to calculate an appropriate confidence level or margin of error. In combination with the biases outlined in **Section 3.5** (below), it means that **the survey findings cannot be taken as representative of the views of staff and volunteers of Accountable Now MOs as a whole.**

3.5   Biases and Limitations in interpreting the data

Outlined below are a number of potential biases and limitations – that Integritas360 feels – **may have materially impacted the validity of survey's overall findings.**

3.5.1   Survey Biases

An analysis of the survey demographics showed that: **the majority of respondents came from two of Accountable Now's 22 MOs; worked in a General Secretariat or Head Office environment; and, were located in the Global North** (See the **Table** below. As integrity related risks at an organisation's *centre* (such as in its general secretariat) are markedly different from those faced by the *periphery* (which tend to be program delivery countries usually operating in the Global South), the respondent's demographics would have materially impacted the survey results.

Bias	Description
Head Office / General Secretariat	Just over four out of five (or 82.5%) of all respondents were located in their organisation's *Head Office* (at international, regional or country level), while just over half (or 53.9%) of all respondents worked in the MOs *International Head Office* or *General Secretariat.*
Geographical	Two-thirds (or 64.5%) of all respondents came from countries in the Global North while just under half (or 44.2%) of all respondent's came from a single Continent, and 35.0% from just two countries.
Member Association	Although responses were received from 12 of the 22 Accountable Now MOs, four out of five respondents (or 79.2%) were from just two MAs.

3.5.2 Survey Limitations

The following limitations may also have impacted the survey data results:

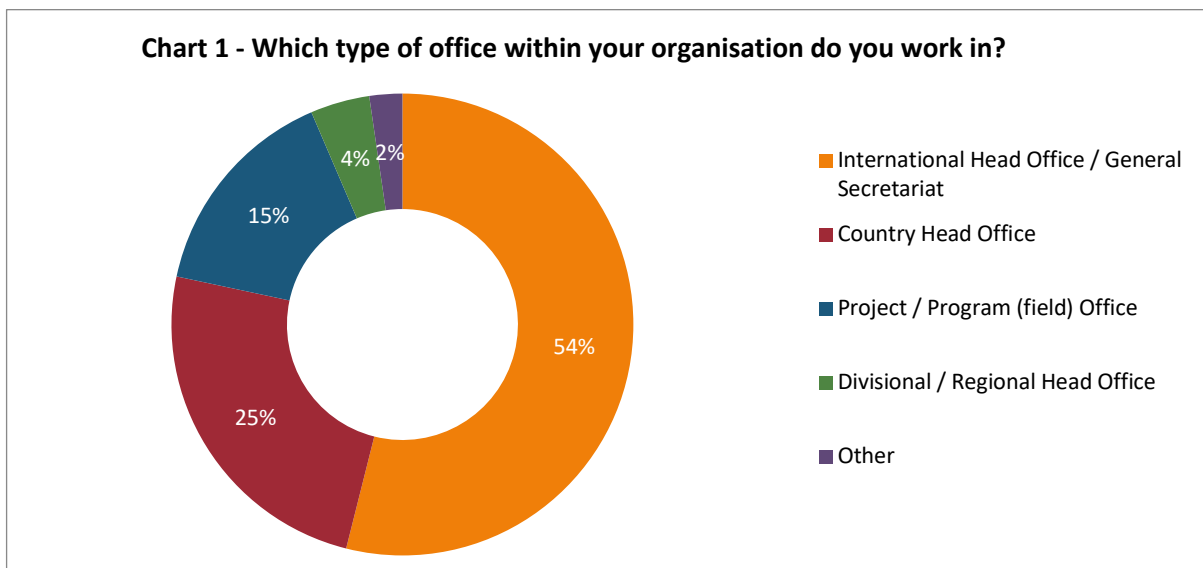| Limitation	Description
Survey Distribution / Endorsement	While Accountable Now's Secretariat used various methods to engage with MOs on the survey, there was no uniform approach on how individual MOs promoted or shared it with their staff. As a survey's response levels are highly dependent on whether its formally endorsed, promoted and/or encouraged by an organisation's management, this limitation could have had a material impact on the uptake of staff in some MOs.
Language	The survey questionnaire was only made available in English (Accountable Now's lingua franca). While this may have affected response levels in certain environments, it is unlikely to have had a material impact.

4 Respondent Demographics

4.1.1 Member Organisations

Of the 22 Members of Accountable Now (at the time the survey was conducted), responses were received from staff members and volunteers of 12 of them – See the **Table** below. It should be noted however that **79% of all respondents came from just two MOs** (**See Section 3.5.1** above).

Number of Responses by Member Association	Member		Number of Respondents	
	Number of Members	%	Number of Respondents	%
0	10	45%	0	0%
1 to 10	8	36%	23	10%
11 to 50	2	9%	26	11%
50+	2	9%	187	79%
Total	**22**	**100%**	**236**	**100%**

4.1.2 Office type

Of the 236 responses received: just over half (or 53.9%) came from *International Head Office and General Secretariat level*; a further 24.4% came from *Country Head Offices*, and 15.2% from *Project and Program (field) offices*. The balance was made up of staff from *Divisional and Regional Head Offices* (4.2%) and *Other* (2.3%) – see **Chart 1** below. In total, 82.5% worked in a head office or general secretariat environment (See **Section 3.5.1** above).

Chart 1 - Which type of office within your organisation do you work in?

- International Head Office / General Secretariat — 54%
- Country Head Office — 25%
- Project / Program (field) Office — 15%
- Divisional / Regional Head Office — 4%
- Other — 2%

4.1.3 Geographic Location

In terms of location, 44.2% of all respondents came from a single region: *Europe*. A further 42.4% was split between *Africa* (22.1%) and *North America* (20.3%). The balance of respondent's came from *Asia* (8.3%), *Latin America and the Caribbean* (1.8%) and *Australasia and the Pacific* (just 0.5%) – see **Chart 2** below.

Chart 2 - Which Region are you based in?

Region	Percentage
Europe	44.2%
Africa	22.1%
North America	20.3%
Asia	8.3%
Latin America & the Caribbean	2.8%
Middle East	1.8%
Australasia & the Pacific	0.5%
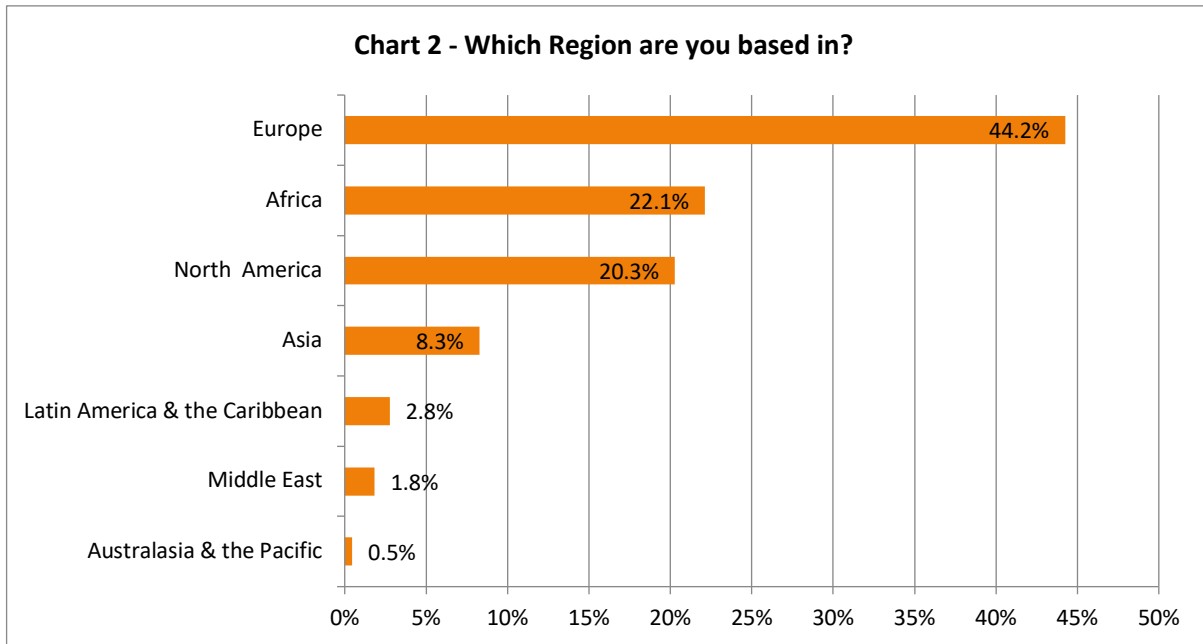
From a country perspective, half of all respondents (or 51.6%) came from just five countries, while 19.8% came from a single country (See **Section 3.5.1** above).

4.1.4 Duration / Length of Service

Just over one-third (or 34.1%) of all respondents have worked for their organisation for more than 10 years. A further 27.7% had worked for their organisation for two years or less, and 21.7% between three and five years. See **Chart 3** below**.**

Chart 3 - How long have you been with your organisation?

Duration	Percentage
0–2 years	27.7%
3-5 years	21.7%
6-10 years	16.6%
10+ years	34.1%
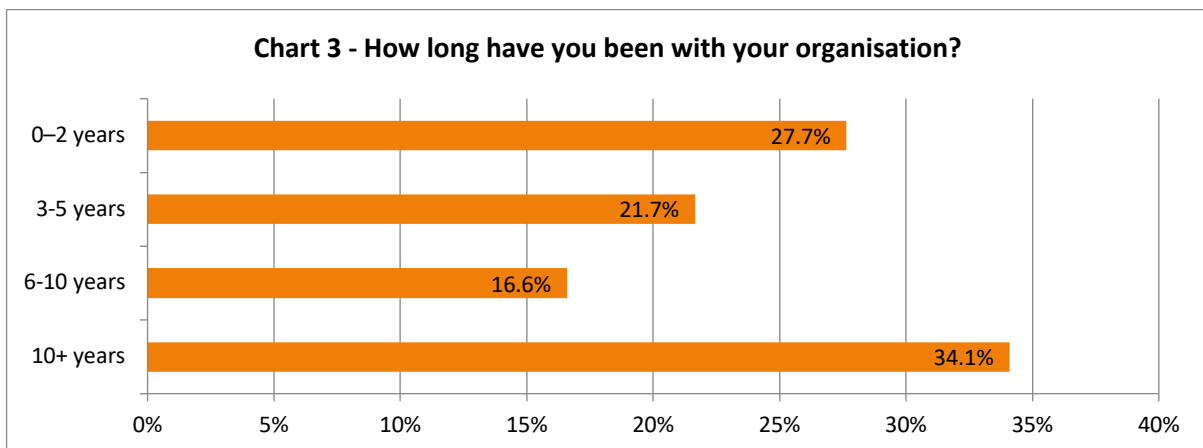
4.1.5 Level within the Organisation

From a 'contribution level', just under half of all respondents (or 45.6%) classified themselves as *Individual Contributors*, 37.8% as *Supervisory/Management*, and 15.7% as *senior management*. Just under 1% of respondents were volunteers – See **Chart 4** below.

Chart 4 - What is your level within the organisation

- 0.9%
- 15.7%
- 45.6%
- 37.8%

Senior Management (CEO, Regional Director, Country Director, Executive/Senior Manager)

Supervisory/Management (roles that involve directing and guiding staff)

Individual Contributor (roles that operate as a team member or work independently)

Volunteer
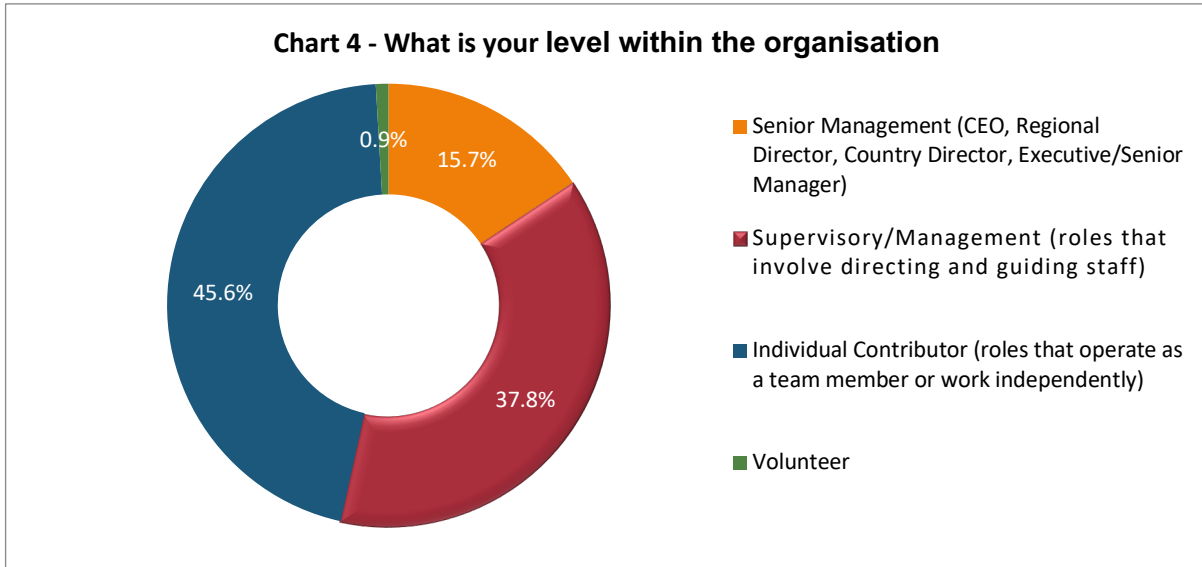
5 Accountability

As a starting point, the survey gauged participant's perceptions around *accountability*, in particular whether:

- The organisation – as a whole – acted in an accountable manner; and

- Whether it supported its staff and held them accountable for their actions.

5.1 How accountable is your organisation?

As a whole, respondents felt that their organisation was ethical, with around four out of five feeling that it (always or usually) **acted with integrity and honesty** (80.8%), and **encouraged and promoted ethical behaviour** (84.6%).

When asked about **accountability** however, the figure dropped, with just over two-thirds (or 70.2%) of all respondents stating that their organisation (always or usually) **accepted responsibility for its decisions**. When asked about **transparency and the sharing of information**, it fell even further, with just 65.4% of respondents stating that their MO (always or usually) **operated in a transparent manner** and 62.5% (always or usually) **shared relevant information with staff and stakeholders** – See **Chart 5** below.

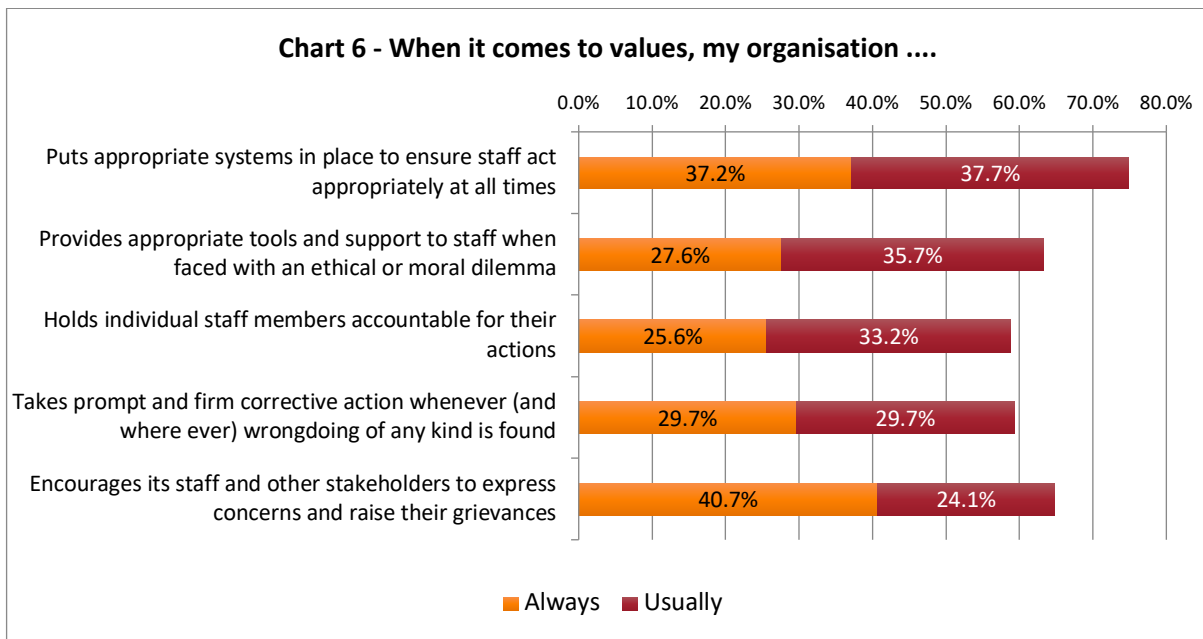Chart 5 - When it comes to values, my organisation ....
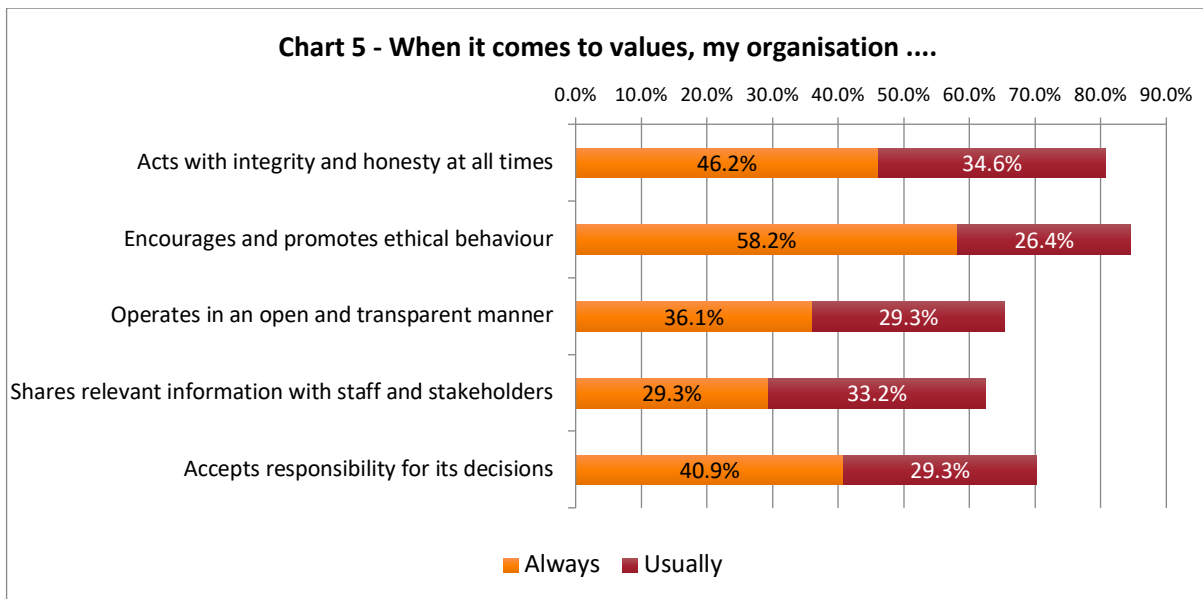
5.2 Does your organisation actively promote it?

In addition to asking respondents about their perceptions on how accountable their organisation was, they were also asked a number of questions around how – and if – their organisation promoted it (including whether staff were held accountable for their actions).

While around three quarters (or 74.9%) of all respondents felt that their organisation (always or usually) **put appropriate systems in place to ensure staff acted appropriately at all times**, just 64.8% felt that their organisation (always or usually) **encouraged staff and other stakeholders to express concerns and raise grievances.**

Although a similar number of respondents felt their organisation (always or usually) **provided appropriate tools and support to staff when faced with an ethical dilemma** (63.3%), this dropped when it came to whether their organisation: (always or usually) **took prompt and firm corrective action when wrong doing was identified** (59.4%); and (always or usually) **held individual staff members accountable for their actions** (58.8%) – See **Chart 6** below.

Chart 6 - When it comes to values, my organisation ....

	Always	Usually
Puts appropriate systems in place to ensure staff act appropriately at all times	37.2%	37.7%
Provides appropriate tools and support to staff when faced with an ethical or moral dilemma	27.6%	35.7%
Holds individual staff members accountable for their actions	25.6%	33.2%
Takes prompt and firm corrective action whenever (and where ever) wrongdoing of any kind is found	29.7%	29.7%
Encourages its staff and other stakeholders to express concerns and raise their grievances	40.7%	24.1%

■ Always ■ Usually

6 Reporting and Whistleblowing

The survey also gauged respondent's perceptions around reporting and whistleblowing, in particular:

- Their organisation's attitude towards reporting, as well as the respondent's knowledge of its reporting mechanism;

- The proportion of respondents who had witnessed (or had suspicions) of unethical or corrupt behaviour, how many had reported it, and how their had organisation had reacted to it; and,

- Whether there were any obstacles to staff using their organisation's current reporting mechanisms.

6.1 Approach and knowledge of reporting mechanisms

6.1.1 Accountability and reporting

Respondents were asked about their organisation's attitude and approach to whistleblowing. Four out of five (or 82.7%) felt that their organisation **did not tolerate unethical behaviour, and took firm corrective action when it took place**. A similar number (83.2%) felt that their **organisation had implemented policies that had helped develop an ethical workforce, and foster an organisational culture in which inappropriate behaviour was not acceptable**.

When it came to whether their organisation: one, **had a reporting or whistleblower policy and procedure in place (and actively encouraged its use)**; and two, **appropriately managed allegations of unethical (or corrupt) behaviour, and ensured they are investigated, reported and closed,** the figure dropped to 76.0% of total respondent. See **Chart 7** below.

Chart 7 - When it comes to accountabiility & reporting, my organisation ...

	Agree	Neither Agree/Disagree	Disagree
Does not tolerate any form of unethical (or corrupt) behaviour, and takes prompt and firm corrective action whenever it is found	82.7%	11.7%	
Has implemented policies that have helped develop an ethical workforce and foster an organisational culture in which…	83.2%	9.2%	7.7%
Has a reporting / whistleblower policy and procedure in place, and actively encourages staff to use it	76.0%	15.3%	8.7%
Appropriately manages allegations of unethical (or corrupt) behaviour, and ensures they are investigated, reported…	76.0%	15.8%	8.2%

## 6.1.2 Do staff know what reporting mechanism to use?

Respondents were also asked about their level of awareness and understanding of key elements of their organisation's reporting framework (re unethical and/or corrupt behaviour).

While 86.2% of respondents felt that they were **aware of their organisation's procedures and mechanism regarding the reporting suspicions of unethical behaviour (such as corruption)**, just under three-quarters (or 73.4%) of them felt they **were appropriate** (See **Chart 8** below).

Chart 8 - Knowledge of the Organisation's Reporting Process and Procedure
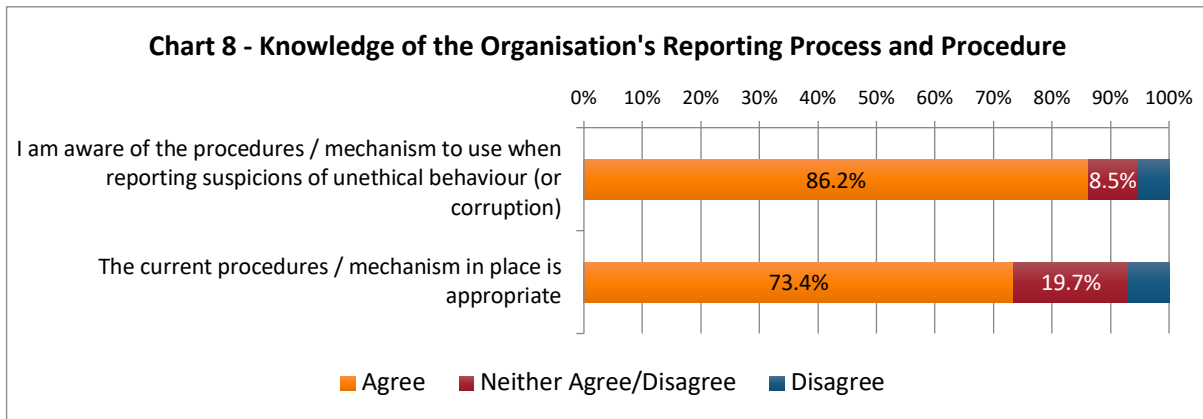
6.1.3 Are staff comfortable using it?

While only 70.7% of respondents said they **felt free to report incidents of suspected corruption**, 66.5% of them said they **had used it, or would be comfortable using it**. When asked if they felt **confident that the process would respect their confidentiality and protect them from reprisal** (a key determinant in a reporting mechanism's success), the figure dropped to just 60.5% of all respondents (see **Chart 9** below).


Chart 9 - Using the Organisation's Reporting Process and Procedure
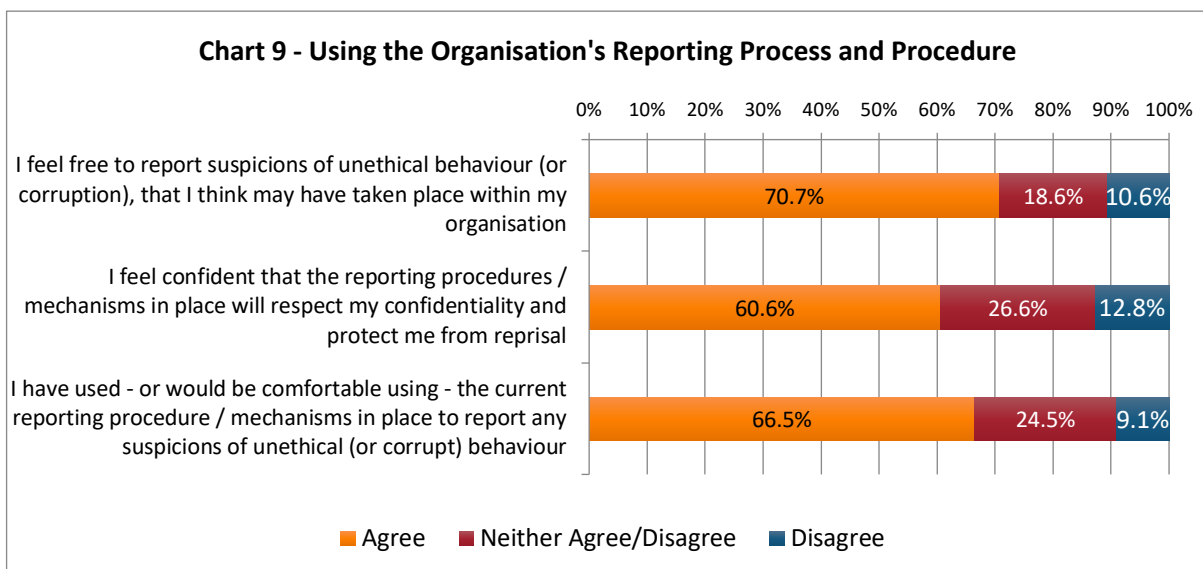
6.2 Treatment of Unethical (or Corrupt) Behaviour

6.2.1 Have staff witnessed and/or reported unethical behaviour?

Nearly half (or 42.7%) of all respondents said that they had **witnessed – or had suspicions of – unethical (or corrupt) behaviour having taken place within their organisation, or within a beneficiary or partner's organisation** (See **Chart 10** below).

Chart 10 - Have you ever witnessed or had suspicions that unethical (or corrupt) behaviour may have taken place within your organisation?

Have you ever witnessed or had suspicions that unethical (or corrupt) behaviour may have taken place within your organisation or within a beneficiary or partner's organisation?

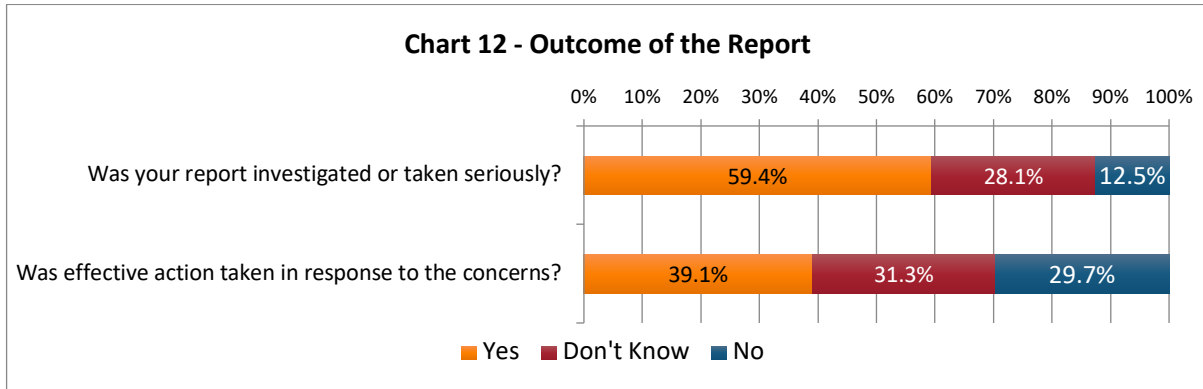| Yes	Don't Know	No
42.7%	15.1%	42.2%
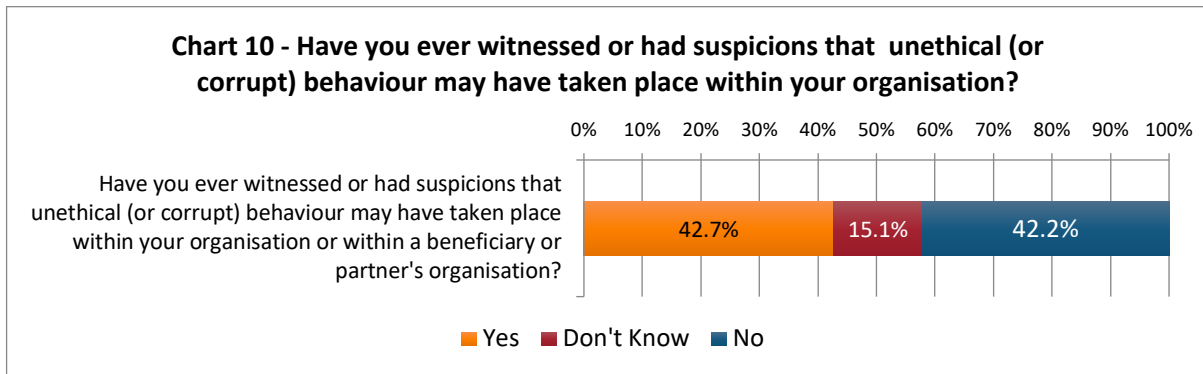
Of those who had witnessed it, four out of five (of 80.2%) **had reported it to someone within their organisation** (See **Chart 11** below). **This indicates that 20% of actual (or suspected) instances of unethical or corrupt behaviour witnessed, is not reported.**

Chart 11 - Did you report it to someone within your organisation?

- Yes
- No

20%

80%
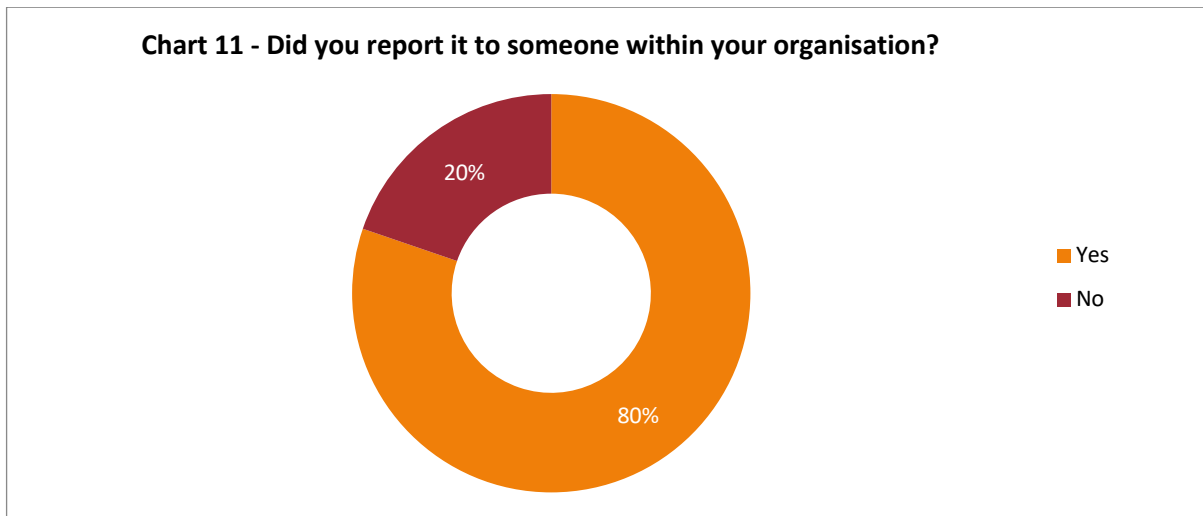
6.2.2 What was the outcome?

Of the respondents who advised they had reported the incident, just over half (or 59.4%) said that **it had been investigated or taken seriously.** In 40.6% of cases however, respondents advised that their report had either **not been or investigated or taken seriously** (12.5%), or they **didn't know if it had** (28.1%).
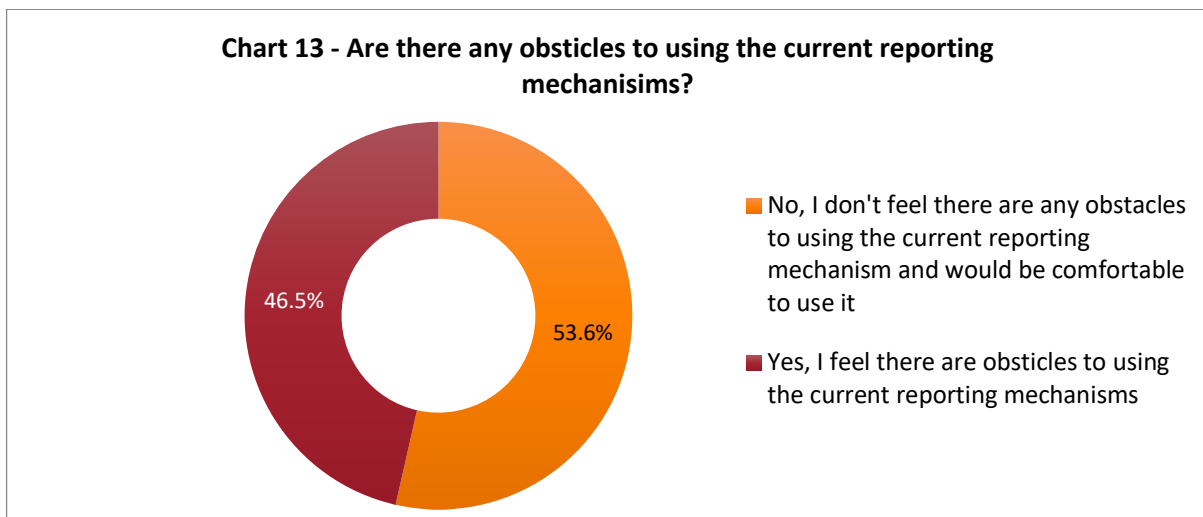
Of those who advised that their report had been taken seriously: 39.1% felt the organisation had **taken effective action in response to the concerns;** 31.3% felt that their organisation hadn't; and 29.7% said they didn't know (see **Chart 12** below).

Chart 12 - Outcome of the Report

	Yes	Don't Know	No
Was your report investigated or taken seriously?	59.4%	28.1%	12.5%
Was effective action taken in response to the concerns?	39.1%	31.3%	29.7%

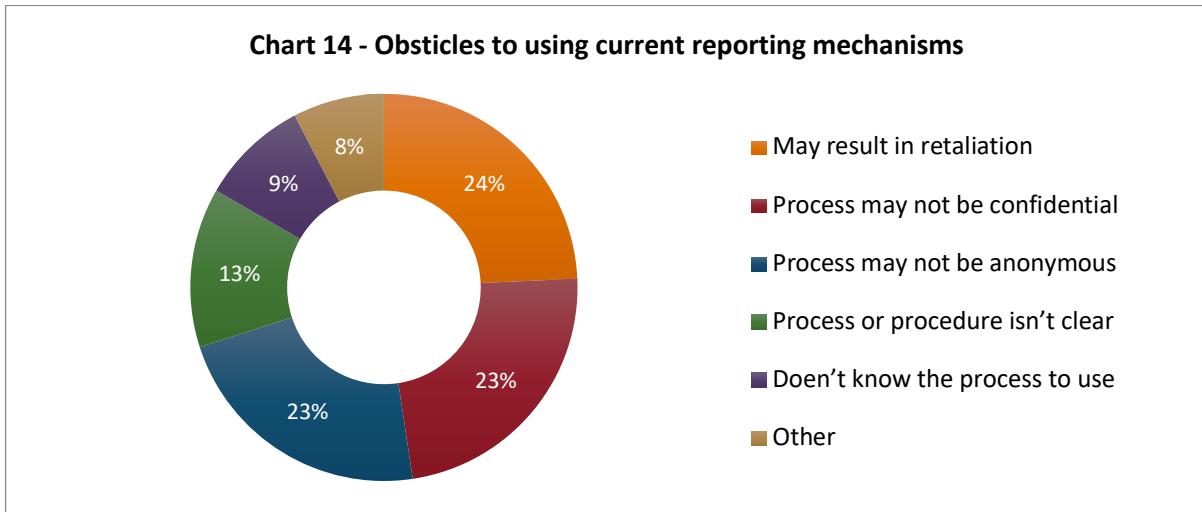## 6.3 Obstacles to staff using the current reporting mechanisms

6.3.1 Are there obstacles to using the current reporting mechanism in place?

When it came to reporting instances of unethical or corrupt behaviour, almost half (or 46.9%) of respondents felt there were obstacles to using their organisation's current reporting mechanism – **See Chart 13** below.

Chart 13 - Are there any obsticles to using the current reporting mechanisims?

46.5% 53.6%

- No, I don't feel there are any obstacles to using the current reporting mechanism and would be comfortable to use it
- Yes, I feel there are obsticles to using the current reporting mechanisms

6.3.2 Are there obstacles to using the current reporting mechanism in place?

Of those respondents that felt there were obstacles in place to using their organisations reporting system, just over two thirds (or 70%) felt that it **related to an issue of trust**, in particular: the **fear of retaliation,** or other negative consequence being taken against them if they made a report; concerns around **confidentiality**; and issues of **anonymity**. This was followed in turn by a **lack of clarity** (13.3%) **and knowledge** (9.0%) of the process itself – See **Chart 14** over-page.

Chart 14 - Obsticles to using current reporting mechanisms

Legend:
- May result in retaliation
- Process may not be confidential
- Process may not be anonymous
- Process or procedure isn't clear
- Doesn't know the process to use
- Other

Chart values: 24%, 23%, 23%, 13%, 9%, 8%

The balance of the participants who listed 'Other' obstacles being in place, listed the following:

- *"I am concerned reporting will not necessarily lead to action"*

- *"The problem is not the the [sic] whistleblowing part - it is the responding by the organisation to the "reported suspected case of unethical or corrupt behavior [sic]"*

- *"It depends on the nature of the complaints, we are ok with child safeguarding but we have no mechanism to report bullying, harrassment [sic] or unethical behaviour of management or other staff"*

- *"No se informa de los resultados de denuncias realizadas" [The results of complaints made are not reported]*

- *"Management at the top are biased and in some instances involved thus the case may/ may not be taken seriously depending on who in the process chain receives the case"*

- *"Especially when suspicions of integrity violations concern higher level staff, the lack of transparency makes it very difficult to follow the process, leading to expectations that the truth may not all come out"*

- *"I am concerned nothing will happen if I report"*

- *"Huge difference between saying and doing: reporting is encouraged over and over again but accountability mechanisms are completely missing. Requests for accountability mechanisms lead to answers like: things take time, you need to understand we are still learning....the organization however is very worried about their public image. For that, they have money to hire pricey agencies"*

- *"A possible obstacle could be bureaucracy because of the centralized system. (I am not sure, but its [sic] possible)"*

- *"I am concerned that our senior leadership is not taking appropriate action"*

- *"No hesitation regarding external to organisation or if would be internal sexual harassment [sic] or financial accountability, however within office issue relating to powerrelated [sic] behaviour, slightly more hesitation depending on who it concerns - powerdynamics [sic] and confidentiality might negatively impact me*

- *"There is a deliberate effort to demand that staff identify themselves when whistleblowing. This is aimed at scaring away anyone who would consider using the mechanism"*

- *"You will be frustrated to leave opportunites [sic] closed"*

- *"I know of confirmed cases of retaliation against whistleblowers in Asia"*

- *"The obstacle is that online reporting is probably more formalised and easier to hold accountable (as we have an email trail). We're getting better with offline reporting in communities - and we're seeing big improvement - but it's hard to imagine that offline reporting of concerns is as effective"*

- *"The whistle blowing process does not have full legal backing"*

- *"I´m not sure in which timeframe actions would be taken against unethical behaviour etc"*

- *"Referral system doesn't seem to be maintained well"*

- *"Concerned that I may just be hearing rumors [sic] that I am unable to verify"*

- *"Not sure if independent"*

- *"[Member X] employees strongly associated with the Church have their own set of rules and corrective measures. It's definitely not an objective system"*

APPENDIX A – Accountable Now Member Organisation's

The following organisations were member organisations of Accountable Now at the time the survey was conducted:

- ActionAid

- ADRA

- Amnesty International

- ARTICLE 19

- Care

- CBM

- ChildFund Australia

- Child Fund New Zealand

- CIVICUS

- Educo

- Greenpeace

- MIO-ECSDE

- Oxfam

- Plan International

- Restless Development

- SightSavers

- SOS Children's Villages International

- Taiwan Fund for Children's and Families

- Terre des Hommes

- Transparency International

- World Vision International

- World YWCA

APPENDIX B – Questionnaire Design

Divided into three parts, the survey consisted of 14 single-coded multiple-choice questions. Depending on the responses, participants were required to answer between 12 and 14 questions in total. An overview of this is contained in the table below.

	Focus	Question types
Part 1	Demographics	Six questions in total
Part 2	Accountability	Two questions on the respondent's perceptions as to whether they felt that their organisation: ● acted in accordance with its ethical values; and, ● supported it staff around reporting and held them accountable.
Part 3	Reporting and Whistleblowing	Four to six questions (depending on the response given) on: ● Their organisation's reporting and whistleblowing processes and procedures; ● Whether respondents had witnessed or had suspicions that unethical behaviour had taken place; if so whether they had reported it; and, what action the organisation took; and, ● Whether respondents felt there were any obstacles to using their organisation's current reporting mechanism.