



**Accountable
Now**

GLOBAL STANDARDS LOCAL TRUST



Plan International Inc. Independent Review Panel Feedback

Accountability Report 2019-20
Review Round July 2021

Accountable Now · www.accountablenow.org ·

Secretariat: % MACHWERK in der Alten Münze, Am Krögel 2, 10179 Berlin, Germany

International NGO Charter of Accountability Ltd · German Registration Number: HRB 212396 B · VAT ID: 27/640/02763



Plan International Inc.

Feedback from the Independent Review Panel

Review Round July 2021

20th July 2021

Dear Anne-Birgitte Albrechtsen,

Thank you for submitting your accountability report. We, the Independent Review Panel of Accountable Now, appreciate your efforts to strengthen accountability to communities, local partners, supporters, staff, donors, or other key constituencies. Our key focus is on accountability to those you serve. It is against this background that we critically discussed your report and came to the individual assessment below.

The twelfth accountability report from Plan International Inc. (PII) is easy to read and provides a good understanding of the organisation's overall accountability approach, which demonstrates a commitment to accountability.

The Panel has identified the following strengths in the report: lessons learnt (B2); board oversight of adherence to policies (J2); and, internal complaints mechanisms (J4).

The Panel notes positively the comprehensive policies, mechanisms and procedures implemented by PII to ensure coherence, relevance and transparency towards greater accountability. However, in some sections of the report the Panel was unable to evaluate the extent to which these initiatives are systematically working in practice and are effective. In future reports evidence and examples to illustrate how policies have been implemented would help the Panel to better understand how accountability practices have been embedded.

Specific areas for improvement flagged by the Panel are: excellence on strategic priorities (C1); people and partners have gained capacities that last (E4); and, recruitment and employment is fair and transparent (H1).

Overall, the panel remains satisfied with PII's commitment to dynamic accountability, and finds its accountability practices to be sound. The next report should be a brief



interim report on 2020/21, focusing on any major accountability related updates as well as the areas for improvement flagged above.

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





Plan International Inc.'s Accountability Report 2019-20

Review Round July 2021

Opening Statement from the Head of Organisation

The opening statement by PII CEO, Anne-Birgitte Albrectsen, reflects on the pandemic and the importance of resilience. It highlights the measures enacted in the areas of environmental impact, feminist leadership principles, and power structures.

The importance of openness and transparency is emphasised, and efforts on feedback mechanisms for staff and children are listed. Measures to address racial justice and intersectional feminism are highlighted, in particular an Anti-Racism Action plan for the whole organisation covering a wide range of areas from recruitment to data collection.

The opening statement also emphasises the importance of accountability, and listening and being guided by local partners and communities to achieve lasting change. This reflects a strong commitment to the dynamic accountability principles that Accountable Now promotes.

Cluster A: Impact Achieved

A. The impact we achieve

A1	<p>Mission statement and theory of change</p> <p>The mission statement (purpose) is shared. The Global Theory of Change, displayed as a diagram, guides the six “Areas of Global Distinctiveness”, one of them being “Girls, boys, youth as active drivers of change”.</p>	4
A2	<p>Key strategic indicators for success</p> <p>An overview of the <i>Strategic Dashboard</i> which includes the four areas where PII is seeking to make change is shared. Strategic indicators derived from the four areas are provided in A3.</p>	3



	<p>Stakeholders (partners and staff) are engaged in monitoring progress (in some areas) through surveys.</p> <p>The Panel looks forward to reading the evaluation of the organisation's achievements against its 5 years targets and strategic priorities in its Global Strategy in the next report (as raised by PII in C1).</p>	
A3	<p>Progress and challenges over the reporting period</p> <p>Progress against indicators from each of the four areas within PII's Strategic Dashboard is shared.</p> <p>A key challenge in measuring accurate progress is the "potential double counting of project participants" in the '100 Million Girls Learn, Lead, Decide and Thrive' indicator.</p> <p>Measures for Gender Transformative programming are listed, and it is acknowledged that the pandemic has had an impact on the proper assessment of these measures.</p> <p>For the other areas, progress is shared using indicators such as funding repurposed for COVID-19, staff feedback, and overall income.</p> <p>The Panel appreciates the transparency of PII regarding the limitations in data collection and implementation of policies, and notes the commitment to providing data on results and improvement in the future.</p>	3
A4	<p>Significant events or changes regarding governance and accountability</p> <p>The report acknowledged the major challenge the pandemic has posed. Programmes have been adapted to respond to the crisis. The new <i>Anti-Racism Action Plan</i> is mentioned as an important step towards structural and cultural change for PII.</p>	2
B. Positive results are sustained		
B1	<p>Sustainability of your work</p> <p>The Global Policy on Programme and Influence Quality is mentioned to establish direction for implementation on PII's work. The policy defines some requirements that are relevant to sustainability, and outlines some principles, including ensuring participatory engagement with children, and working closely with partners (Building Better Partnerships - guiding principles here).</p> <p>The report highlights the 'Girls Get Equal' advocacy campaign, which contributed to "significant impacts on girls" (i.e. adoption or development of new laws, regulations, policies, guidelines, action plans, strategies or</p>	3



	<p>resolutions on girl's rights), and the results from the <i>Global Partner survey</i>, which showed a diversity of partners, a strong engagement for respectful and sustainable partnerships. Through the survey, partners ask for more investment in capacity strengthening.</p>	
B2	<p>Lessons learned in the reporting period</p> <p>An overview of the key areas for improvement, and strengths identified by partners, which has been shared across the organisation and with partners, is provided in the report. Some actions to address and areas for improvement are listed.</p> <p>The response reflects on how the COVID-19 crisis has revealed and magnified some of the organisation's strengths and weaknesses. In July 2020, the <i>COVID global response Real Time Review (RTR)</i> (which identified new challenges related to the pandemic), was completed. PII has quickly adapted by putting in place new digital systems and by giving staff support and flexibility.</p> <p>A lack of single M&E frameworks for Disaster Risk Management (DRM) work is highlighted as a major gap to be “addressed urgently”. The crisis has also prompted reflection on which areas within the humanitarian scope PII should focus in the near future.</p> <p>Given the context of the pandemic, the Panel suggests reflecting on how related learnings could be useful for external stakeholders.</p>	4
C. We lead by example		
C1	<p>Excellence on strategic priorities</p> <p>The response refers to the Strategic Dashboard shared in A3 and mentions a recent investment in a M&E system that will allow further impact measurement, especially on social norms and behaviours.</p> <p>The Panel appreciates the information provided here regarding Strategic priorities as raised in A1, however points out that in this question it is expected to provide a description of how PII provides leadership or guidance to peers in the sector as well as stakeholders. SOS Children Villages International accountability report (pp. 7) response might help understand what is expected in this question.</p>	2
C2	<p>Expertise is recognised and welcomed by peers and stakeholders</p> <p>The response refers to the results from the Global Annual Partnership survey. Two avenues for communities to provide feedback are listed. The</p>	2



	<p>external audit by CHS is mentioned as a process for peer organisations to recognise PII's work and provide feedback. In advocacy work, research and position papers are shared with stakeholders.</p> <p>The Panel notes that in this question would have benefited from examples of feedback/engagement from peers and stakeholders, beyond partners and communities, indicating that the organisation's expertise is recognised and welcomed. This could also include any awards received, and results of the CHS audit.</p>	
C3	<p><i>Inclusivity, human rights, women's rights and gender equality</i></p> <p>The Global policy on gender equality and inclusion has been shared with the Panel. It informs programmatic approaches and aims to operationalise and communicate plan commitment to the promotion of gender equality and inclusion. Supporting materials have been produced and shared internally across the organisation. Several initiatives to promote gender equality, girls' rights, and inclusion are described, including inclusive approaches to development and humanitarian programmes and advocacy work.</p> <p>The Panel notes very positively the comprehensive response on gender equality, that goes beyond binary gender identities. Examples of how this policy has been applied - especially at PII management and governance level- would strengthen future reports. The Panel also suggests addressing inclusion beyond gender, covering diversity factors such as age, nationality, disability, etc.</p>	3
C4	<p><i>Minimising negative impacts on stakeholders</i></p> <p>Global policies that aim to minimise negative impact on stakeholders are listed in the report and have been shared with the Panel. Complaints management processes are listed and a training on Power, Privilege and Bias is being rolled out in the organisation.</p> <p>While the Panel notes positively the extensiveness of those policies, feels that evidence and examples of how the policies work in practice are lacking.</p>	2
C5	<p><i>Responsible stewardship for the environment</i></p> <p>The Panel notes positively the creation of an environmental working group, which has worked on providing leadership and strengthening efforts on environmental protection of projects/programmes, and from country offices.</p>	2



	<p>Four initiatives have started with key milestones planned for FY20. These include developing a carbon footprint measurement system, and research to explore the climate crisis impact on girls. Several publications making reference to climate change and impact on girls are shared.</p> <p>The new travel policy also has an environmental focus, and aims to reduce carbon emissions from travel.</p> <p>The Panel recognises the efforts in this area, and suggests that in the next report, progress on the initiatives started, particularly on actions focused on internal shifts being led by environmental working groups, is reported. if possible/relevant this should include how those actions might prompt similar sustainability initiatives by other stakeholders (e.g. by partners or suppliers). The Panel also invites PII to reflect on their information and communication technology (ICT) environmental impact.</p>	
<h2 style="background-color: #00838f; color: white; padding: 5px;">Cluster B: Stakeholder Involvement</h2>		
<h3 style="background-color: #00c0c0; color: white; padding: 5px;">D. Key stakeholders are identified with great care</h3>		
D1	<p>Key stakeholders and how they are identified</p> <p>Stakeholders are listed and it is mentioned the Programming and influencing approach leads to a holistic engagement with a wide range of stakeholders.</p> <p>A rights-based approach is used, which in turn guides a situation analysis, which is used to identify vulnerable and excluded populations in intervention areas. Where possible a bottom-up participatory approach is used to identify people and communities to work for and with. Consultations with diverse representatives at government levels and with village groups are also held.</p> <p>The Panel notes positively the participatory approach used to determine vulnerability and criteria for selection, and would appreciate more information on which stakeholders are involved in decision making on country level strategies in future reports. Are they the same as the ones mentioned in F2 (girls, women and their communities) or are there others? It is noted that improvements are expected to systematize diversity of stakeholders involved.</p>	3
D2	<p>Reaching out to those impacted or concerned by your work</p>	2



	<p>The report states that the long-term relationships built with communities are supported by agreements with local authorities. Local community committees engage people and communities PII works for and with and report back on any issues.</p> <p>The <i>Global Policy on Programme and Influence Quality</i> (which has been shared with the Panel) addresses openness and accountability towards children and young communities and other stakeholders. The Programme and Influence Quality Procedures ensure that key stakeholders are consulted and engaged.</p> <p>The new <i>Guidance and Toolkit for Child-Centred and Child Participatory Feedback and Complaints Mechanisms in Humanitarian Programming</i>, which has been recently developed and introduced, guides engagement with vulnerable groups and provides tips on ensuring programmes are agile and responsive to feedback.</p> <p>The Panel would also appreciate more detail on how the above-mentioned policies and mechanisms were rolled-out throughout PI entities and how effective they are in the next report.</p>	
D3	<p>Maximising coordination with others operating in the same space</p> <p>The Building Better Partnerships approach (guiding principles here) aims to avoid duplication and support local actors in achieving common goals. PII engages and is active with networks addressing common challenges, and in humanitarian work, cluster coordination groups are joined. Other actors are also engaged as part of country strategies development processes.</p>	3
<p>E. We listen to, involve and empower stakeholders</p>		
E1	<p>Stakeholder feedback</p> <p>Feedback avenues for Partners and Staff are described. The Annual Partnerships Survey Report provides information on how the partner feedback is used across Country offices leading to concrete actions. However, no examples or information on how the process works in practice has been provided (this would be appreciated in the next report)</p> <p>Feedback channels for Communities, Donors and employees are briefly described in E3.</p>	2



E2	<p>Stakeholder engagement</p> <p>The response details participation in the annual partnership global survey. The Panel noted the increase in number of partners who appeared to be engaging themselves in the survey (at 52%; up from 38% in the previous period)</p> <p>The Panel notes that PII indicated that country offices are planning innovative approaches in programme development and that results will be shared in the next report. While it appreciates the level of detail provided in partner engagement, it asks PI that other stakeholders (beyond partners, such as other organisations working in the sector, governments, sponsors, etc.) are considered as well in future reports.</p>	3
E3	<p>Main likes/dislikes from stakeholders and organisation's response</p> <p>The response refers to B2, where feedback from partners is outlined.</p> <p>Feedback channels for several stakeholders are outlined in the response. The Panel clarifies that in this question is expected a summary of the feedback (positive and for improvement) received from key stakeholders, beyond partners.</p>	3
E4	<p>People and partners have gained capacities that last beyond your immediate intervention</p> <p>In B1, feedback from partners is outlined, which highlights the need for more investment in capacity strengthening.</p> <p>The Panel recommends addressing this question separately in future reports. The response would benefit from explaining what PII's approach is to ensuring partners, people and communities have gained capacities that last beyond project cycles.</p>	1
<p>F. Our advocacy work addresses the root cause of problems</p>		
F1	<p>Evidence regarding the root causes of the problems you address</p> <p>The response highlights PII's historical experience in programmatic and advocacy work as a source of evidence. Several other elements such as policy analysis and research, girls' and women's own testimonies of impact from policies, and M&E of programme interventions, are mentioned. PII's Theory of Change includes advocacy work as a key work stream to</p>	2



	<p>change social norms and practices to ultimately ensure girls' rights are fulfilled by their families and societies.</p> <p>A Global Advocacy Strategy was developed to guide offices on evidence based advocacy. Human rights and gender equality are the principles that underpin the approach. While the Panel notes positively the coherence and systematic approach presented and that some initiatives of current advocacy work are shared, the Panel would have appreciated more tangible evidence that the advocacy work addresses root causes .</p>	
F2	<p>Stakeholders support your advocacy work and value changes achieved</p> <p>It is mentioned that advocacy is based on the views of girls, young women and their communities, and they are supported to participate in it. Strategic partnerships and coalitions, including those with girls and young people, have increasing emphasis in PII work. Ongoing engagement to ensure improvements and responsiveness is also mentioned as key elements of the approach. Examples of how coalitions joined PII's work, for example, would have allowed the Panel to have a better understanding on how the processes work in practice and that is it recognised and supported by peers.</p>	2
<p>G. We are transparent, invite dialogue and protect stakeholders' safety</p>		
G1	<p>Availability of key policies and information on your website</p> <p>The webpage on accountability includes links to relevant global policies and outlines commitments and memberships. The audited worldwide combined financial statements and Annual Review are available online and linked in the report. Budgets remain confidential.</p> <p>Global policies are available in English, French and Spanish, and some country offices translate policies into local languages.</p>	4
G2	<p>Pay scale, gender pay gap and top salaries</p> <p>A new global rewards framework is under development and it is mentioned that it will aim to ensure being competitive and affordable, that rewards are applied fairly and consistently.</p>	2



	<p>Currently role profiles are evaluated via 'objectives job evaluation'. A market driven approach is used to define salary ranges for each grade. It is mentioned that 'delegations and checking processes' are used to strengthen fairness, equity, and transparency.</p> <p>Gender pay gap and five highest (Full Time Equivalent) salaries of PII have been shared.</p> <p>The Panel appreciates the transparency in regards to the top salaries in the Global Hub and the reflection on the salaries comparability as rationale for not providing a top to bottom salaries ratio. PII is invited to provide alternative indicator(s) to the ratio between the top and bottom salaries. The Panel also notes that other Accountable Now member organisations with similar employment diversity provide the ratio as an exercise of transparency.</p>	
G3	<p>Ensuring privacy rights and protecting personal data</p> <p>The Panel has found PII's privacy policy online. The response outlines three broad areas in which PII addresses privacy and personal data protection: (1) Build Data Privacy Awareness, (2) Ensure the Right to Privacy & drive Data Privacy compliance, and (3) Embed governance & support for new initiatives. However, no information has been provided as to how the policies are translated into actual action.</p>	2
G4	<p>Largest donors and their contributions</p> <p>The five largest donors and their contributions are provided in a chart. However, no information has been made available on how anonymous contributions are managed and prevented from unfairly influencing the work of PII.</p>	2
<h2>Cluster C: Organisational Effectiveness</h2>		
<h3>H. Staff and volunteers are enabled to do their best</h3>		
H1	<p>Recruitment and employment is fair and transparent</p> <p>A Talent Acquisition Policy (applicable to PII only) requires fair and competitive recruitment processes based on merit. It is mentioned that specific guidance for hiring managers addresses awareness of bias and setting up diverse interview panels.</p>	2



	<p>Since the policy hasn't been shared, the Panel felt that sufficient evidence hasn't been provided. As outlined in the reporting guidance, in this question is also expected a breakdown of the organisation's staff by contract type (full/part time), seniority, local hires, gender, ethnicity, age and other relevant factors.</p>	
H2	<p>Staff development</p> <p>The report advises that PII's existing Learning Framework will be reviewed and updated into a specific strategic plan. The current framework includes development opportunities for staff, including an online learning platform. Positive feedback from employees about their role and the learning opportunities available is shared.</p> <p>Again here, the Panel recommends reviewing the reporting guidance as the answer doesn't provide information on the extent to which staff actually undertake training/development and how performance appraisal (or similar) processes work.</p>	2
H3	<p>Safe working environment</p> <p>The response states "Safeguarding policies and processes are well embedded across the organisation" . Results from a recent staff survey demonstrates most staff feels comfortable bringing up issues and that staff is satisfied with values being acted out.</p> <p>It is not clear to the Panel how the mentioned Safeguarding policies and process ensure a safe working environment . More information on what policies apply, how they work in practice, and examples to illustrate the approach are requested.</p>	2
<p>I. Resources are handled effectively for the public good</p>		
I1	<p>Resources are acquired in line with your values, globally accepted standards and without compromising independence</p> <p>A <i>Corporate Partnerships Ethical Engagement Policy</i> is mentioned to outline how decisions about engagement with corporates are made, alignment with organisational values being a key criteria. Some industries are excluded and some are identified as high risk and therefore a thorough assessment required before engagement. The Panel would appreciate more details on how the policy works, and the types of industries PII is referring to.</p>	2
I2	<p>Monitoring of progress and re-allocation of resources</p>	3



	<p>A Strategic Dashboard and a Global Results Framework are used to track progress and inform decisions on global priorities, which guide allocation of resources.</p> <p>The response points that more focused and integrated programming and influencing is needed to achieve the ambitions set out in the latest Global Strategy. A global MEL approach is applied to provide evidence on progress and to exercise greater accountability to people and communities.</p> <p>At country level, an annual review and planning takes place and serves as a tool for decision on allocation of resources. While reference is made to a set of related policies and approaches that informs how progress is being made against the strategic objectives, they have not been named.</p>	
I3	<p><i>Minimising risk of corruption, bribery and misuse of funds</i></p> <p>The Global Policy on Anti-Fraud and Anti-Bribery and Corruption emphasises staff responsibility in preventing and reporting incidents and includes specific guidance.</p> <p>The Counter Fraud Unit (CFU) roles and responsibilities are described in the response. Descriptions of financial controls, what it is done when controls fail are also provided.</p> <p>A summary of cases is provided, and the publicly available dedicated webpage shares information on recent cases and related information.</p> <p>The response also provides an example to illustrate the approach when controls fail and on the actions taken as a result.</p> <p>The Panel notes positively PII's overall approach to minimising risk of corruption, bribery and misuse of funds, its transparency in publicly sharing cases raised on the external website and flags this answer as a strength in the report. One area however that is not covered is what actions PII have taken around staff sensitisation and training (apart from it being a aspect of staff induction), which is a critical element of fraud and corruption prevention</p>	3
J. Governance processes maximise accountability		
J1	<p><i>Governance structure and recruitment of trustees/board members</i></p> <p>The governance structure is explained, and the highest governing body, the Members' Assembly, roles and responsibilities are presented, including the setting up of the global policies. The process for electing Chair and</p>	3



	<p>The role of the International Board, its composition and its committees are also described in the response. PII aims to have a diversity of board members, reflecting diverse gender, age, ethnicity, geographical location, culture and age.</p> <p>The PII's CEO, supported by a Leadership Team, whose composition is shared, has day to day management responsibility delegated from the International Board. The Panel however has noted that the CEO - under the new structure - appears to have 13 direct reports, which is higher than the ideal number from a management perspective.</p>	
J2	<p>Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes</p> <p>The International Board meets quarterly, and receives reports on several functional areas, including reports on child and safeguarding, legal compliance and risk management.</p> <p>Several governance reforms that were approved are listed, including the approval of a <i>Global Governance Standards</i> for all governing bodies.</p> <p>An Anti-Racism Council and Steering group composed by representatives from across the organisation aims to drive an anti-racism action plan forward.</p>	4
J3	<p>Complaints handling mechanisms and overview of complaints (external)</p> <p>Relevant policies are listed, and most of them are publicly available in the accountability webpage. The whistleblowing policy explains how third parties can raise concerns and the process that would follow. Several channels are available, including an anonymous one. Notwithstanding this, no information has been provided on the effectiveness of the structure, such as an overview of the number, type and outcome of the various complaints received by the organisation (which the Panel would request be included in the next report)</p> <p>A framework for safeguarding culture, which focuses on reporting, effectiveness of policies and processes, safer programming and survivor centered approach, safer recruitment and organisational awareness, has been developed (but is yet to be embedded). The Panel looks forward to more details and results/progress on this framework in the next report.</p>	2



J4	<p>Complaints handling mechanisms and overview of complaints (internal)</p> <p>The report listed different complaints management processes are in place for staff, volunteers, and partners to report on issues related to workplace wrongdoing and safeguarding of children. The three avenues available are listed.</p> <p>An overview of 80 workplaces incidents is presented, with a breakdown by categories and an overview of the findings.</p>	4
J5	<p>Protecting confidentiality and anonymity of those involved in complaints</p> <p>Confidentiality is explicitly addressed in the Whistleblowing policy, which explains the process to ensure confidentiality when it is requested and what could be expected by the whistleblower in this regard.</p> <p>The Panel notes that confidentiality is possible, however it is not clear how or what mechanisms are used to help ensure whistleblower confidentiality and anonymity, and how staff is made aware and encouraged to report wrongdoing through anonymous channels.</p>	2
K. Leadership is dedicated to fulfilling the 12 Commitments		
K1	<p>The governing body and management are held accountable for fulfilling strategic promises</p> <p>The Board reports on its activities and future priorities to the Members' Assembly, who also received the results of the Board's self assessment on an annual basis.</p> <p>Reporting lines of the CEO and management are listed. In I2, reporting tools are described.</p> <p>In future reports, the Panel suggests providing information on the results of the self-assessment and examples of actions taken informed by the reports mentioned, if possible.</p>	3
K2	<p>Inclusion of staff in discussing progress toward organisational accountability</p> <p>The brief response states the report was discussed and approved at the Leadership Team level, with each department head "encouraged" to discuss it with their staff.</p> <p>The Panel points out that the response to this question should include information about how staff are involved in decision-making – for example through discussions about the organisation's accountability, successes, and challenges etc.</p>	2
K3	<p>Scope of this accountability report and influence over national entities</p> <p>The scope of the report covers PII's activities only.</p>	2



	<p>PII's governance system determines its influence over National Organisations. Compliance against standards is monitored, the main tool being the Global Policies (listed in the report).</p> <p>Information on potential measures in place in cases of non compliance by national organisations would be appreciated in future reports.</p>	
--	--	--