Terre des Hommes International Federation
Independent Review Panel Feedback
Accountability Report 2019
Review Round December 2020
Dear Delphine Moralis,

Thank you for the accountability report. We, the Independent Review Panel of Accountable Now, appreciate Terre des Hommes’ 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 panel has carried out a thorough review of the sixth accountability report submitted by TDH International Secretariat. It is grateful to TDHIS for the significant information provided and has appreciated its frankness and openness in addressing the issues in the report.

Strengths of the report include the description of strategic indicators (A2), lessons learnt (B2), and board oversight on policies and potential risks (J2).

The panel notes, however, that limiting the scope of the report to TDH International Secretariat alone deprived it of the opportunity to truly assess the accountability mechanisms in TDH. This is because TDHIS, while playing a key role in the federation in line with its mandate, accounts for a minor proportion of the overall activities which the federation carries out in line with its vision and mission. The vast majority of the organizational performance and operations, so critical to its transparency and accountability have remained outside the scope of this review. The panel, therefore, strongly recommends that the scope of future reports be extended to include the federation as a whole.

Specific areas for improvement are Inclusivity, human rights, women’s rights and gender equality (C3), Key stakeholders and how they are identified (D1), Main likes/dislikes from stakeholders and organisation’s response (E3), Evidence regarding the root causes of the problems you address & Stakeholders support your advocacy work and value changes achieved (F1 & F2), Recruitment and employment is fair and transparent (H1),
Safe working environment (H3), and Complaints handling mechanisms and overview of complaints - external and internal - (J3 & J4).

The next report should be a brief interim report on 2020, 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
Opening Statement from the Head of Organisation

The opening statement from TDH’s Secretary General Delphine Moralis refers to the 30th anniversary of the Convention on the Rights of the Child as a milestone in the promotion of interests of children and their rights that TDH strives for, and which underlines TDH’s commitment to accountability.

The statement highlights the efforts to honor that commitment, in particular, as regards the role of child participation in governance and programming. TDH remains committed to further improvements as well as the re-certification process with Keeping Children Safe.

The panel notes positively how the statement reflects the challenges faced. A financial crisis suffered by one of TDH largest members led to discussions around the value of the federation and on the importance of mutual accountability. The learnings generated by these discussions and the pandemic context in 2020 led to a new cycle of work, where accountability is considered crucial to achieve TDH’s goals.

Cluster A: Impact Achieved

A. The impact we achieve

A1 *Mission statement and theory of change*

TDHIF mission statement is outlined, highlighting that “Child and youth participation as well as stakeholder engagement are at the heart of our work”. The Terre des Hommes International Secretariat (hereafter TDHIS) works with other agencies, which have their own theory of change. An example is provided by including Girls Advocacy Alliance’s theory of change.
A2  **Key strategic indicators for success**

Federation’s Strategic priorities and key strategic indicators 2016-2020 are listed and briefly described. It is reported that they have been developed with stakeholders and take into account the evolving context and the 2030 SDGs. The panel would have been interested in examples of how stakeholders have been involved in their development.

New strategic priorities are under discussion, which include a focus on advocacy work. The panel would like to hear how relevant stakeholders, in particular children and youth, are being included in these discussions.

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A3  **Progress and challenges over the reporting period**

The progress and challenges are described and organised by priority as listed in the previous section. For priorities 1, 2 and 4 the response focuses on one project TDHIS is involved in, *Destination Unknown*. On priority number 5, Joining Forces, an alliance of six leading international NGOs working with and for children to secure their rights and end violence against them, is highlighted as the driver of progress on growing influence and resources.

The panel would be interested in learning what progress has been made towards the achievement of the indicators and, given that the strategy comes to an end in 2020, how its results will be assessed.

The panel was intrigued by the example of the alliance of six leading international NGOs in the Joining Forces effort. To the extent that this could potentially constitute an example of good practice, the panel would appreciate more information about the setup and the operational modalities of the alliance.

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A4  **Significant events or changes regarding governance and accountability**

A new International Board was elected and its members are listed. A TDH member withdrawn from the Federation is noted. The renewal of a child safeguarding certification was started in 2019.

In the interest of transparency, the panel would appreciate more details on the circumstances surrounding the withdrawal of the Canadian
member. Moreover, the panel would like to understand how, in TDH’s view, the composition of its International Board reflects the diversity of the work of the Federation, in particular the views and voices of its beneficiaries.

### B. Positive results are sustained

#### B1 Sustainability of your work

Several examples are provided to illustrate TDH’s long lasting advocacy and campaign work, and how TDH is usually followed by programmatic work by TDH organisations.

A long-term perspective is mentioned to guide the work on complex issues and the work on the ILO Convention 182 is provided as an example of the approach.

The examples presented are helpful to understand TDH’s approach, and they would be strengthened by providing more details on specific impacts they have contributed to in the long term. Moreover, it is unclear how such an approach is taken on consistently by other members of the federation. The panel would appreciate receiving more information on this.

#### B2 Lessons learned in the reporting period

The strategic review process mentioned above started from a phase of diagnostic and evaluation, which included interviews with partners. This phase generated lessons learnt were shared with TDH’s constituencies and guided the following phases of the strategic review.

A couple of examples are provided on how learnings are shared widely and transparently. Links are provided to several initiatives that publish their those: The [Girls Advocacy Alliance](#), and a report entitled “What works for working children: Being effective when tackling child labour”.

### C. We lead by example

#### C1 Excellence on strategic priorities &

#### C2 Expertise is recognised and welcomed by peers and stakeholders
The response mentions a survey held at the end of 2018, which showed the expertise of Terre des Hommes in child migration and its close collaboration with stakeholders were highly valued by peers.

It is acknowledged that TDHIF is still unable to measure the exact level of recognition besides in a qualitative level. TDH is co-chairing the ‘Initiative for Child Rights in Global Compacts’ and participates in the Joining Forces Alliance mentioned above.

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<th>C3</th>
<th><strong>Inclusivity, human rights, women’s rights and gender equality</strong></th>
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<td></td>
<td>The Statute of the TDHIF is mentioned as it refers to the ‘International Bill of Human Rights and the Convention on the Rights of the Child’, which guides the work of the organisation. “Leaving no one behind” and inclusiveness is said to be at the core and in the DNA of TDH, as it works with severely discriminated groups.</td>
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<td>A rights-based approach is said to be applied to the projects run by TDH organisations.</td>
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<td>The response also mentions that TDHIS applies gender sensitive recruitment procedures. The gender and diversity policy that TDH Lausanne has in place is linked in the report.</td>
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<td>It is unclear, however, how the federation as a whole practices inclusion, and safeguards diversity in all of its aspects. The panel is unclear whether the attached gender and diversity policy applies to the entire federation. The panel would appreciate information on how inclusion, diversity and equality are implemented in practice across the Federation.</td>
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<th>C4</th>
<th><strong>Minimising negative impacts on stakeholders</strong></th>
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|    | TDHIF members are involved in Child Safeguarding Measures. TDHIF is a member of the Keeping Children Safe Coalition (KCS). TDHIF level 1 certification has been renewed in early 2020, which means that “the organisation has developed a child safeguarding framework that, when implemented, protects children from harm and if a child safeguarding incident should occur, has the appropriate response mechanisms in place”.


A Working Group on Child Safeguarding Measures review individual cases and those of concern have to be submitted to the International Board. The number of cases received (14) is published in the Annual Report of the TDHIF.

The treatment of images of children is based on the KCS standards.

TDH Lausanne adopted an operational standard procedure to harmonise the handling of complaints and feedback. TDH Lausanne’s Global Code of Conduct is also shared.

The panel is pleased by TDH’s expressed commitment to safeguarding children. It notes that the number of reported allegations (14) seems low for a network working with more than 3 million children every year and may be indicative of underreporting. The panel would like to learn what efforts are being made to raise awareness among children and youth - especially the most destitute and vulnerable - of safeguarding practices and complaints mechanisms? Moreover, the panel would like to learn about the criteria for membership of the Working Group on Child Safeguarding Measures? Given the role of the Working Group and the International Board, respectively, the panel would like to understand how confidentiality of the cases is protected? How is any conflict of interest of members of the Working Group and International Board dealt with?

The panel appreciates that TDH has a code of conduct relating to the treatment of images of children and would like to ask whether any breaches have been reported, how they would have been dealt with and how the code of conduct is promoted across the organization.

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<th>C5</th>
<th><strong>Responsible stewardship for the environment</strong></th>
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<td>Several measures to minimise the environmental footprint are in place at TDHIS, such as use of energy saving lighting, waste separation, promotion of biking and public transportation commuting, and limiting air travel. The response mentions that the TDHIS is aware of the need to monitor its environmental footprint, however it is not clear from the report if it is done and how.</td>
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TDH organisations, at the programmatic level, consider climate change hazards and environmental degradations affecting children projects. An example from TDH Germany is provided to illustrate this.

The panel would appreciate more information on how initiatives in regards to the protection of the environment are measured and monitored (against KPIs), especially beyond the Secretariat where the bulk of TDH’s work takes place and therefore the environmental impact is the greatest.

Cluster B: Stakeholder Involvement

D. Key stakeholders are identified with great care

D1 Key stakeholders and how they are identified

TDH does not focus on children from specific backgrounds, it works with “children whose rights are not respected as a result of inequalities and who are discriminated against wherever and whoever they may be”. A chart illustrating how TDH Italy maps its stakeholders is provided.

The key stakeholders of the TDHIS are listed, and the process and criteria for their identification are explained.

With regards to identification of stakeholders by TDH organisations at programme level, the report refers to the example provided in the previous accountability report (p. 4).

It remains unclear how the federation, in particular the members beyond the secretariat go about identifying their stakeholders. The panel notes with some concern that TDH does not ‘focus children coming from a specific background’ given the risk innate to such an approach that those most vulnerable, excluded and discriminated because of their background will remain excluded from TDH’s activities. The panel would like to receive concrete evidence how TDH ensures that children and youth who are marginalized on account of their racial, ethnic, religious, linguistic background, gender and sexual orientation, among others, are included in TDH’s programming at the level of the whole federation.

D2 Reaching out to those impacted or concerned by your work

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TDHIS reach out to TDHIF members regularly and systematically. The consultations for the making of the strategic plan is given as example. Child participation is a guiding principle of the TDHIF work and the manual, which is publically available is linked. A couple of initiatives applying this principle are briefly described. While the panel appreciates the efforts of TDHIS to reach out to its members and involve them in their work, this question can only be meaningfully answered for the purpose of this report by describing and providing examples of how TDH’s beneficiaries are reached out to.

D3  **Maximising coordination with others operating in the same space**

Entering into alliances is a strategic priority for TDHIF, the Joining Forces alliance mentioned previously in the report is a good example of that. A list of alliances and networks that TDHIS is a member of, is provided. Local partnerships are also highlighted, which take several forms but usually project based partnerships. The panel expresses its appreciation for the commitment and effort TDH has invested in alliances with international NGOs and the impact and influence this bears on international advocacy, especially with the international human rights mechanisms and instruments such as the UN Committee on the Rights of the Child or the Human Rights Council. The panel, however, sees a significant gap in the lack of any information provided on the work with the 681 local and national partner organization in the countries of operations. The panel would require information on how TDH ensures that imbalances of power are effectively addressed and fair and just partnerships achieved with these local and national organizations.

E. We listen to, involve and empower stakeholders

E1 & E2  **Stakeholder feedback & Stakeholder engagement**

The response combines both E1 and E2 reporting questions.
It is explained how TDHIS engages with its internal stakeholders, these are the TDH organisations and staff. Besides the governance bodies, six transversal Working Groups or Steering Committees, are in place and guide the activities and programmes of the TDHIS. An example on how feedback was gathered through a working group, and how TDHIS acted upon is provided.

In regards of TDHIS’ advocacy and campaigning role, TDHIS engages with with the directly affected stakeholders’ groups through the field offices of the TDH organisations. TDHIF has produced a very comprehensive “Manual on Children’s Participation” including a practical tool, which has been shared among member organisations (linked in D2). An example of a recent survey to understand issues children are facing and how to involve them in the context of the pandemic, is provided.

A couple of examples of TDH organisations engaging stakeholders are also given in this section

The panel has noted with appreciations the ways in which TDHIS engages with its stakeholders which are principally its members and staff. The panel would like to learn how stakeholder feedback and engagement are systematically approached across the federation and review examples thereof.

### E3 Main likes/dislikes from stakeholders and organisation’s response

The focus of the response is on the members of the TDHIF network.

In the next report, the panel suggests to report on likes/dislikes from children and other external stakeholders TDH works for and with as part of a systematic approach.

### E4 People and partners have gained capacities that last beyond your immediate intervention

Several examples of projects and initiatives where sustainability is central, are provided. Capacity building activities, and focus on communities becoming self-reliant and able to claim their rights are the common sustainability elements across the examples.
Similarly to above, the panel would like to learn how a systematic approach to partner capacity building is ensured across TDHIF.

### F. Our advocacy work addresses the root cause of problems

<table>
<thead>
<tr>
<th>F1 &amp; F2</th>
<th>Evidence regarding the root causes of the problems you address &amp; Stakeholders support your advocacy work and value changes achieved</th>
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<tbody>
<tr>
<td></td>
<td>TDHIF only engages in advocacy work on issues that they know well from their own experience of working with people and communities, mainly children and youth.</td>
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<td></td>
<td>They state that TDH organizations have vast experience of working alongside children and youth. There is no systematic approach to engaging with stakeholders, as there are several levels of advocacy work that are adapted to the different context and nature of work.</td>
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<td>It is explained how evaluating &quot;impact directly through the eyes of children and youth enables Terre des Hommes Switzerland to improve its programmes to respond as adequately as possible to real needs&quot;.</td>
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<td></td>
<td>The panel notes that advocacy work is an important component of TDH’s overall work. From the information provided, however, it is unclear how advocacy issues are chosen and what the stakeholder input is in the process as regards the whole federation. The panel would appreciate an elaboration of the federation-wide approaches with concrete examples of how they are implemented in practice. The panel was confused by the example provided in which TDH Switzerland evaluated the results of its programmes and 80% of child and youth respondents stated that ‘they experienced sustainable improvement of their living conditions linked to their education, protection or participation.’ Is the claim here the intervention of TDH Switzerland alone caused this improvement in 80% of respondents? If not, what was the actual contribution of TDH Switzerland to said improvement?</td>
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### G. We are transparent, invite dialogue and protect stakeholders’ safety

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<th>G1</th>
<th>Availability of key policies and information on your website</th>
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The following documentation and information is provided and linked in the report: Annual Reports with vital statistics, governance and staff information, auditor’s report, child safeguarding policy, complaint procedure, address for child safeguarding concerns, and privacy policy.

Terre des Hommes Netherlands is part of IATI.

The panel notes with appreciation the policy documents shared by TDH. The panel would like to understand how these policies are applied consistently across the federation. It notes that the Global Code of Conduct appears to apply exclusively to TDH Lausanne and would like to learn which codes of conduct govern the conduct of other members of the federation and how is consistency ensured. The panel had the same query about the Gender and Diversity Policy.

Moreover, the panel notes the absence of a staff handbook establishing minimum standards for staff across the federation and would like to inquire whether such exists and how it has been transposed to the specific national contexts in the countries where TDH operates.

### G2 Pay scale, gender pay gap and top salaries

The scope of the response is TDHIS, with a workforce of 9 staff. Ratio between top and lowest salaries, the salaries range for the 4 most senior positions are provided. The response notes that the small size of the organisation and limited resources are the causes of a relatively lower salary scale in comparison with national markets of Switzerland and Belgium (where the TDHIS staff is based).

TDHIS and two other members joined the [FairShare Campaign](#).

The panel notes with appreciation the data provided for TDHIS, among others that the maximum ratio between the top and bottom salary in the same location is 2.7. The panel commends TDHIS for the narrow gap.

To be meaningful, however, the response for this section needs to include the analysis for all members as they are the ones hiring the most staff, including local staff, compared to 9 in TDHIS.

### G3 Ensuring privacy rights and protecting personal data

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TDHIS’ privacy policy is linked in the report. Procedures to comply with the GDPR regulations are being set up.

Across TDHIF, strict rules protecting the privacy of children with whom TDH organisations get in contact, are said to be in place. An example, a couple of employees’ commitments contained in the TDHIS’ Code of Conduct are provided.

The panel appreciates TDH’s apparent commitment to ensuring privacy rights and protecting personal data. The panel would have liked to see the privacy policies applied across the federation and how consistency in their application was ensured.

Cluster C: Organisational Effectiveness

H. Staff and volunteers are enabled to do their best

H1 Recruitment and employment is fair and transparent

The response states that the vast majority of the 4’161 TDHIF staff is composed of local staff. TDHIS staff gender and age range is provided. In H2 some benefits are mentioned such as flexible working hours with, possibility for remote work, and improved maternity leave.

The panel notes that policies or practices guiding fair recruitment and employment are not mentioned. This is a significant gap as no evidence is provided how staff are recruited fairly and treated fairly once in employment. In particular, the panel would like to learn, among others, how local staff are being treated fairly in comparison to international staff.
how gender- and race pay gaps are being managed, what opportunities for professional growth and development exist.

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<tr>
<th>H2</th>
<th><strong>Staff development</strong></th>
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<td>Training needs are identified individually at the annual performance appraisal with supervisors. TDHIF Staff rules “encourages training for the workforce, if the financial situation allows”. Some examples are provided on how staff development initiatives such knowledge sharing exercise among TDH organisations. While the information on staff development is received with appreciation, the panel would like to understand how this applies to the entire federation.</td>
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<th>H3</th>
<th><strong>Safe working environment</strong></th>
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<td>Measures to ensure a healthy workplace are listed, such as appropriate lighting and large size screens. In 2020, due to the pandemic, additional measures have been introduced and the ways of working were revised. Staff rules are added to the contract of employees, and those include the procedure to raise grievances to management. In 2019 a whistleblowing policy was adopted by TDHIS. A staff survey that monitors satisfaction, engagement and wellbeing, was held at the end of 2018, and the main issues raised were workload and concerns about the decentralisation within the network. The response includes an example of TDH Netherlands’ measures to improve its integrity system. The panel has appreciated the information provided as it applies to the Secretariat, however, to be meaningful, the report needs to include all members. This is particularly relevant given that local staff will be the most vulnerable employees. Is a staff satisfaction survey planned for all employees? Do all staff receive staff rules, including information on how to raise a grievance? How are all staff informed of the whistleblowing policy?</td>
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I. Resources are handled effectively for the public good
| 11 | **Resources are acquired in line with your values, globally accepted standards and without compromising independence**  
As explained in G4, TDHIS is funded by its members mostly and additional grants such as the Oak foundation one to fund the Destination Unknown Campaign. TDHIS’ criteria for acceptance of external funds is the International Board’s responsibility. The response states that TDHIF members have strict ethical codes for the acceptance of funds, and most of them are also certified by national entities on several areas of work, including funding. A chart depicting the global income of TDHIF by source, is provided.  
National accounting standards and monitoring and evaluation systems are mentioned as ways to ensure the correct use of funds, however TDHIS’ role is a facilitator one aiming at setting common guidelines. An example of such guidelines is provided.  
The panel would have been interested in learning about the ethical codes for acceptance and non-acceptance of funds across the federation through concrete examples. How is the consistency of approach ensured across the federation? |
| 12 | **Monitoring of progress and re-allocation of resources**  
TDHIS reports quarterly to the International Board and yearly to the General Assembly on progress towards strategic objectives. Corrective measures can be decided when/if needed. The programmes run by the TDHIS have their own monitoring and evaluation mechanisms.  
TDH Netherlands’ approach to planning, monitoring and evaluation is explained. |
| 13 | **Minimising risk of corruption, bribery and misuse of funds**  
A link to the “Anti-fraud and anti-corruption policy” is provided. The auditor’s report with TDHIS accounts is also publicly available on TDHIF website.  
The TDHIS submits a quarterly monitoring of expenses to the International Board, and it has a “Financial and Legal Policy and Procedures” which
sets framework, responsibilities and rules and is part of its “Handbook on cooperation and coordination” also distributed to all the member organisations.

The panel feels strongly that it is necessary to see how the anti-fraud policy is consistently applied across the federation and receive evidence of financial systems in place in all members.

### J. Governance processes maximise accountability

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<th>J1</th>
<th><strong>Governance structure and recruitment of trustees/board members</strong></th>
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<td>The General Assembly is composed by representatives of all members and its role and competencies are outlined in the report.</td>
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<td>The General Assembly elected a new International Board in 2019, which composition and responsibilities are described in the report.</td>
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<td>The reporting relationships among TDHIS, TDHIF, and the international Board are explained, as well as the role of an independent auditor.</td>
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<td>The panel appreciates that due account is given to gender balance in the selection of the International Board and would like to understand how other aspects of diversity are taken into account. The panel would, moreover, like to learn how governance structures are inclusive and reflective of the work of TDH in members as well.</td>
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<tr>
<th>J2</th>
<th><strong>Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes</strong></th>
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<td>The International Board provides space for feedback from member organisations at the annual report presentation to the General Assembly. Feedback or issues can be raised by member organisations and TDHIS in writing.</td>
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<td>It is stated that the International Board has an oversight or appeal role in the different safeguarding and integrity policies of the TDHIF and that, the roles and the corresponding responsibilities are stipulated in each policy.</td>
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<td>A risk assessment is submitted quarterly by the TDHIS to the International Board.</td>
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Complaints handling mechanisms and overview of complaints (external)

A link to a dedicated site explaining the procedure to give feedback or file a complaint, is provided. The actual complaint handling mechanism management is transferred to the relevant TDH organisation, and the procedure is confidential. Three complaints were received and channeled to member organisations during the reporting period.

The previous report stated that the complaints policy was being finalised and would be uploaded in the near future, however it hasn’t been shared yet.

An email address is easily found (and linked in the report) in the website to raise safeguarding concerns. The report provides an overview of safeguarding allegations raised in 2019. A video available on the website is linked, which explains TDH safeguarding measures.

Each TDH organisation has its own whistleblowing mechanism, and Terre des Hommes Germany one is briefly described in the report.

The panel appreciates the expressed organizational commitment to sound complaints procedure. It looks forward to receiving the finalized complaints policy, in particular, to understand how complaints are dealt with effectively, the protection afforded to complainants and the fairness of the procedure.

The panel notes that only three complaints have been received for a federation operating in 76 countries. Are the causes of this underreporting being investigated and can the findings be shared with the panel?

The panel would also like to learn how the respective whistleblowing mechanisms are aligned with the complaints policy and how the consistency of approach is assured across the federation.

Complaints handling mechanisms and overview of complaints (internal)

It is stated that a process for internal complaints is “embedded in the staff rules”, however the process isn’t described.

No internal complaints have been raised during the reporting period.
The panel would like to understand how the internal complaints mechanism is aligned with the complaints mechanism under J3 and the whistleblowing policy. Is there a repository of case data for the entire federation available which would enable analysis and learning for the whole organization?

That no internal complaints have been raised during the reporting period in such a large organization is likely to be an indication of underreporting. How is staff awareness raised about the existence of the complaint mechanism and its procedure so that staff feel empowered and safe using it?

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<th>J5</th>
<th><strong>Protecting confidentiality and anonymity of those involved in complaints</strong></th>
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<td>Protecting confidentiality is addressed in relevant policies to ensure the complainant does not suffer reprisals.</td>
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<td>The TDHIS Anti-fraud and anti-corruption policy “respects the presumption of innocence and states that the suspects’ reputations should not needlessly be tarnished during the investigation of allegations”.</td>
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<td>The panel appreciates the importance of protecting confidentiality of both the subject of concern and the complainant. It notes, however, that the language of the Anti-fraud etc. policy that ‘the suspects’ reputations should not needlessly be tarnished during the investigation of allegations’ is problematic because of its vagueness (i.e. what constitutes ‘needlessly’ and ‘tarnished’. The policy would also benefit from the definitions of ‘false, vexatious and malicious reports’.</td>
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<td>The panel would like to learn how confidentiality and anonymity of those involved in complaints is protected across the federation.</td>
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<th>K. Leadership is dedicated to fulfilling the 12 Commitments</th>
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performance reviews or 360 assessments? How is the performance of the International Board itself assessed? Moreover, how is management performance assessed across the federation?

**K2**  
*Inclusion of staff in discussing progress toward organisational accountability*

The response states that staff is included in discussing progress toward commitments to organisational accountability, and also consulted to produce the Accountability Report. The recommendations of the Independent Review Panel are presented to the International Board. It is stated that member organisations’ recommendations have a great impact on shaping decision making at all levels of the organisation. An example is given to illustrate this.

The panel notes the elaborate system of engagement with TDH’s International Board. It appreciates that the Accountability Report was drafted in consultation with Secretariat staff. The panel, however, would like to learn how staff from across the federation can engage effectively in organizational accountability discussions.

**K3**  
*Scope of this accountability report and influence over national entities*

The scope of the report is explained, which mainly covers TDHIS with some TDH members featuring in some parts of the report.

Each TDH organisation is legally registered in its country and operates with its own budget. Also they abide to different national binding quality and accountability standards.

The panel notes with appreciation the information provided in this report; it has been helpful in describing some critical approaches, systems and mechanisms integral to organizational accountability. The panel notes, however, that limiting the scope of the report to TDH International Secretariat alone deprived it of the opportunity to truly assess the accountability mechanisms in TDH. This is because TDHIS, while playing a key role in the federation, in line with its mandate, accounts for a minor proportion of the overall activities which the federation carries out in line with its vision and mission. The vast majority of the organizational performance and operations, so critical to its transparency and accountability have remained outside the scope of this review.