Dear Betty Su-Chiou Ho,

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.

TFCF’s sixth accountability report is an interim one that covers the areas flagged by the Panel, material changes during the reporting period, and includes the opening statement by the CEO.

The report comprehensively addressed all the reporting questions, including examples that help the reader understand the TFCF’s response to Covid-19 pandemic, and the adaptation made in both, programmatic interventions, and organisational initiatives. The Panel has commended TFCF’s transparency in sharing lessons learnt (B2).

We look forward to 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 by Taiwan Fund for Children and Families’s CEO, Betty Ho, reflects on the impact of COVID-19 on the work of the organisation, specially for staff not based in Taiwan, and highlights the adaptation of the support provided to the families and communities TFCF works for and with.

The diversity of channels for employees to raise issues is highlighted as well as advocacy work to prevent discrimination and bullying, especially against children.

The statement also shares key milestones and awards received during the reporting period, including an award by the Ministry of Health and Welfare.

Lastly, Betty Ho announces she is ending her term as CEO for TFCF. She emphasises the value of the reporting exercise and the Panel feedback on making improvements, and thanks the Accountable Now community.

Material changes significant to accountability

Changes on the Articles of Incorporation agreed by the Board are listed, including the addition of three supervisors whose role is explained.

Cluster A: Impact Achieved

A. The impact we achieve

A3 Progress and challenges over the reporting period

The response describes two main challenges for TFCF in the reporting period

The organisation has experienced a decline in donations in the first quarter of 2020, thus risking not being able to keep their promises to
stakeholders. TFCF developed new fundraising strategies, which are described in the report.

Another key challenge described is the recruitment of foster families, which has dropped in spite of the numerous promotion activities. The report outlines key action to address the issue.

### B. Positive results are sustained

**B2 Lessons learned in the reporting period**

The report focuses on learnings and adaptive actions taken in the context of the Covid-19 pandemic early outbreak. Strategy was adjusted to minimise risks and deliver work remotely when possible. The response plan is illustrated in a chart showing the goals and response approaches.

The Panel commends TFCF’s transparency and openness for sharing the learnings from successes and failures, concretely the example shared from the working from home experience. This demonstrates a high level of accountability to staff.

### C. We lead by example

**C4 Minimising negative impacts on stakeholders**

The response refers to the previous report where four levels of protection for children and communities are explained.

The attachments provided for this question (Manual for child protection, Duties and Responsibilities for Employees, and Consent Form for Service Users -available in Chinese-) are described. Some initiatives to support the implementation of the policies and manuals are also outlined, including 133 hours of training that is supervised monthly. It would be interesting to know whether all workers take the training and what the ratio is.
## Cluster C: Organisational Effectiveness

### H. Staff and volunteers are enabled to do their best

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<tr>
<th>H3</th>
<th><strong>Safe working environment</strong></th>
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<tr>
<td></td>
<td>There wasn’t any complaint from employees on discrimination or bullying in the reporting period.</td>
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<td></td>
<td>The principle of “employees are our most important asset” is emphasised, highlighting the <em>Service Plan for Employee’s recovery from Psychological Trauma</em> (attached) that provides psychological support to employees in distress.</td>
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<td>The Panel notes positively the psychological support provided. The response would be strengthened by providing more details (e.g. numbers of employees benefiting from the support).</td>
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### I. Resources are handled effectively for the public good

<table>
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<tr>
<th>I1</th>
<th><strong>Resources are acquired in line with your values, globally accepted standards and without compromising independence</strong></th>
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<td></td>
<td>The response outlines the different fundraising strategies, and provides examples to illustrate the approaches, including collaboration with corporations.</td>
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<td>The panel notes positively the information provided here and suggests that in future reports more on how resources are acquired in line with values is addressed (e.g. further explanation on the process for corporate donations acceptance, description of systems in place to assess risks and opportunities derived from corporate partnership, if any).</td>
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