

# New Reporting and Assessment Framework

## Why a new Reporting and Assessment Framework?

With the Global Standard for CSO Accountability, we have developed globally accepted key criteria for what makes a good civil society organisation (CSO). The Global Standard's [12 Accountability Commitments](#) have replaced our Charter of 10 Accountability Commitments, after being adopted by our Members at our 2017 annual general meeting (AGM). This naturally calls for a review of the reporting guidelines and assessment criteria.

The new Reporting and Assessment Framework, suggested below, aims to make our reporting and assessment process more global and timely in a way that delivers comparable data in plain language. This framework has been prepared in consultation with the Independent Review Panel, the Accountable Now Secretariat and a review committee of five Accountable Now Members.

The framework is outlined below as follows:

1. [Key aspects of the accountability report](#)
2. [Format of reports](#)
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## 1. Key aspects of the accountability report

Information provided under the new Reporting and Assessment Framework should be made accessible so that Members are accountable to key stakeholders, not just to the Independent Review Panel. Since different audiences have different levels of interest, and not everyone is likely to read the full length report, it is suggested to have a stronger and more accountability-focused opening statement from the organisation's most senior decision-maker (CEO or equivalent), summarising key developments relating to accountability. The **opening statement** should:

- Outline the strategic importance of accountability in relation to the organisation's mission
- Mention the top three things the top decision maker is focusing on around accountability, including successes and challenges
- Refer to the Member's [response letter](#) on the previous year's accountability report



Accountable Now Members are also encouraged to make user-friendly versions of their accountability report that are targeted at specific stakeholder groups such as children. However, only the main accountability report will be assessed by the Independent Review Panel.

**The accountability report** should:

- Start with an opening statement from the most senior decision-maker, as explained [above](#).
- Address all [reporting questions](#) by focusing on progress in the reporting period. We are interested in openness around failures as well as successes, and what has been learned/changed as a result.
- Identify how to close accountability gaps.
- Report on actions taken to address the Panel's feedback on the previous accountability report.
- Include a self-assessment for each question (colour ratings with four levels as [described below](#)).
- Not exceed a maximum of 30 pages (excluding annexes).
- Include, whenever possible, the outcomes of discussing the previous accountability report with relevant key stakeholders. This will ensure that key stakeholders can co-evaluate our Members' assessment of their own performance towards the 12 Accountability Commitments.
- Include on the cover page of the report the timeframe the report covers as well as the submission date.

### [Response letter from the most senior decision maker](#)

Once the Panel has reviewed a Member's accountability report and had a follow-up call to discuss key areas for improvement, the Member is asked to submit a response letter written by the most senior decision maker. This letter should comment on the Panel's feedback and outline intended actions to be taken in response to identified areas for improvement. The response letter will allow various stakeholders to see how the Member engages with the Panel's feedback, with intended actions that can be followed up on in the next report.

## 2. Format of reports

The Independent Review Panel's experience suggests that it is easier to locate relevant information and perform a consistent review when Members address the reporting questions in the same order as Accountable Now's framework, and Members are encouraged to do so. Where there is a strong reason not to do this, Members must



provide a **reference table indicating the page and paragraph numbers (or possibly hyperlinks to) where information relating to each question can be found**. The Panel will not search for information beyond the places indicated in the reference table and will postpone its review of any reports which do not have a comprehensive reference table (where they do not address the questions in order).

When writing their reports, Members should consider how to best communicate their engagement with the accountability commitments in a way that:

- Allows stakeholders to hold the organisation to account.
- Triggers positive organisational developments.
- Allows the Independent Review Panel a smooth and proper assessment.

### Translation of documents

Where a Member's working language is not English, the Panel notes that translation of the accountability report and accompanying documents can be an additional burden. Therefore, the Panel only requires that the accountability report and the complaints policy and process be translated into English, at a minimum. For other documents, the Panel may request translation on a case-by-case basis, if they require further insight into a particular issue.

## 3. Time frame

### First accountability report

Since 2012, organisations that are approved for Membership by the Accountable Now Board of Trustees are initially granted Affiliate Membership status. Full Membership is only reached when the organisation has submitted its first Accountability Report, which has then been approved by the Independent Review Panel.

New Accountable Now Members have to submit their **first accountability report no later than 18 months after the end of their financial year** in which they joined Accountable Now. This means that if a Member whose financial year is the calendar year joined Accountable Now in December 2017, they will have to submit their first report by 30 June 2019. In that case, the report should cover the financial year 2018. Members are free to submit their first report earlier if they wish.

### Annual accountability report

To ensure that the information provided is timely and hence informative for all stakeholders, Accountable Now Members are asked to submit their accountability reports in the quickest way possible, but **no later than six months after their financial year ends**. The report should cover the previous financial year. Audited financial accounts do not need to be included if this will prolong the submission date. In that case, Members should include in their accountability report a link to the page on their website where



audited accounts are uploaded, together with the expected publication date. Any further suggestions by Members on how to accelerate the submission of reports in an age of real time information sharing are welcome.

Members who are **not able to meet the six month deadline should submit a written request for extension** to the Accountable Now Secretariat as soon as possible, outlining the reasons for their request. An alternative date will be set on an individual basis and no reports or further information will be accepted beyond this date.

For **Members whose working language is not English**, if additional time is required for translation of the accountability report the report should be submitted in its original language by the usual deadline. An additional month will be provided after this for translation into English.

### Biennial reporting

When the Independent Review Panel has gained sufficient confidence in a Member's accountability performance, they can be moved to biennial reporting (i.e. every two years). It will remain the Panel's decision as to whether organisations have reached a sufficient level of good accountability practice, as this will differ slightly between organisations depending on their size and sector.

Under the biennial reporting cycle, Members have to submit **a detailed report every two years and to submit a brief interim report every other year**. The interim report should:

- Include an opening statement from the most senior decision-maker in the organisation, as in the full-length report (described [above](#)).
- Provide an update on the improvement areas identified by the Panel's feedback on their previous accountability report.
- Provide an overview of significant organisational changes. Not exceeding a maximum of 10 pages.

Members must report for a minimum of three years before they can be moved to biennial reporting, and must provide evidence of a well-functioning feedback and complaints mechanism, which is the minimum requirement for Accountable Now Members. The detailed accountability reports of Members reporting biennially should only cover **the previous financial year, not the two years since the last full report**.

### Consequences of not reporting

If a Member does not fulfil the reporting requirements as outlined above, its Membership may be terminated according to the **sanctions policy** (see [Annex 1](#)). In extraordinary circumstances such as major restructuring, mergers, or takeovers, a Member may request to suspend its detailed report for one year subject to written approval by the Accountable Now Board of Trustees. In this case, the reason for the suspension will be



mentioned on the Accountable Now website and an interim report or statement from the most senior decision-maker has to be submitted regardless.

## 4. Assessment criteria

The task of the Independent Review Panel is to assess and transparently report progress towards compliance of Members with the 12 Accountability Commitments. The Panel reviews all accountability reports and handles [complaints](#) filed against Accountable Now. In its assessment of accountability reports, the Panel will take into consideration the mission of the organisation and its context, including its size, operating model, and whether it works mainly via partners or delivers direct services.

When assessing accountability reports, the Independent Review Panel will focus on the following key points:

- i. Convincing evidence that all key decisions taken in the organisation are based on sound knowledge of, and are responsive to, stakeholders.
- ii. Evidence that key stakeholders are well identified, continuously included in relevant stages of work, and have shown good engagement and ownership.
- iii. Overall evidence that the organisation has effective and responsible governance and management (i.e. is well-run).
- iv. A sound plan for improving weak areas and clarity on objectives, resources and cross-organisational responsibilities for implementation.

### Assessment of performance on each question

In order to provide a visually appealing and simple overview of a Member's performance, as well as to allow for easier tracking of performance over time, there will be a **colour-coded assessment for each question**. Members should self-assess their performance on each question, and the Panel will provide their own ratings in their feedback. The colour-coded assessment has four levels (numbers are also provided for improved accessibility):

**1**

No policies, procedures, or other documents are provided to explain the member's approach. There is no improvement plan in place, or there is a plan but no actions have been taken yet.

**2**

Policies, procedures, or other documents explaining the member's approach are provided, but no evidence or examples have been shared to show how these work in practice. A plan to address the commitment has been established and first steps have been taken to fulfil it.



### 3

In addition to policies, procedures, or other documents explaining the member's approach, systematic evidence or examples have been provided to show how these work in practice. Results, progress, and ambitions for further improvement are documented.

### 4

The commitment is fully addressed and in addition to the above, there is evidence that the (approach to the) commitment has been fully embedded into the organisation's practice.

The Secretariat will explore ways to depict an overview of all Accountable Now Members' performance based on the Panel's colour-coded assessment scores. An anonymised graph plotting Members' performance may be created on an annual basis, and the Secretariat may share with each Member in confidence where they lie on the graph.

#### Good practice examples

Good practice examples identified by the Panel will be added to the [good practice library](#) on the Accountable Now website. Good practices demonstrate innovation and/or particularly impressive progress in a certain area of accountability that is applied in an exemplary way across the organisation, and is well supported with evidence.

#### Additional fact checks

As part of their assessment, the Panel might undertake a few fact checks on Members' websites and social media and might also check the responsiveness of Members to complaints and feedback on independent platforms such as Great Non-Profits or Charity Navigator. Accountable Now's Secretariat might also occasionally test the functionality of Members' formal feedback systems.

## 5. Review process and publication of assessment

- **Step 1:** Before the Panel reviews accountability reports, the Accountable Now Secretariat pre-screens them, checking that they are completed in full, include a reference table where necessary, and are consistent with previous reports. The Secretariat might contact Members to rectify mistakes or highlight sections or issues that were not addressed for the report to be complete. (Weeks 1-5)
- **Step 2:** The Secretariat then sends the reports to the Panel members responsible for reviewing the report. (Weeks 6-7)
- **Step 3:** All reports are individually discussed in a report review call, in which the reviewing Panel members and the Secretariat participate. (Week 8)



- **Step 4:** The Secretariat finalises all feedback letters on behalf of the Panel and shares them with the Panel members for their final approval. (Weeks 8-9)
- **Step 5:** The Secretariat then sends the Panel's feedback to each Member and will set up a call between the Panel members who reviewed the report, the key contact on reporting in the Member organisation, as well as a member of the organisation's Senior Management Team (the most senior person responsible for accountability matters). The call will allow for the clarification of any questions, and will focus on the top two or three issues for the member to address in the coming year. (Week 10)
- **Step 6:** Members will then be given four weeks to submit **a [response letter](#) written by the member's most senior decision maker**, commenting on the Panel's feedback and outlining intended actions to be taken in response to identified areas for improvement. (Weeks 10-14)
- **Step 7:** The Secretariat publishes the Member's accountability report, the Panel's feedback, and the Member's response letter on Accountable Now's website. (Week 14)

The entire process, from the reporting deadline to publication on the website, takes approximately three to four months. Reports can be uploaded prior to the Panel's assessment if Members prefer a timelier publication on Accountable Now's website.

After gaining some experience with the colour-coded assessments and how well this works in practice, the Panel will revisit the idea of publishing the average performance of all Members on the Accountable Now website, or an anonymised graph plotting each member's performance on certain areas (this may be at the level of the 12 Commitments, or the 11 overarching question levels A-K). The Secretariat will explore the publication of an **annual "State of Accountability" report** to analyse the overall scoring of Members in a particular year and over time, as well as key trends, challenges, and innovations.

## 6. Using the Accountable Now logo

Members are requested to prominently communicate their Accountable Now membership in order for stakeholders to know what the organisation can be held accountable for. This means that:

- Members are requested to insert the Accountable Now logo and a link to the Accountable Now website on their website.
- Only the parts of an organisation (e.g. the international headquarters) which report fully according to this Reporting and Assessment Framework are allowed to use the Accountable Now logo.



→ National entities of an international organisation may use the logo if: the national entity submits a report of its own and this is accepted by the Panel; the international parent organisation collects full reporting data of all national entities and collates them into one consolidated report; or the international parent organisation provides sufficient assurance that it has the necessary internal processes and procedures in place to ensure that their national entities fully adhere to the 12 Accountability Commitments.

## 7. Changes to the Framework

The new Reporting and Assessment Framework was finalised in late 2017 and began to be used by Accountable Now Members in 2018, which served as a transition year. From 2019 onwards all Members are expected to use the new reporting framework. The Independent Review Panel will continue to review and may revise the reporting framework and questions based on their and Members' experiences.

### Accountable Now Secretariat

We are happy to provide support to Members, so please do not hesitate to contact us by email or telephone:

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## Annex I: Sanctions Policy

### Sanctions against Members for a breach of the Reporting and Assessment Framework

Updated in June 2016

1. When the member organisation's report is one month late, the Secretariat contacts the respective organisation, asking for the submission of the report.
2. If the member organisation does not reply within four weeks, the Secretariat will repeat its request for the report.
3. When the report is three months overdue, the issue will be brought to the attention of the Accountable Now Board. The Secretariat contacts the Member on behalf of the Board, communicates any message that the Board at this point wishes to put forward to the member organisation and gives the organisation four weeks' time to lay out the reasons for their delay and the actions they want to take to remedy the situation.
4. If the Member does not react or follow up on their presented plan of action or the Board is otherwise not convinced of the Member's commitment to further comply with the 12 Accountability Commitments and the reporting requirements, it will notify the relevant Member in writing of intention to terminate their Membership.
5. After receiving such notice, the Member will have 14 full days to put forward written representation, which the Board will consider when making their final decision on the termination of membership.
6. At the next scheduled board meeting, the Board will make a formal decision about the exclusion of this Member. According to the Articles of Association, the Board must take this decision by a majority of 75% of Trustees.