



**Accountable
Now**

GLOBAL STANDARDS LOCAL TRUST



Educo Independent Review Panel Feedback

Accountability Report 2020
Review Round October 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



Educo

Feedback from the Independent Review Panel

Review Round October 2021

26th October 2021

Dear Pilar Orenes,

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.

Educo's report demonstrates that it clearly takes accountability very seriously across every level of the organization. Impressively, Educo has many policies to uphold core values, listen to stakeholders, integrate learning, and provide various safeguards against wrongdoing. In fact, it seems there is at least one (if not several) policy directly relevant to each of the 12 of the Accountability Commitments of Accountable Now. Furthermore, Educo has done an impressive job to operationalize and institutionalize most of these into practical processes, governance bodies, and other entities that can ensure these policies are consistently used in everyday activities.

Particularly commendable is Educo's work related to Cluster B on integrating dynamic accountability in their work with stakeholders. And across all Clusters, there are impressive concrete examples from various country offices of stakeholder involvement, advocacy impact, and internal and external transparency and complaint mechanisms. Educo seems truly committed from the top down to continual improvement, and is self-aware of their strengths and opportunities for improvement.

In light of all this, the Panel would like to encourage Educo to further prioritize its accountability efforts, and highlight the possible risk of overstressing and/or burning out. This may apply to impact targets (Educo seems to be striving for impact in a wide variety of ways from direct service to advocacy and more, which can make it harder to see concrete progress in any one area), to being accountable to a wide variety of stakeholders, to even possibly overwhelming staff with so many policies to enforce, which can translate into significant amounts of



new work for staff without them necessarily seeing immediate benefits from this added work.

Therefore, in addition to continuing excellent existing work, the Panel strongly recommends that Educo's leadership work to narrow its focus slightly and become a bit more specialized in core areas for impact and for internal process improvement. Trying to simultaneously implement every possible good governance policy - alongside trying to be responsive to every single type of theoretical stakeholder for your work - can be a recipe for real institutional and individual burnout.

Part of this effort should include identifying practical incentives for country offices and lower-level staff to participate in the myriad processes necessary to fulfill all existing policy and reporting requirements (there are clearly several!) Staff and country office participation in many processes already seems to be mandatory, but it could be even more powerful to provide additional incentives for certain staff to go above and beyond the bare minimum requirement, and find some direct personal benefit in doing so.

Besides the encouragement to refine prioritization of accountable goals and further incentivize staff participation in myriad reporting processes, The Panel did not find major specific areas for improvement and suggests that questions to be addressed in the next interim report are jointly agreed in the feedback call. Follow up information would be particularly helpful on around progress being made against new SIOs (A2), and the organization's overall transparency about its financial position in formats that are easily accessible by stakeholders (G1).

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





Educo's Accountability Report 2020

Review Round October 2021

Opening Statement from the Head of Organisation

The opening statement by Pilar Orenes, Educo's Executive Director, emphasises the adaptation to the new context provoked by the COVID-19 while maintaining priorities. Since education is one Educo's key areas of work, the impact on vulnerable children and how inequality has become more latent are highlighted.

The statement connects the new Global Impact Framework 2020-2030 with the importance of a culture of accountability and for accountability to be integrated in Educo's ambitious programmatic goals.

Lastly, the statement lists the key areas of work that include strengthening active listening and participation of key stakeholders (child protection, whistleblowing and impact mechanisms), all of which are central to dynamic accountability.

The Panel welcomes Pilar Orenes and looks forward to a lasting and fruitful collaboration to advance accountability.

Cluster A: Impact Achieved

A. The impact we achieve

A1	<p>Mission statement and theory of change</p> <p>In the reporting period the 2020-2030 Global Impact Framework (GIF), which resulted from the theory of change process, came into force. It has been informed by the evaluation of the previous Strategic Plan. The current <i>Social Change Theory</i> and the <i>Social Impact Outcomes - SIOs</i> (part of the <i>2021-2025 Global Programme Framework - GPF</i>) are detailed in diagrams. Identifying specific global social impact outcomes - along with where they specifically overlap with SDG targets - will undoubtedly help Educo have greater clarity of focus and more effective impact tracking. The stakeholder involvement in the preparation of the GPF is highlighted.</p> <p>The support of the 2030 Agenda and the Sustainable Development Goals, as mentioned above, is also emphasised as a global effort.</p>	3
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	<p>The report mentions a team of 42 ambassadors who are integral to this work - the ambassadors model seems a great way to operationalize some of these values across the work of the global organization.</p> <p>The Theory of Social Change seems well developed at the higher levels but lacks the causal pathways from Educo's intervention areas. The next report could explain the connection between (or even merge) the three strategies in the social impact outcomes with the TOC to make it more complete.</p>	
A2	<p>Key strategic indicators for success</p> <p>Indicators for the SIOs are listed. It is explained that the SIOs' indicators are part of a multilevel measurement system, and that other indicators for the Programmatic Framework were still in the drafting phase.</p> <p>It is highlighted that indicators are created in a participatory process in which learnings from evaluations and other initiatives are used.</p> <p>Strong metrics are provided, but there is no evidence of their implementation yet.</p>	2
A3	<p>Progress and challenges over the reporting period</p> <p>The response outlines the results from the evaluation of the 2015-19 Strategic Plan, including challenges in evaluating impact and progress. Based on the results, priorities for actions have been identified, some of which are outlined in the report.</p> <p>There is a detailed self-reflection of strengths and growth opportunities. Educo demonstrates good practice in showing the priority areas for action based on its learning from the evaluation. The section could be improved by linking these reflections direct back to the corresponding elements in the Social Impact Outcomes/Theory of Change Framework. It seems Educo may also run the risk of overstressing by having numerous disparate impact goals.</p>	3
A4	<p>Significant events or changes regarding governance and accountability</p> <p>The reorientation of efforts towards emergency health related initiatives has led to a significant increase in humanitarian action projects, which has positioned Educo as a recognized humanitarian actor. The report later describes a needs assessment performed in the wake of COVID-19 that engaged thousands of students to help paint a picture of their new educational needs for example.</p>	3



	Other significant changes are outlined including the change in leadership and the commencement of projects implementation in Niger.	
B. Positive results are sustained		
B1	<p><i>Sustainability of your work</i></p> <p>Sustainability and feasibility are key elements of programme planning and design, and the report outlines several approaches such as exit and perpetuation plans. Examples to illustrate these approaches are provided.</p> <p>Child Rights, Wellbeing, Gender and Capabilities approaches are integrated in programming to ensure sustainability.</p> <p>There are several good examples of sustainability of work, across geographies, sectors, uptake by myriad partners (whether government or CBOs), etc. This provides strong evidence that sustainability is integral across the work of the organization and its culture.</p> <p>The Panel would be interested to see in the next report evidence of the application of the CCDRRM.</p>	4
B2	<p><i>Lessons learned in the reporting period</i></p> <p>A monitoring and institutional reporting system was set up to communicate progress, identifying lessons learned and enabling informed reorientation of efforts while contributing internal accountability. The system is adapted yearly and during the pandemic, indicators were added to capture insights from country offices. At the programmatic level, a MEAL manual guides Educo staff in the use of MEAL tools. The evaluation of 10 prototypes is also highlighted as an important learning opportunity, which suggests a broader culture shift toward more organizational openness to experimentation, even though that risks failing sometimes (which is an essential step toward an ongoing culture of learning).</p> <p>Several initiatives aiming at sharing lessons learnt externally are listed, including the commitment to publish evaluation reports from 2020 onward, which will bring Educo in line with established practice amongst international NGOs.</p> <p>Educo has introduced several new instruments for reporting and learning during the reporting period. Some lessons from the evaluation of ten prototypes are included. In the next report, there is no need to redescribe these processes and systems (reference can be made back to the 2020 report). Instead, the Panel would like to see the lessons learned from these processes and how they have been incorporated by the organisation.</p>	4



C. We lead by example		
C1	<p><i>Excellence on strategic priorities</i></p> <p>The report states that in spite of the Covid-19 context, participation and leadership in rights and wellbeing promotion have been strengthened. A good example of this is this report on how children experienced the pandemic. Several examples of country offices joining or taking leadership roles in national networks are shared.</p> <p>Participation in the Joining Forces Alliance is highlighted - although it is unclear exactly what distinct speciality Educo brings to that group compared to their peers. In addition, examples of advocacy work in this context are shared, including advocacy that led to policy change in the Philippines for example COVID-19 seems to have also helpfully catalyzed more virtual webinars and meetings for cross-sector and country collaborations.</p> <p>In the next report, the Panel would be interested to see examples of the impact of its wide participation in national networks.</p>	3
C2	<p><i>Expertise is recognised and welcomed by peers and stakeholders</i></p> <p>Several ways to assess the recognition of expertise and good work are explained. MEAL processes capture perceptions of programmes by partners and populations. Being invited to share expertise at events and reaction in mass and social media are also used as indicators in this area.</p> <p>Examples that demonstrate recognition of expertise are shared, but these are limited to feedback from government (not peers).</p>	3
C3	<p><i>Inclusivity, human rights, women's rights and gender equality</i></p> <p>The response is divided in two parts: (1) inclusion and human rights protection, and (2) gender equity. Overall, Educo appears to have made more progress on the latter compared to the former.</p> <p>In the first part, the GIF is referenced as it features the values, principles and approaches related to human rights protection and inclusion. These are applied throughout the project cycle. The Global Child Safeguarding Policy sets out specific protocols, which are also relevant for partner organisations. Several examples are provided, which illustrate Educo's practices.</p> <p>In the second part, the Gender Equity Policy, which is applied globally and its implementation promoted by a Gender Equity Commission, is linked. Several milestones in mainstreaming the gender approach in</p>	3



	<p>development are shared, including the appointment of a gender expert. Some examples from country offices are also shared.</p> <p>One area for improvement would be to integrate direct feedback from vulnerable communities into these efforts.</p>	
C4	<p><i>Minimising negative impacts on stakeholders</i></p> <p>In addition to the Child Safeguarding Policy, a Code of Conduct and Policy on Sexual Exploitation, Abuse and Harassment (PSEAH) are in place. The implementation of the latter will be led by a new Global Safeguarding role. Several areas in which the implementation of the Safeguarding Policy has progressed are listed, including a complete review of the policy, and the elaboration of child-friendly versions. Active participation is highlighted as a mitigating and preventing risk factor and three specific practices are shared.</p> <p>Overall an excellent response - Educo is clearly investing in developing more policies and more capacity to implement those policies in this area, and offers a number of good examples, while also retaining a clear understanding of how to further improve.</p>	4
C5	<p><i>Responsible stewardship for the environment</i></p> <p>The new GIF connects human wellbeing with our relationship with the natural environment and with the climate crisis. The new Organisational Development Plan includes a goal to reduce Educo actions' environmental footprint, and the Environmental Policy establishes the commitment to environmental protection.</p> <p>A comprehensive data set of GHGs emissions during 2015-2020 is provided, along with the explanation and references to the methodology applied for its calculation (more information is available in this website). Explanations for significant ups and downs are also provided, although it is unusual that they seem to imply that a large proportion of emissions for the whole organisation come from just two offices.</p> <p>Research has been carried out to explore the relationship between environment and wellbeing, and a couple of examples are shared.</p> <p>In all these ways, environmental stewardship seems truly integrated across the head office and country offices. Educo should continue to provide accessible information about its carbon footprint on its website, and follow up on future findings from current research.</p>	4



	The Panel looks forward to seeing further evidence of the application of the Environmental Policy in the future reports.	
Cluster B: Stakeholder Involvement		
D. Key stakeholders are identified with great care		
D1	<p>Key stakeholders and how they are identified</p> <p>Children and adolescents are the key stakeholder group for Educo, and more specifically those in situations of vulnerability, at risk and with limited resources. They are included in one of the ten stakeholder groups that are identified in the report. While children are clearly the primary stakeholder, also having so many other stakeholder groups can make it practically difficult to be clearly accountable to all your stakeholders at times. The Panel suggests developing a simple tool or framework to help prioritize/rank the non-children stakeholders to assess how you will appropriately listen to and engage with them in different projects.</p> <p>Educo's institutional strategic planning guides stakeholders identification in each country. The Child Rights Situation Analysis (CRSA) is a clear tool that helps to integrate the needs prioritised by and for the population Educo works with. Stakeholder analysis, local consultations and monitoring actions are mentioned as elements of the general approach to stakeholders identification.</p> <p>This section could be strengthened with specific examples or by elaborating on the challenges of having most projects identified together with the local population (e.g., what if Educo receives funding that should be used for a very specific project, with objectives defined before any stakeholder engagement could happen?). Educo could also elaborate on how partners are identified or how their capacity is assessed. Still, this overall approach is an exemplary example of how to involve stakeholders from the very start - both in co-defining the problem (through CRSA) and then co-defining the project that will be implemented to address it.</p>	3
D2	<p>Reaching out to those impacted or concerned by your work</p> <p>The response highlights the adaptation to the pandemic context and that Educo continues to reach out to stakeholders. A persuasive example of an education project adaptation in Burkina Faso is shared.</p> <p>The report refers to E1 and E2, where this question is addressed.</p>	4
D3	<p>Maximising coordination with others operating in the same space</p>	4



	<p>The Partnership Policy and Guide provides clear guidance on the process for working with partners, which is explained in the report and includes the agreement to fully respect and comply with Educo's policies, codes and procedures.</p> <p>Educo shares information with local and national actors on activities to avoid duplication. The report also emphasises the commitment and participation in an impressive number of networks and groups to ensure coordination with different actors, and examples are provided. In the Covid-19 context and to continue the collaboration with institutional actors and other CSOs, virtual communications have been promoted.</p>	
<p>E. We listen to, involve and empower stakeholders</p>		
<p>E1</p>	<p>Stakeholder feedback</p> <p>The Suggestions, Complaints and Commendations Policy (SCC) recognises the importance of feedback across a helpful spectrum of types (positive, critical, and proactive feedback). Each country office develops its own procedure in line with the policy and adapted to the local context. Children and adolescents provide inputs to ensure the feedback mechanisms are suitable for them (more in J3 about the policy).</p> <p>Several examples of different feedback mechanisms are presented, including Open Days, which aims at creating spaces for collecting feedback and sharing information about Educo's work with all stakeholders. Surveys, meetings, and the Supporters' Helpline Centre are other examples of feedback mechanisms. Educo provides examples from several different countries here, mentions that LPOs gave direct feedback on their new Global Impact Framework, and describes feedback from both internal and external stakeholders. All this helps illustrate that feedback practices are truly integrated across the organization and its country offices. The Panel commends the general approach to seeking feedback and flags it as a good practice.</p>	<p>4</p>
<p>E2</p>	<p>Stakeholder engagement</p> <p>Stakeholder participation at strategic level is described. The processes around the creation of the new GIF are the main examples in the reporting period.</p> <p>At project level, stakeholders participation is also sought, especially from children and adolescents. The Child Participation Standards defines how Educo and its partner organisations work locally with children and adolescents.</p>	<p>3</p>



	<p>Two examples of children and adolescents participation in Educo work along their outcomes are shared. This includes an impressive survey in the early days of the COVID-19 pandemic, with 4500 children/adolescents participating.</p> <p>The Panel would be interested to hear in the next report what Educo has learned from the various mechanisms for engaging children and adolescents,</p>	
E3	<p>Main likes/dislikes from stakeholders and organisation's response</p> <p>An annual report on suggestions, complaints and commendations details how feedback was received, through what mechanisms, evolution from previous years. It also provides some examples of the types of suggestions, complaints and commendations received and Educo's response and recommendation moving forward. Progress on acting upon the recommendations from the previous reporting period are also included. However, this report shows that both in 2019 and 2020, the vast majority of SCC came to the country office in Spain, with minimal participation from all other countries. The report notes that low participation elsewhere in 2020 may have been impacted by COVID-19 lockdowns and remote working measures - but this still does not explain why the same trend existed in 2019. Later, in J3, the report also mentions that the Spanish office receives the most SCCs because there are specific external mechanisms aimed at collaborators. Nonetheless, increasing the participation of stakeholders in the SCC process in the other country offices should be further investigated and worked on, as it is an area for future improvement.</p> <p>The Panel commends the proactive publication of this report as an added level of transparency, and flagged it as a good practice to be shared within the Accountable Now membership. The Panel would like to see the learning from the SCC process summarised in the next report.</p>	3
E4	<p>People and partners have gained capacities that last beyond your immediate intervention</p> <p>The question is addressed B1, where some examples of capacity building activities are shared.</p>	N/A
<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>Contextualised studies, social research and situational diagnosis together with evidence gathered through projects M&E are the main sources of</p>	3



	evidence, and also participative processes in which children and adolescents play a key role. Examples of findings and how they have been used in informing interventions are shared.	
F2	<p>Stakeholders support your advocacy work and value changes achieved</p> <p>It is stated that advocacy interventions are developed involving stakeholders, and most of the advocacy work is done through national and local networks and alliances that complement expertise and help create synergies. Several examples on how the approach materialises in practice are shared, including a particular powerful one from Bolivia.</p>	3
<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 recently launched new global website is shared along with links to key information areas. There is an impressive array of detailed information available to the public about Educo's work. The External Transparency Policy is promoted by a newly created <i>Global Transparency Commission</i> that has worked on improving transparency already in a number of ways, and two outcomes in this regard are shared. The Panel notes very positively the creation of this Group and flags it as a good practice to be shared across the membership.</p> <p>Also of note is Educo's work to offer "child-friendly" materials, given children as the top stakeholder. This model could serve as inspiration for other organizations who work for under-represented groups who may need to be communicated with a bit differently.</p> <p>The report also lists several alliances, networks and groups that promote transparency and accountability and Educo is part of.</p> <p>However, the Panel notes that the latest audited financial statements are only available in Spanish on the website at this time. In that regard, a growth area would be to elaborate upon Educo's financial position, and use this as yet another tool to enhance accountability practices. Providing simplified basic budget and financial information can empower partners and other stakeholders to have a better understanding of Educo's resource allocation processes.</p>	4
G2	<p>Pay scale, gender pay gap and top salaries</p> <p>It is stated that the job evaluation methodology, which applies a gender perspective, aims to guarantee non discrimination. External references are considered to ensure competitive salaries are offered. Gender pay gap</p>	3



	<p>calculation is not yet performed and the ratio between highest and lowest salaries is 3.4 at the headquarters - a reduction from 5.5.</p> <p>It is stated that the salaries of the five most senior positions fall under the upper salary band, which upper limit is 70.000 EUR. Based on this response, it is clear that Educo has made very good progress overall in this area, while also understanding that more work is also needed (e.g. gender pay gap; global data management system mentioned).</p>	
G3	<p>Ensuring privacy rights and protecting personal data</p> <p>The Privacy Policy provides information on personal data collection, security measures applied, and rights of the users.</p> <p>The creation of a Data Protection Officer role and a Privacy Committee was agreed, showing Educo's further investment to improve in this area. Also a risk assessment on data protection related risk has been implemented.</p>	4
G4	<p>Largest donors and their contributions</p> <p>The five largest donors and their contributions are displayed on a table.</p>	3
<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>The report mentions a very comprehensive review of people management issues that was conducted in 2020 - but it would be helpful to know some of the outcomes of this review, and how Educo plans to take them forward.</p> <p>In addition, the report outlines and links to the relevant institutional tools that ensure recruitment and employment processes are aligned with the organisation's principles and values, including Code of Ethics and Gender Equity Policy.</p> <p>A review of relevant processes took place, including recruitment processes, with a strong protection focus. The importance of feedback for development and support is emphasised, which is part of the performance evaluation process. Adapting to fair management of remote working was also addressed as an ongoing area of focus (understandably accelerated by COVID-19 impacts).</p>	4



	<p>The report provides useful, detailed staff demographics from all offices with breakdowns by types of contract, age, gender, nationality (local or expat) and level of responsibility. This data should help provide a roadmap for future improvements (for example, it shows nearly 2x as many men in leadership positions compared to women).</p> <p>The Panel would like to see more in the next report on whether performance reviews are working, their views on work life balance, and whether the organisation is acting to address the imbalance of males and females in senior head positions.</p>	
H2	<p>Staff development</p> <p>Educo's global e-learning platform is available for all staff in three languages, and they are starting to be offered to partner organisations as well. Courses offered through the platform are complemented with training by internal experts on a given topic. Educo provides a great example of a compulsory (and self-paced?) online course concluding with a live class on an internal expert, which is not only a good learning practice (to mix pre-recorded and live trainings), but also gives a clear channel for following up/continuing learning.</p> <p>The performance appraisal system is briefly described, which includes a performance evaluation once a year.</p> <p>The next report could usefully confirm that the several new courses under development (e.g. PSEAH, safeguarding) have become part of the compulsory induction process.</p>	4
H3	<p>Safe working environment</p> <p>The Code of Ethics, to which all staff and volunteers need to proactively commit, establishes a conduct framework and commits to guaranteeing safety, health and wellbeing at work. The response refers to C4 and J5, where relevant policies and procedures are outlined.</p> <p>A <i>Workplace Wellbeing Guide</i> is developed in each country to support staff wellbeing adapted to the local context and legislation.</p> <p>An anonymous whistleblowing mechanism is managed by a third party to ensure its independence. This is an interesting initiative, the experience from which should be of interest to other AN members. Two groups managing workplace safety analyse and manage risks both globally and for each country office.</p>	3
I. Resources are handled effectively for the public good		



11	<p>Resources are acquired in line with your values, globally accepted standards and without compromising independence</p> <p>Several policies and standards that commit to ethical fundraising and investment are linked to and briefly described, including an Investment Policy whose scope is management of movable and immovable investments, Code of Conduct for Fundraising, and Policy for Collaborations with Companies.</p> <p>Educo has been awarded several accreditations (by Fundación Lealtad, ECHO, and AECID) that evaluate the good practices in funding and management of resources among others.</p> <p>An analysis and decision-making tool has been developed to understand potential grants alignment with Educo's strategy, capacities and expertise, as well as potential risks.</p> <p>All such current work is impressive. One way this response could be strengthened would be to elaborate on current, specific goals related to funding diversification, and what checks are in place to ensure those new funding pursuits are still in line with core values.</p> <p>The Panel would be interested to see a summary of the results of the consolidation exercise in the future reports.</p>	3
12	<p>Monitoring of progress and re-allocation of resources</p> <p>It is stated that the monitoring and reporting system together with information systems and applications, facilitate reallocation of resources and a timely overview of performance. Annual budgets and monthly reports inform decision making. A good example of the ability to reallocate 1.5 million euros toward pandemic-relief, thanks to budget and forecasting tools, is shared. Otherwise the application of the monitoring results are not discussed</p> <p>Initiatives to improve the financial monitoring systems are shared, including development of dashboards to improve traceability and reallocation of funds between countries.</p> <p>Educo plans to develop 'medium-term' financial planning targets, to be shared between head office and each country office, but this work is yet to be done and medium-term is not specifically defined.</p> <p>The Panel requests that future reports include a discussion of what reallocations have been made on the basis of the extensive set of monitoring tools described.</p>	3



I3	<p>Minimising risk of corruption, bribery and misuse of funds</p> <p>An Anti-fraud and Corruption Policy sets out guidelines for preventing, detecting, reporting and investigating fraud or corruption. Training for all country office Heads of Finance ensures greater ownership. Cases reported are submitted to the governing body twice a year.</p> <p>The key financial controls are described in the report, including segregation of duties in the most financially relevant procedures.</p> <p>An <i>Audit and Compliance</i> area ensures compliance with regulations and the effectiveness of risk management, control and governance processes. Risk Maps (currently global, with plans to make country-level ones as well) are an excellent example of being proactive and preventive to minimize corruption risks. A legal risk prevention system is in place as well.</p> <p>The whistleblowing mechanism mentioned in H3 is also used for cases in this area. The report provides data on cases reported and on the outcomes of the relevant procedure. It is encouraging to see that these are not just policies on paper but practices integrated in the organization - for example, the evidence that clear actions have been taken in response to certain cases (e.g. 6 dismissals).</p>	4
J. Governance processes maximise accountability		
J1	<p>Governance structure and recruitment of trustees/board members</p> <p>The applicable regulations for the Board of Educo are shared, including the Statutes and the Code of Good Governance. In addition the Educo Organic Rules of Procedure defines duties and responsibilities of the Board, the management bodies and mixed bodies, and includes an organisational chart for these bodies. An executive committee within the Board is in charge of M&E of objectives and reporting to the Board.</p> <p>The process for selecting and replacing board members is explained, and the recommendations included in the Code of Good Governance are shared. The <i>Appointments Committee</i> role is described as well (although it is not clear what makes someone eligible to join the Appointments Committee itself).</p> <p>This response could be further strengthened by adding a visual organigram or similar, illustrating the reporting lines between and across these various governance and management bodies.</p>	3
J2	<p>Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes</p>	3



	<p>The Board approves institutional policies, as per its mandate, the Board also monitors and approves annual budgets. Two governance bodies, which are described, are responsible for the supervision and controlling of resources and risk management, including review of the previously mentioned “Risk Maps” related to internal controls. This is one good example of integration between internal policies and actual oversight bodies responsible for ensuring their implementation</p> <p>The Panel suggests that Educo include more information on the composition of the Board in its future reports. Also that Educo might consider how the diversity of the composition of the Board might go beyond knowledge, experience, gender and age (to include, for example, ethnicity, regional representation, disability).</p>	
<p>J3 & J4</p>	<p>Complaints handling mechanisms and overview of complaints (internal & external)</p> <p>The Suggestions, Complaints and Commendations (SCC) Policy, previously referenced in the report, is implemented by the SCC Global Commission, which supports and advises the National SCC Committees in designing and developing SCC mechanisms. Consultation with all people involved is a first step to ensure the needs and preferences are addressed.</p> <p>Beyond the online SCC form on the website, each Committee has a specific email address for SCC. It is stated that a MEAL Manual contains tools to support the implementation of SCC mechanisms, and a couple of examples are shared. A whistleblowing channel (more details in H3) is also in place. A dedicated annual report on SCC (already flagged in E3 as good practice) is publicly available, and data on SCC is shared in a table. All of these steps indicate just how fully integrated the SCC feedback mechanism is across levels of the organization, making it an exemplary “good practice” for others to consider.</p> <p>Analysis and reflection on the cases data is shared, including the justification for the drop on reported cases in 2020.</p>	<p>4</p>
<p>J5</p>	<p>Protecting confidentiality and anonymity of those involved in complaints</p> <p>The institutional policies relevant to complaints outline measures to ensure confidentiality, which together with safety of the people involved is of utter importance.</p> <p>As an example, the report references the Child Safeguarding Policy, and how it commits to the security and privacy of the parts involved in complaints.</p>	<p>3</p>



K. Leadership is dedicated to fulfilling the 12 Commitments		
K1	<p><i>The governing body and management are held accountable for fulfilling strategic promises</i></p> <p>The latest Code of Good Governance update captures the commitment of the Board to evaluate its contribution to the organisation, and as of 2021 will be done yearly and on an individual and group basis.</p> <p>The current self-assessment is done every two years and it is based on good practices in transparency and governance according to the Spanish Association of Foundations and the Commitment and Transparency Foundation. An example of the outcome of the last self-assessment is shared. The annual Corporate Governance Report accounts for the Board operation, its performance, relationship with management, risks and control management, and potential conflict of interest. Making this report publicly available is noted by the Panel as a very good practice.</p> <p>The Board evaluates the Executive Management yearly and the intended outcomes of the process are listed.</p>	3
K2	<p><i>Inclusion of staff in discussing progress toward organisational accountability</i></p> <p>The Accountability Report production process is explained, which involves staff from all country offices. The process for capturing data also serves for other reports and accountability processes. The process for sharing the Accountability Report (which is available in three languages) and the Panel feedback is explained, as well as the process to act upon the feedback.</p> <p>A recently implemented results-based management model enables team members from different departments and levels of responsibility to participate in decision-making processes. The work of actually implementing this model is ongoing (aligned with the Org Development Plan 2021-23).</p> <p>For the next report, the Panel would be interested to know 1) if the process of participation in decision making applies equally in COs or just HQ, with examples, and 2) if there are practical examples of how the new RBM system is allowing Educo to be more accountable.</p> <p>Given Educo's clear commitment to share the accountability report with COs, the organisation might consider how a summary user friendly version might be made available (given that most staff won't read 44 pages).</p>	3



	<p>It is positive to see that the IRP comments are presented to the Management Committee. In the learning spirit of Accountable Now, the IRP welcomes feedback on its reviews (it could be shared via the Accountable Now's Secretariat).</p>	
K3	<p>Scope of this accountability report and influence over national entities</p> <p>The scope of the report is explained, which includes all the offices and head office as well. It is mentioned that the report production process is an opportunity to foster a culture of accountability based on the 12 commitments of the Global Standards. The response emphasises the importance of accountability and explains that MEL function in country offices has been expanded to include accountability under their remit.</p> <p>It is also explained that Educo is part of the ChildFund Alliance, reporting annually (even quarterly during the COVID-19 pandemic) on key organisational and programmatic developments.</p> <p>One area for possible further improvement would be to think about concrete incentives for encouraging country office participation in such initiatives - not only by mandating them, but also by providing different levels of opportunities to engage, with corresponding incentives that may motivate country offices to go above and beyond mandated reporting requirements. Such incentivization from the bottom up could foster more internal information sharing that could lead to even further improved innovation and accountability practices.</p>	3