



**Accountable
Now**

GLOBAL STANDARDS LOCAL TRUST



Terre des Hommes International Federation Independent Review Panel Feedback

Accountability Report 2019

Review Round December 2020 / Corrected June 2021



Terre des Hommes International Federation Feedback from the Independent Review Panel

Review Round December 2020 / Corrected June 2021

3 June 2021

Dear Eylah Kadjar,

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 report submitted by TDH International Secretariat (TDHIS). It is grateful to TDHIS for the significant information provided and has appreciated its frankness and openness in addressing the issues in the report.

TDHIS has been producing accountability reports following the Accountable Now Reporting Framework for six years. During these years, the Accountable Now Secretariat and the Panel has gained understanding of the decentralised nature of TDH. The Panel suggests to reflect on and consider a different membership model with Accountable Now, that would allow for a higher proportion of the organisational performance and operations led by TDH members, critical to transparency and accountability, to be included in future reviews. Membership of Accountable Now for TDH members independently for example, is a model that has been successfully adopted by other Accountable Now members and could be a suitable option for TDH.

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

Specific areas for improvement are 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), complaints handling mechanisms and overview of complaints - external and internal - (J3 & J4), and how the governing body and management are held accountable (K1).



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





Terre des Hommes' Accountability Report 2019

Review Round December 2020 / Corrected June 2021

NOTE: *The original feedback letter has been corrected and updated as it contained some pieces of feedback based on a wrong assumption made by the Accountable Now Secretariat about the scope of the report (initially the whole TDH federation was considered instead of the International Secretariat only).*

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. In this regard, the panel would suggest that TDH members consider the membership in Accountable Now and the value this membership might bring to them.

Cluster A: Impact Achieved

A. The impact we achieve

A1	Mission statement and theory of change	4
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	<p>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 of collaborative work with another member of the Federation is provided by including Girls Advocacy Alliance's theory of change.</p>	
A2	<p>Key strategic indicators for success</p> <p>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.</p> <p>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.</p>	3
A3	<p>Progress and challenges over the reporting period</p> <p>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.</p> <p>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.</p> <p>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.</p>	2



A4	<p>Significant events or changes regarding governance and accountability</p> <p>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.</p> <p>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 TDHIS'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.</p>	2
B. Positive results are sustained		
B1	<p>Sustainability of your work</p> <p>Several examples are provided to illustrate TDHIS long lasting advocacy and campaign work, and how TDHIS is usually followed by programmatic work by TDH organisations.</p> <p>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.</p> <p>The examples presented are helpful to understand TDHIS's approach. 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.</p>	2
B2	<p>Lessons learned in the reporting period</p> <p>The strategic review process mentioned above started from a phase of diagnostic and evaluation, which included interviews with partners. This phase generated lessons learnt that were shared with TDHIF constituencies and guided the following phases of the strategic review.</p> <p>A couple of examples are provided on how learnings are shared widely and transparently. Links are provided to several initiatives that publish their</p>	3



	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	<i>Excellence on strategic priorities &</i>	2
C2	<p><i>Expertise is recognised and welcomed by peers and stakeholders</i></p> <p>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.</p> <p>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. The panel would have appreciated having more information of the specific role the TDHIS had in the matter.</p>	2
C3	<p><i>Inclusivity, human rights, women's rights and gender equality</i></p> <p>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.</p> <p>A rights-based approach is said to be applied to the projects run by TDH organisations.</p> <p>The response also mentions that TDHIS applies gender sensitive recruitment procedures. A gender and diversity policy from one of TDH members (TDH Lausanne) is linked in the report.</p> <p>In the next report, the panel would appreciate a reflection on what role the TDHIS plays in enabling and promoting that inclusion, diversity and equality are implemented in practice across the Federation.</p>	2
C4	<p><i>Minimising negative impacts on stakeholders</i></p> <p>TDHIF members are involved in Child Safeguarding Measures. TDHIF is a member of the Keeping Children Safe Coalition (KCS). TDHIF level 1</p>	2



	<p>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”.</p> <p>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.</p> <p>The treatment of images of children is based on the KCS standards.</p> <p>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.</p> <p>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 at TDHIS level to foster awareness raising among children and youth - especially the most destitute and vulnerable - of safeguarding practices and complaints mechanisms by its stakeholders? 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?</p> <p>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.</p>	
C5	Responsible stewardship for the environment	2



	<p>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.</p> <p>The panel would appreciate more information on how initiatives in regards to the protection of the environment are measured and monitored (against KPIs). The panel suggests to see ChildFund New Zealand's approach (see report pp. 17) as it has been flagged as good practice.</p>	
<h2>Cluster B: Stakeholder Involvement</h2>		
<h3>D. Key stakeholders are identified with great care</h3>		
D1	<p>Key stakeholders and how they are identified</p> <p>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.</p> <p>The key stakeholders of the TDHIS are listed, and the process and criteria for their identification are explained.</p> <p>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).</p> <p>The panel notes that TDH does not ‘focus on children coming from a specific background’ given the risk innate to such an approach that those most vulnerable, excluded and discriminated against because of their background will remain excluded from the activities of TDH. The panel would like to receive concrete evidence how TDH's approach ensures that children and youth who are marginalized by their community, are included in TDH work.</p>	2
D2	<p>Reaching out to those impacted or concerned by your work</p>	2



	<p>TDHIS reach out to TDHIF members regularly and systematically. The consultations for the making of the strategic plan is given as example.</p> <p>Child participation is a guiding principle of the TDHIF work and the manual, which is publically available, is linked.</p> <p>A couple of initiatives applying this principle are briefly described.</p> <p>The panel would recommend to present more in depth description on how strategic planning is conducted by TDHIS with its stakeholders (i.e. members of the Federation) to illustrate how the approach is put into practice.</p>	
D3	<p>Maximising coordination with others operating in the same space</p> <p>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.</p> <p>Local partnerships are also highlighted, which take several forms but usually project based partnerships.</p> <p>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.</p> <p>In the next report, the panel would appreciate a reflection on what role TDHIS could play in ensuring that imbalances of power are effectively addressed and fair and just partnerships achieved with the 681 local and national organizations mentioned.</p>	2
<p>E. We listen to, involve and empower stakeholders</p>		
E1 & E2	<p>Stakeholder feedback & Stakeholder engagement</p> <p>The response combines both E1 and E2 reporting questions.</p> <p>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</p>	2



	<p>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.</p> <p>In regards of TDHIS advocacy and campaigning role, TDHIS engages 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.</p> <p>A couple of examples of TDH organisations engaging stakeholders are also given in this section.</p> <p>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 more about how TDHIS, as part of TDHIF, facilitates and support child participation in TDHIF's work.</p>	
E3	<p>Main likes/dislikes from stakeholders and organisation's response</p> <p>The focus of the response is on the members of the TDHIF network. Global advocacy work and its coordination function are mentioned to be appreciated. Issues in communication among the entities is seen as a weakness and two steps to bridge the gaps are listed.</p>	2
E4	<p>People and partners have gained capacities that last beyond your immediate intervention</p> <p>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. The panel would like to understand whether this practice is planned to be systematic and replicated across the federation or if it is just applied within GAA programme. Also, is there a systematic approach to evaluating skills acquired and used by stakeholders after a training?</p>	2
<p>F. Our advocacy work addresses the root cause of problems</p>		



<p>F1 & F2</p>	<p>Evidence regarding the root causes of the problems you address & Stakeholders support your advocacy work and value changes achieved</p> <p>It is explained that global advocacy is led by the TDHIS which acts in close collaboration with the member organisations and represents their voice, for example in the Initiative for Child Rights in the Global Compact. The TDHIS strives to ensure adequacy with its stakeholders' views and expectations through dialogue and consultations in the planning, implementation and evaluation of campaign phase. When it comes to advocacy public positions, the TDHIF has very strict rules regarding the content of the advocacy messages expressed at global level, which requires consultation with all countries concerned to ensure that positions taken are fully supported by the people we work for.</p> <p>The panel would appreciate an explanation of how advocacy issues are chosen and prioritized, as well as an example of how consultations in the planning, implementation and evaluation of campaigns take place.</p>	<p>2</p>
<p>G. We are transparent, invite dialogue and protect stakeholders' safety</p>		
<p>G1</p>	<p>Availability of key policies and information on your website</p> <p>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.</p> <p>The panel notes with appreciation the policy documents shared by TDH (including TDHIS Code of Conduct in annex I). The panel invites TDHIS to reflect in future reports about the need for making key information available in other languages than English.</p>	<p>2</p>
<p>G2</p>	<p>Pay scale, gender pay gap and top salaries</p> <p>Ratio between top and lowest salaries, and 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).</p>	<p>3</p>



	<p>TDHIS and two other members joined the FairShare Campaign.</p> <p>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.</p>	
G3	<p>Ensuring privacy rights and protecting personal data</p> <p>TDHIS' privacy policy is linked in the report. Procedures to comply with the GDPR regulations are being set up.</p> <p>By way of an example, some employees' commitments contained in the TDHIS's Code of Conduct are provided.</p> <p>The panel appreciates TDHIS's commitment to ensuring privacy rights and protecting personal data.</p>	3
G4	<p>Largest donors and their contributions</p> <p>Major source of income for the TDHIF is the membership fees. The major donors are listed in the report and a link to the report where the amounts can be found, is provided.</p>	2
<h2>Cluster C: Organisational Effectiveness</h2>		
<h3>H. Staff and volunteers are enabled to do their best</h3>		
H1	<p>Recruitment and employment is fair and transparent</p> <p>TDHIS staff gender and age range is provided. In H2 some benefits are mentioned such as flexible working hours, possibility for remote work, and improved maternity leave.</p> <p>The panel would like to know whether there is a policy or documented practices guiding fair recruitment and employment.</p>	1
H2	<p>Staff development</p> <p>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</p>	2



	among TDH organisations. Is there a specific part of the TDHIS's budget dedicated to staff development?	
H3	<p>Safe working environment</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>The panel has the following questions for future reports: Do all staff receive staff rules, including information on how to raise a grievance? How are all staff informed of the whistleblowing policy? Is there a specific policy addressing harassment in the workplace that is available publicly and reminded?</p>	2
I. Resources are handled effectively for the public good		
I1	<p>Resources are acquired in line with your values, globally accepted standards and without compromising independence</p> <p>As explained in G4, TDHIS is funded by its members mostly and additional grants such as the Oak foundation for the Destination Unknown Campaign. TDHIS's 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.</p> <p>National accounting standards and monitoring and evaluation systems are mentioned as ways to ensure the correct use of funds, however TDHIS</p>	2



	plays the role of a facilitator aiming to set common guidelines. An extract of such guidelines is provided. Are there guidelines publically available?	
I2	<p>Monitoring of progress and re-allocation of resources</p> <p>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. The panel would have been interested in how those mechanisms have been developed, by whom, and how results achieved so far have been integrated to the next phase of the work.</p>	2
I3	<p>Minimising risk of corruption, bribery and misuse of funds</p> <p>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.</p> <p>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.</p>	3
J. Governance processes maximise accountability		
J1	<p>Governance structure and recruitment of trustees/board members</p> <p>The General Assembly is composed by representatives of all members and its role and competencies are outlined in the report.</p> <p>The General Assembly elected a new International Board in 2019, which composition and responsibilities are described in the report.</p> <p>The reporting relationships among TDHIS, TDHIF, and the international Board are explained, as well as the role of an independent auditor.</p> <p>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.</p>	2



<p>J2</p>	<p>Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes</p> <p>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.</p> <p>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.</p> <p>A risk assessment is submitted quarterly by the TDHIS to the International Board.</p>	<p>3</p>
<p>J3</p>	<p>Complaints handling mechanisms and overview of complaints (external)</p> <p>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 through the TDHIS and channeled to member organisations during the reporting period.</p> <p>The previous report stated that the complaints policy was being finalised and would be uploaded in the near future. The panel would like to know whether a policy has been produced. The recently updated Sightsavers' complaints policy can provide some guidance on what is expected in such a policy.</p> <p>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.</p> <p>Each TDH organisation has its own whistleblowing mechanism.</p> <p>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</p>	<p>2</p>



	with effectively, the protection afforded to complainants and the fairness of the procedure.	
J4	<p>Complaints handling mechanisms and overview of complaints (internal)</p> <p>It is stated that a process for internal complaints is “embedded in the staff rules”, however the process isn’t described.</p> <p>No internal complaints have been raised in the TDHIS during the reporting period.</p> <p>The panel would like to understand how the internal complaints mechanism is aligned with the complaints mechanism under J3 and the whistleblowing policy. How is staff awareness raised about the existence of the complaint mechanism and its procedure so that staff feel empowered and safe using it?</p>	1
J5	<p>Protecting confidentiality and anonymity of those involved in complaints</p> <p>Protecting confidentiality is addressed in relevant policies to ensure the complainant does not suffer reprisals.</p> <p>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”.</p> <p>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’.</p>	2
K. Leadership is dedicated to fulfilling the 12 Commitments		
K1	<p>The governing body and management are held accountable for fulfilling strategic promises</p> <p>The response summarises what was already included in previous sections (J1) in regards to reporting lines between TDHIS and the International Board.</p>	1



	<p>The panel would like to learn how management performance is assessed beyond reporting to the board. For instance, are there management performance reviews or 360 assessments? How is the performance of the International Board itself assessed? Moreover, how is management performance assessed across the federation or other stakeholders?</p>	
K2	<p><i>Inclusion of staff in discussing progress toward organisational accountability</i></p> <p>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.</p> <p>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.</p> <p>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 understands the decentralised governance of TDH and would like to learn what TDHIS reflection is on how staff from across the federation can engage effectively in organizational accountability discussions.</p>	2
K3	<p><i>Scope of this accountability report and influence over national entities</i></p> <p>As explained, the scope of the report is TDHIS only, though some TDH members featured in parts of the report.</p> <p>Each TDH organisation is legally registered in its country and operates with its own budget. Also they abide by different national binding quality and accountability standards.</p> <p>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. Given the decentralised nature of TDH, the panel understands that the TDHIS cannot report on behalf of the whole International Federation on most reporting questions, and therefore the opportunity to truly assess the accountability mechanisms in TDHIF is missed. This is because TDHIS, while playing a key role in the federation, in line with its mandate, accounts for a minor</p>	2



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 suggests considering membership of Accountable Now for TDH members independently. This membership model has been successfully adopted by ChildFund Alliance members (and Secretariat). It allows all independent organisations to submit their own reports within an agreed framework, preventing potential overlaps and enabling each member to receive tailored and specific feedback on their accountability practices.