



**Accountable
Now**

GLOBAL STANDARDS LOCAL TRUST



World Vision International Independent Review Panel Feedback

Accountability Report 2020
Review Round October 2021

Accountable Now · www.accountablenow.org ·

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World Vision International

Feedback from the Independent Review Panel

Review Round October 2021

26th October 2021 (revised on November 30¹)

Dear Andrew Morley,

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.

World Vision International has delivered the latest in a series of detailed reports structured according to the AN reporting framework and responding systematically to each sub-section.

Accompanying the WVI accountability report, WVI has submitted a detailed table setting out its own self-assessment and how WVI has responded in this report to the suggestions made by the Panel in response to the 2018 report. This itself is a good practice other organisations might wish to consider.

As WVI is ending its membership of Accountable Now, the Panel's assessment is written in a different way from previous ones for WVI. Most obviously, there are no statements of the sort 'in the next report, the Panel would like to suggest..'. Instead, the Panel makes some suggestions WVI might like to consider for their accountability reporting in general.

The introduction to the report usefully describes the intersection overlap between the Global Standard and WVI's core values and strategy. It does not mention any intersection with the Core Humanitarian Standard on which WVI plans to rely for accountability in the future. (The CHS is mentioned in section G1).

The report gives much more weight to WVI's development programming than to its humanitarian response. The Accountable Now Reporting Framework is intended to be equally applicable to both.

At several points, the report refers back to elements explained in earlier reports. This is appropriate especially, given the constraints on the length of the report.

In several points, as indicated in the self assessment, additional detail has been added to illustrate the practical application of a policy. This has enhanced the

¹ Upon the feedback call with WVI representatives on November 16th, the Panel has made minor amendments to ensure clarity for the readers.



report. However, as noted below in this feedback letter, there are places where updated or new policies are explained but without evidence of their application.

The spirit of Accountable Now reports is to show improvements made but also lessons learned and corrective actions. WVI's report tends to emphasise the advances with much less explanation of challenges and changes made in response. Future reports could include more on the changes made by the organisation in response to stakeholder feedback.

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





World Vision International's Accountability Report 2020

Review Round October 2021

Opening Statement from the Head of Organisation

The Opening statements by World Vision International's (WVI) President and CEO, Andrew Morley and by WVI Board Chair, Donna Shepherd emphasise accountability being central to the World Vision's approach, even more in the context of the Covid-19 pandemic, which has increased risks and challenges.

Listening, responding and adapting are highlighted as core elements of accountability that World Vision has enhanced through the creation of feedback mechanisms at every level of governance and operations.

The statements refer to the numerous standards applied to World Vision's work, including the [Global Standard for CSO accountability](#) (upon which the Accountable Now reporting framework is built), and the [UN Global Compact](#).

Cluster A: Impact Achieved

A. The impact we achieve

A1	<p>Mission statement and theory of change</p> <p>The mission statement is shared. The response refers to the previous accountability report where the current theory of change, and the Global Impact Framework are outlined.</p>	3
A2	<p>Key strategic indicators for success</p> <p>The four high-level impact indicators (which touch both on direct service outcomes and policy changes) are shared along with the Global Strategy, which is contextualized in each World Vision office. Core impact indicators are mapped to the SDGs. External stakeholders are involved at the country-level planning, and an example from World Vision Rwanda is provided. This section could be strengthened by providing an example of how external stakeholder consultations at the country-level actually shape the process by which impact indicators are tracked.</p>	3



	<p>While the following sections shows that WVI has been investing heavily in the development of indicators and the collection of data across the partnership to allow global reporting, it is noted that the impact indicators do not concern impact. In relation especially to indicators 1 and 2, the word 'reached' has little meaning, in that it could refer to a family being provided with an information leaflet to a life-saving intervention such as therapeutic feeding. It also carries no sense of how much difference the interventions have made. For an organisation like WV, with a broad partnership, it may not be realistic to go beyond counting those the organisation has engaged in some way, but such indicators cannot be described as Impact. The results of WVI's ongoing work on core impact indicators will be of interest to other organisations.</p>	
A3	<p>Progress and challenges over the reporting period</p> <p>Progress against the four high-level impact indicators is explained. In terms of contribution to policy change, it might be interesting for future readers of WVI accountability reports to see WVI differentiating between where this impact is being made i.e at country level versus at the UN or other international fora. It is challenging for the reader to understand what these figures mean in terms of results. The measures do show the reach of the WVI partnership but not about the difference made to children.</p>	3
A4	<p>Significant events or changes regarding governance and accountability</p> <p>There have been no significant changes. WVI might consider adding to future reports how COVID-19 has affected WVI's ability to be accountable.</p>	3
B. Positive results are sustained		
B1	<p>Sustainability of your work</p> <p>Sustainability is set out in the programming goal "sustained well-being of children within families and communities, especially the most vulnerable". Five drivers of sustainability are integrated in World Vision's long term development programmes.</p> <p>The report provides insights and learnings from an evaluation of a long-term programme in India by World Vision Germany, as an example of the efforts to monitor sustainability of work.</p> <p>The report states that sustainability measurement is a priority, and collaboration with academia is taking place to find a realistic approach to the aggregation of insights across programmes and ultimately understanding "why, how and under what conditions outcomes are sustained." In general, the Panel sees the AN members reaching out</p>	3



	<p>beyond the sector to academia and other types of organisations to harness the new thinking on sustainability.</p> <p>The results of the annual programme quality self-reviews are not discussed in this section but later in the report. Future accountability reports might consider what has been learned from a synthesis of these reports. It is hard for the Panel to judge but these annual self-reviews might be considered a good practice to be shared with other AN members.</p> <p>The example evaluation report from India mentions only the good news, not the challenges identified and how these are being addressed. Future readers of AN accountability reports will be looking for a measure of openness about failings as well as successes.</p> <p>Future reports could helpfully include the total of independent evaluations carried out by the WVI partnership (this might also be considered as a performance indicator to track over time). The Panel understands that compiling quantitative data from reports undertaken with different methods is difficult but it should be possible to synthesise their learning results. This could be a powerful learning tool and increase credibility in the eyes of donors.</p>	
B2	<p><i>Lessons learned in the reporting period</i></p> <p>Learning is emphasised as a crucial element to achieve World Vision's goals, as it is part of one of the four mindsets and behaviours identified within the strategy.</p> <p>The response focuses on the learnings within the Covid-19 context. It explains the commendable, largest-ever emergency response that World Vision launched, and the Real-Time learning exercise that took place six months later. This review identified learnings across all functions with the overarching theme of the agility to deploy resources and adapt to local contexts (public report). Learnings from a survey carried out by VisionFund have been shared in reports and conferences and led to a positive change: the acceleration of use of mobile-based payments for example. The Panel notes the impressive scope of the learning activities undertaken in relation to WVI's COVID-19 response. It would have been useful to include some of the lessons learned ('we are sharing these lessons' perhaps indicates that these exercises are not yet complete?)</p> <p>World Vision has been involved in collective learning initiatives, including the Movement for Community-Led Development.</p>	3
C. We lead by example		



C1	<p><i>Excellence on strategic priorities</i></p> <p>World Vision monitors progress on sharing expertise, and formal engagements with peers and keynote addresses and panels are tracked, the totals shared in the report along with details of a couple of examples of these engagements. Leadership within the Child Rights Connect is also highlighted as an opportunity to enhance child participation across the UN. The report notes WVI's success in influencing the results of the World Health Assembly (presumably in concert with other actors?) and a resolution in the European Parliament. Future reports might note any impact achieved because of these resolutions. WVI is clearly taking its engagement with child rights related fora and working groups seriously.</p>	4
C2	<p><i>Expertise is recognised and welcomed by peers and stakeholders</i></p> <p>Some examples of actors in the sector inviting and welcoming World Vision's expertise are shared in high level fora, including the invitation of WVI's president and CEO to deliver a statement at the 30th anniversary of the United Nations Convention on the Rights of the Child. WVI's expertise seems to be well recognised and called upon.</p>	4
C3	<p><i>Inclusivity, human rights, women's rights and gender equality</i></p> <p>The previous accountability (interim) report is referenced as it outlined World Vision's approach to gender equality and inclusion. Further work has been done to develop the policy, which includes aspects of the Universal Declaration on Human Rights, and to adopt and test 30 indicators to track implementation.</p> <p>Disaggregation of data on gender and other inclusion dimensions have taken place to better analyse impact on children's well-being. The response points to some increase on the proportion of programmes explicitly addressing gender equality from 2019. An example is shared from World Vision Malawi on their efforts to better target children with disabilities in sponsorship programmes.</p> <p>WVI's new Gender Equality and Social Inclusion ("GESI") Policy was provided as a supplemental material, and has just taken effect as of July 2021. While the report states encouragingly that the proportion of programmes explicitly has increased to 53%, it would be helpful for WVI to clarify whether all programmes are required to analyse gender relations, even if not all are designed to transform gender relations. It is not clear from the text if WVI is continuing to approve projects that do not assess gender relations and the impacts the project might have on them.</p>	2



	<p>The challenge with mentioning the universal declaration here is that invites questions about whether the policy is based on other texts that are more specifically relevant to the work of WVI, for example the Convention on the Rights of the Child, the Convention on the Elimination of All Forms of Discrimination against Women, or Security Council Resolution 1325.</p>	
C4	<p>Minimising negative impacts on stakeholders</p> <p>World Vision has completed the roll out across field offices of the risk management software system that enhances the ability to identify, assess, mitigate, and escalate risks.</p> <p>The Child and Adult Safeguarding Management Policy is available online and compliance is monitored. Guidance was developed to support offices on integrating safeguarding into implementation of remote programming Safeguarding. VisionFund adhered to common standards for financial services providers and are subject to audits.</p> <p>WVI has clearly undertaken significant new work to manage risk and adopted or amended relevant new policies, especially regarding safeguarding, which also responds to recent scandals in the sector.</p> <p>C4 is also intended to allow organisations to explain how they guard against their programmes having negative impacts in general, not just safeguarding, which understandably has taken a lot of attention in recent years because of recent INGO safeguarding scandals. Are programmes also assessed for potential negative impacts (on communities, social cohesion, natural resources etc) at the planning stage and do evaluations ask whether negative impacts resulted?</p>	3
C5	<p>Responsible stewardship for the environment</p> <p>The newly developed Environmental Stewardship Management Policy commits to promoting environmental benefits through programmes, understanding and mitigating the organisation's environmental footprint, and to advocating for climate children. Examples of initiatives related to the commitments are shared, including the recognized Farmer Managed Natural Regeneration. WVI has mapped the environmental benefits from 560 projects and is actively communicating on the impacts of climate change through a variety of research and policy documents.</p> <p>Monitoring of CO2 emissions has been flagged as a priority by the Panel in the past. The remarks in the accompanying self assessment recognise that targets for reducing the organisation's carbon footprint are not yet in</p>	2



	place. (This is not explained in the report itself). WVI scores itself at 2 for C5, with which the Panel agrees.	
Cluster B: Stakeholder Involvement		
D. Key stakeholders are identified with great care		
D1	<p>Key stakeholders and how they are identified</p> <p>World Vision's primary stakeholders are children, and more concretely as the second phase of the global strategy progresses, vulnerable children. The response refers to the previous full report, which described how vulnerable children were mapped. All field offices have completed the mapping exercise. An example from Lao PDR is shared, which provides a detailed statistical spatial mapping against the four vulnerability dimensions and markers of vulnerability. If this process has been replicated across WVI programmes and the results applied, this is a considerable achievement and a good practice to share.</p> <p>The report states that World Vision considers diversity to prioritise those in most need in emergency and development contexts. No evidence is presented.</p> <p>Through dialogue with potential partners locally appropriate solutions are designed that allow WV and partners to choose their contribution in alignment with their respective strategic priorities, skills and capabilities</p> <p>The report states that the Development Programme Approach outlines how local stakeholders are selected. However, this document has very little to say about the identification of partner organisations other than asking 'which partners are already contributing or have scope to contribute to different objectives', 'Have potential partners carried out capacity self-assessments, and are the stakeholders satisfied that each partner has the capacity to make its planned contribution?'. 'Do the partners have the required capacity to ensure the sustainability of the activities after transition?'. This is not a firm basis for testing partner capacity, reliability, alignment of values, or the risk of working with partners.</p>	3
D2	<p>Reaching out to those impacted or concerned by your work</p> <p>The stakeholders engagement process has been outlined in previous reports. It is stated that over half of development programmes report that the annual community review and planning involved local stakeholders who led the process, influencing design and adaptations. According to</p>	2



	<p>the report, WVI has strengthened its practice in stakeholder engagement through such processes, but no specific evidence of such engagement is provided. One example provided is that WVI has engaged Johns Hopkins University in research on the likelihood and causes of migration in central America.</p> <p>The report provides no examples of how feedback from local stakeholders have been used to improve development programmes. The report does not refer to humanitarian emergencies including situations of mass migration and forced displacement and how stakeholders in such responses are identified and consulted.</p>	
D3	<p>Maximising coordination with others operating in the same space</p> <p>In previous reports, the approach to partnering at the national and local levels has been described. Humanitarian local partnering was key in responding to Covid-19 and an example of an initiative to communicate Covid-19 related information in Somalia is shared. How development coordination takes place is not discussed but an example of WVI facilitation from India is included. Coordination with the private sector is guided by the 10 principles of the United Nations Global Compact, and examples are shared.</p> <p>Humanitarian coordination is not discussed (apart from a mention of COVID-19 local partners). How WVI engages in SCHR, the IASC, the cluster system etc are not covered. (For example, WVI presumably takes part in the logistics cluster, especially given that WFP is its biggest donor?).</p> <p>(The discussion about partner capacity and maturity would live better under D1. It also warrants the question of whether the tightening of criteria around partner capacity might possibly have any adverse impacts on the ability of WVI to hear directly from the most vulnerable children as a primary target stakeholder.)</p>	3
E. We listen to, involve and empower stakeholders		
E1	<p>Stakeholder feedback</p> <p>World Vision's approach to collecting and acting on feedback from primary stakeholders is summarised in the Programme Accountability Framework, which set minimum standards such as selecting feedback mechanisms in consultation with communities. The framework sets out a comprehensive set of steps and timing for their implementation that seems to conform with best practice. WVI has several alternative means of collecting feedback. One example from DRC illustrates how feedback is</p>	2



	<p>sought proactively, is shared. No evidence is presented on how community feedback is gathered and used, but this is explored further under E3, How programming approaches have changed in response to community feedback is also not covered (the report touches slightly on this under E2).</p> <p>It would be helpful to elaborate on this generalized observation and the factors driving it: “feedback only really flows when we actively seek it out.” Unpacking this might shed some valuable light on how key stakeholders view WVI.</p> <p>It is stated that feedback from staff is collected through several mechanisms, including the ‘Our Voice’ survey. Details on the results are provided in E3 and H2.</p> <p>WVI might want to take note of the increasing demands that feedback systems should be coordinated with other actors on the ground to ensure there is one system per community, not multiple agency-based systems.</p>	
E2	<p>Stakeholder engagement</p> <p>The response refers to the previous 2016 accountability report (pp. 7-9) which details the comprehensive approach to engaging stakeholders in different phases of programmes.</p> <p>Developments in this area during the reporting period, include more programmes promoting ownership by community and partners, more inclusive annual strategy review process, and the testing of a new feedback collection approach targeted to children.</p> <p>42% of programmes self-reported that ‘plans and activities are mainly developed and managed by communities and partners’. This sounds impressive. However not separating out communities and partners means that this process might be dominated by partners. Future readers would also be interested to know how such self-assessments are made and how or whether they are sampled for 3rd party verification, to strengthen their impartiality.</p>	3
E3	<p>Main likes/dislikes from stakeholders and organisation’s response</p> <p>The response explains that while having a centralised approach to responding to serious complaints (J3), there is a decentralised approach to documenting and analysing stakeholder feedback although in 2020 a step was taken to aggregating feedback within the COVID-19 Emergency Response Programme across all 69 participating offices. The report lists the key themes that emerged and the resulting change requests (information to be shared through different channels and</p>	3



	<p>languages, more support to enact the Covid-19 preventive messaging, and more support to food security.)</p> <p>One example on how the feedback was acted upon is shared. Results from the staff survey are also shared. The report mentions that progress is being made to address lower scores in the Our Voice staff survey, without explaining what specific steps are being taken.</p>	
E4	<p>People and partners have gained capacities that last beyond your immediate intervention</p> <p>Addressed in B1 and D3.</p>	
F. Our advocacy work addresses the root cause of problems		
F1	<p>Evidence regarding the root causes of the problems you address</p> <p>Evidence is gathered through different sources including programmatic experience, research and inputs from children. A unit has been created to focus on research for policy and trends analysis. Publishing a “child-friendly” version of findings is a commendable step to make work more accessible to the primary stakeholder group.</p> <p>Several examples are included on how the evidence is used to shape and inform advocacy work, especially related to COVID-19 and how the voices of young people were brought to the Geneva, Brussels and New York level and used with the OUR Research, OUR rights report in which young people lead, not only participate, in research.</p> <p>The 'becoming researchers' handbook is a good practice example worth highlighting for other AN members.</p> <p>World Vision is also working with Georgetown University on social and behaviour change to alleviate violence against children.</p>	3
F2	<p>Stakeholders support your advocacy work and value changes achieved</p> <p>It is stated that 76% of World Vision's development programmes support communities to advocate to decision makers using the Citizen Voice and Action. Communities also engaged in monitoring and dialogue with decision makers on child protection.</p> <p>A Child Participation Framework focuses on gathering insights from children on issues that are important for them. Building children skills in exercising their agency is also highlighted, along with examples of events where this was promoted. The report states that since 2018, 189k children have participated meaningfully in actions to end violence against</p>	3



	<p>children. The scale of these figures is significant and shows an important level of engagement of stakeholders' participation in advocacy. The capacity of WVI to collate such statistics is itself impressive. On the other hand, the report gives no examples (in this section) of how these wide ranging inputs have made a difference to WV programming practice.</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>World Vision has an Open Information Policy which commits to share information and the website provides information on several themes including policies of public interest. World Vision also publishes programming expenditure following the IATI standard, which enables for trends analysis. World Vision also entered the independent verification process for the Core Humanitarian Standard. Disclosure of information similar to that covered in the US IRS form 990 (in appendix B) continues to be a usual practice.</p> <p>With these various instruments and conformity with IATI, WVI seems to be achieving a high level of transparency on financial and some other forms of data.</p> <p>The report states that WVI has entered the CHS independent verification process. For now this only covers the largest WV emergency responses. Whether this will be extended to other emergency programmes and will also cover development programmes (for which the CHS was not designed) is not discussed, The report does not explain whether any third party external accountability mechanism is to be retained to cover WVI development programming.</p>	<p>4</p>
<p>G2</p>	<p>Pay scale, gender pay gap and top salaries</p> <p>The response refers to the 2018 Accountability Report pp. 15-16], where the approach to a fair pay, and to executive salaries are described. Currently, gender pay gap is not analysed, although it is mentioned that gender data for all staff is collected, A new HR system is being installed.</p> <p>Internal policies require a common approach to job evaluation and salaries. Pay scales are market benchmarked for local and international staff. The response also provides a table depicting the five highest salaries of WVI.</p> <p>The report gives no date by which WVI will be able to report the gender pay gap.</p>	<p>3</p>



G3	<p>Ensuring privacy rights and protecting personal data</p> <p>The response refers to the 2018 Accountability report (pp. 16-17), where World Vision's approach to ensure privacy rights and protect data of stakeholders is set out, in fulfillment of the Global Data Protection and Privacy Policy. Several recent improvements in this area are shared, including the creation of a chief data officer role, training and awareness raising initiatives on data protection and information security, and risk assessments. There is no discussion of any data challenges or lessons learned.</p>	3
G4	<p>Largest donors and their contributions</p> <p>The five largest donors and their contributions are shared.</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>A table showing staff and volunteers statistics is provided. Further data on percentage of local hires, women in leadership roles is also shared. There was a positive, notable near-tripling of the number of volunteers between 2018 and 2020. Future reports could helpfully explain what drove that increase.</p> <p>The three attributes of the recruitment philosophy and practices, fair, square and legal are outlined. How World Vision supports diversity, equity and inclusion is explained, including training.</p> <p>Beyond the inclusion of some statistics and an explanation of some HR policies, the report includes no reflection on deficiencies in HR practices and how these are being addressed. Are there results from the global staff survey relating to diversity, gender balance or hiring practices that show the challenges identified by employees?</p>	2
H2	<p>Staff development</p> <p>In the 2019 interim accountability report (pp. 8) the approach to staff development is explained. Creating a culture of learning is emphasised along going beyond structured training courses to on the job learning. Staff development is closely related to performance management and goal setting. 86% of staff reported having regular, helpful conversations with managers about their work, which reflects very positively on the organisations' culture. The adoption of a broad set of activities under the heading of staff development is in line with good practice but no</p>	3



	<p>evidence of whether this is making progress in practice is presented. On staff development the report lacks precision. 'Continuing to build a shared understanding of staff development' gives no clue as to whether a shared understanding has been achieved or any change has resulted.</p> <p>The report says that core competencies have been 'further embedded and socialised' across the partnership but does not discuss how well this is progressing.</p> <p>Basic data of usage of the online Learning Developing System is shared. There seems to be a strong take-up of the WVeCampus, with 30,000 active users (the vast majority of total staff) and 52,000 course completions. Sharing what drives this high participation would be beneficial for other organizations.</p>	
H3	<p>Safe working environment</p> <p>The Code of Conduct and Harassment Prevention Policies functioning are supported by training, which include a variety of topics including safeguarding and personal security. There is a seemingly comprehensive and compulsory set of trainings that employees must complete, and completion is monitored.</p> <p>WVI, as member of the SCHR, began the implementation of the Inter-Agency Misconduct Disclosure Scheme, which aims at preventing sexual abuse by known perpetrators. The aim is that all members of the WV partnership will join.</p>	3
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>Public Awareness Policy was mentioned in the response letter to the previous feedback letter as it covers fundraising.</p> <p>The overall approach to raise funds is shaped by the Core Values which are translated into concrete standards and practices. The Child Sponsorship Standards described in the 2019 interim accountability report (pp. 8) is referenced as an example. The Chosen® approach, also referenced from the previous report, has been well received across donors. The report states that 'we are seeing time and again across the globe how sponsors are transformed through Chosen' Given the fundamental change that Chosen represents in World Vision's practice,</p>	3



	the organisation might consider commissioning an external evaluation to validate the perceptions of positive impact.	
I2	<p>Monitoring of progress and re-allocation of resources</p> <p>Data on total revenue and high level allocation is provided. Also, a chart showing allocation proportions across countries categorised by vulnerability of children, is shared. This categorisation along with the role of the Partnership Resource Allocation Committee, is explained in the 2018 Accountability report (pp. 20). Between 2016-2020, field office expenditure in the most fragile contexts is reported to have increased by 59%, which according to the report, shows that reallocation of funds to the most vulnerable contexts has taken place.</p> <p>Individual programme funding decisions are negotiated between field and funding offices, with some degree of flexibility to adapt to changing needs. In 2020, greater flexibility was agreed to address COVID-19 pandemic. The top 5 independent contractors by value are listed (4 US, 1 UK based).</p> <p>The Panel had some difficulty interpreting the financial data. WV income increased in 2020 to US\$3 billion, field office expenditure was \$1.9 billion and fundraising and admin totalled 13% i.e. \$390 million. Does this mean \$600m was spent on programmes not taking place in the field unless some went to reserves?</p>	3
I3	<p>Minimising risk of corruption, bribery and misuse of funds</p> <p>The response refers to the 2018 Accountability report (pp. 21) where the financial controls are detailed. World Vision received the top level of conformance rating from the Institute of Internal Auditors. Summary findings from the internal auditors' reports on internal management of finance, HR, data management etc would be a valuable addition to future WVI accountability reports.</p> <p>Data on financial misconduct cases and associated losses and fraud are shared. Disciplinary actions and investigations are used to strengthen internal controls, and detect risk areas. Increases are said to be the result of better detection rather than increased incidence.</p>	3
J. Governance processes maximise accountability		
J1	<p>Governance structure and recruitment of trustees/board members</p> <p>The response refers to the 2018 Accountability report (pp. 21) where the governance structure and board recruitment process are described.</p>	3



	Diversity and compositions of boards is emphasised, and the standard statement shared, which all but two of the 55 offices met. The required standards and how they are assessed are not disclosed, so no useful comment can be made by the Panel on Board composition.	
J2	<p>Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes</p> <p>The response refers to the 2018 Accountability report (pp. 22) where WVI board's role in overseeing policies and resource allocation.</p> <p>The Audit and Risk Committee reviews the <i>Partnership Risk Profile</i> as well as the policy governing the Enterprise Risk Management programme. The Committee also receive reports on the operation of the Integrity & Protection Hotline. Other committees provide oversight of response to complaints and grievances. Future reports might reflect on how well these oversight processes are working and how the Board has responded to any challenges.</p>	3
J3	<p>Complaints handling mechanisms and overview of complaints (external)</p> <p>A dedicated section on the accountability webpage describes the overall approach to external complaints. Safeguarding and fraud complaints are centrally managed, and a comprehensive description of the Safeguarding incidents in the reporting period is provided, including the outcome and cases were resolved. This level of transparency and detail represents a good practice.</p>	4
J4	<p>Complaints handling mechanisms and overview of complaints (internal)</p> <p>An Integrated Incident Management System is used to respond to internal employee relations complaints. For cases reported through the Hotline mentioned in J2, the relevant committee of senior leaders manage the process. Data on the cases received is shared.</p> <p>An analysis of the reports through the hotline and the investigations highlighted the need to strengthen prevention. Also, the 'Our Voice' survey was used to check the level of awareness of the hotline, and the confidence in reporting concerns. The results informed actions to strengthen communications. As for the external complaints, a detailed explanation is provided of the number and nature of incidents, their investigation and how they were dealt with. This represents good practice.</p> <p>A working group was convened to look at the improvement of internal processes but the results of the changes it recommended are not included.</p>	4



J5	<p>Protecting confidentiality and anonymity of those involved in complaints</p> <p>The Integrity and Protection (whistleblower) Hotline Policy commits to confidentiality to the “fullest extent applicable”. Anonymous reports are discouraged, and the rationale for it briefly explained. Protection of reporters is emphasised. The hotline appears to be an excellent initiative though there is no explanation of whether there is a number for each country or whether it is free to use. The number of calls to the Hotline is not recorded.</p>	3
<p>K. Leadership is dedicated to fulfilling the 12 Commitments</p>		
K1	<p>The governing body and management are held accountable for fulfilling strategic promises</p> <p>The role of WVI board in relation with offices directly managed by WVI and with the World Vision Partnership (WVI and its affiliated entities), is explained. The composition and meeting frequency of the highest governance body, the WVI Council, are outlined.</p> <p>The response refers to the 2018 Accountability report (pp. 22), where the peer reviews among national boards is detailed. The critical success factors against which the national boards' effectiveness is monitored, are listed. The accountability processes are well described. The report does not include any recent examples of the international Board (or local boards) having identified and addressed challenges identified through their accountability mechanisms and how they have been addressed. Future readers of World Vision accountability reports will be looking for a demonstration of World Vision's governance showing how the accountability mechanisms drive programme improvement.</p>	2
K2	<p>Inclusion of staff in discussing progress toward organisational accountability</p> <p>The response connects the desired WVI mindsets and behaviours identified as critical to fulfilling the long term strategy with accountability strengthening, and provides results from the staff survey. The Accountability Report production process is explained, which includes staff participation. In 2020, 84% of staff considered that there is positive collaboration towards achieving the organisation vision, which includes trust and truth telling. The global centre prepares the accountability report drawing on data from others. It would be helpful to explain if there is a consultation mechanism around the draft report before it is considered by senior management. WVI has addressed the past feedback from the Panel seriously and responded to it in considerable detail (in the self assessment).</p>	3



K3	Scope of this accountability report and influence over national entities The scope of the report is explained (further details are provided in the introduction).	3
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