



Taiwan Fund for Children and Families Independent Review Panel Feedback

**Accountability Report 2021
Review Round October 2022**



Taiwan Fund for Children and Families

Feedback from the Independent Review Panel

Review Round October 2022

November 11th 2022

Dear Rick Chou,

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 assessment below.

Taiwan Fund for Children and Families' (TFCF) seventh accountability report is a full report that is commendable in its reflective, open and transparent nature. The report covers all areas of the framework, and provides a very detailed annex that enables a thorough review. The Panel acknowledges the work that the organisation has put in to make these all policy documents within the annex available in English, enhancing their accessibility.

Throughout the report, TFCF shows a strong commitment to advancing on human rights and this is very commendable. The Panel also saw that the organisation is advancing in its overseas programming as operations in Taiwan become more established. The report is honest about some of the issues that it is facing with its overseas work, and the Panel would like to encourage the organisation to focus on assuring the development of accountability processes for its country offices. The Panel looks forward to learning more about the progress made in improved accountability of overseas partners, and about any organisational level strategic guidelines in the next report.

The report showcases good accountability processes in the following areas: (D2) How do you ensure you reach out to those who are impacted or concerned by your work ?, (C1) How does your organisation demonstrate excellence on your strategic priorities ? (C2) What evidence is there that your expertise is recognised and welcomed by your peers, partners and other stakeholders ?



There are also some areas that the next interim report should further focus on, namely on what are your key strategic indicators for success and how do you involve your stakeholders in developing them ? (A2), what progress has been achieved and difficulties encountered against these indicators over the reporting period ? (A3) and the handling of external complaints (J3).

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 via the Accountable Now Secretariat.

Yours sincerely,

Accountable Now's Independent Review Panel





Taiwan Fund for Children and Families Accountability Report 2021

Review Round October 2022

Opening Statement from the Head of Organisation

Statement from new CEO Rick Chou addresses the challenges, especially fundraising, that Taiwan Fund for Children and Families (TFCF) encountered in the past year under COVID-19.

The statement also details major changes within the organisation, including how it has been addressing the gender imbalance at the Board level through the recruitment of new members. The statement further emphasises two specific areas that TFCF has been working on: Minimising Negative Impacts to Stakeholders and Safe Working Environment.

The Panel commends the efforts that TFCF has put in to address the aforementioned areas, introducing new policies and reiterating goals so that the organisation can improve its accountability practices.

Cluster A: What We Want to Achieve

A. The Impact We Achieve

A1	<p>What are your mission statements and your theory of change? Please provide a brief overview.</p> <p>TFCF's mission statement is given. The organisation emphasises that it works to "provide individualized and localized services to disadvantaged children, youth, families and communities." The organisation's aims for its overseas operations are also included.</p> <p>In lieu of a theory of change, TFCF provides a description of its goals that it says to adapt on a yearly basis, to respond to trends and emerging issues. A synthesis of TFCF's goals are provided within the report.</p>	3
A2	<p>What are your key strategic indicators for success and how do you involve your stakeholders in developing them?</p>	2



	<p>From reviewing previous responses (from 2019 full report), the Panel notes that TFCF uses the Sustainable Development Goals (SDGs) as a framework to assess their organisation against. The organisation does not have strategic indicators as a whole, but develops them for each programme. TFCF also selects one programme per year to showcase for their accountability report.</p> <p>At project level, an example from TFCF Philippines showcases how communities are engaged for programme design within the Community Patron Program. The Patron Program supports parents to lead on the reduction of fires, however it is done through collaborating with parents to further lead and develop skills on first aid and firefighting. Annexes A2.1 and A2.2 provide clear description of program design with its objectives and indicators.</p> <p>While this is a good example of how stakeholders are involved in developing strategic indicators for a programme, the Panel would like to understand whether TFCF works with its partners and those impacted by its work to develop strategic indicators for success. Potentially Restless Development's approach to developing strategic indicators can be useful here (2020 Report, Results Framework).</p> <p>Additionally, it would be great to learn further regarding how the SDGs framework is used as strategic indicators and how progress is measured against these, for the organisation as a whole.</p>	
A3	<p><i>What progress has been achieved and difficulties encountered against these indicators over the reporting period?</i></p> <p>The progress and difficulties encountered within the Community Patron Program are showcased. From the report, the Program is seen as successful, achieving the goals that were set out. 2022 goals for the Program are included. For these goals, it is suggested that TFCF also include community members and parents in the planning process to learn about their needs so that the community's desires are reflected in the new goals.</p> <p>In the opening statement, the CEO also highlights the difficulties that TFCF faces as an organisation, especially related to fundraising with restriction of activities. There is evocation of progress made by TFCF on gender equality, on governance requirements with the election of supervisors, on minimising negative impacts on stakeholders and creating a safe environment for stakeholders.</p> <p>The organisation's transparency in reporting the challenges faced in the program is commendable. However, in upcoming reports, the Panel would like to see a clear</p>	2



	<p>description of progress and challenges faced by TFCF as a whole institution, or the SDG framework that guides organisational strategy (A2).</p>	
A4	<p><i>Have there been significant events or changes in your organisation or your sector over the reporting period of relevance to governance and accountability?</i></p> <p>The report highlights the shortage of social workers as a significant change in the sector and a serious challenge throughout the reporting period. TFCF has taken steps to increase interest around social work in view of reducing the workload for its employees with new recruits.</p> <p>Additionally and following the requirements of the Foundation Act issued by the Government, TFCF organised elections of the board members and supervisors. The composition of the board and supervisors highlights great consideration for gender equality in governance structures.</p> <p>The Panel acknowledges the work done on policies and procedures (as shown in the annexes) to advance accountability in the organisation, and would like to see the results from the implementation of these policies in the next report.</p>	3

B. Positive Results Are Sustained

B1	<p><i>What have you done to ensure sustainability of your work beyond the project cycle, as per commitment 4? Is there evidence of success?</i></p> <p>An example of how TFCF Jordan collaborates with community based organisations (CBOs) in Jordan is provided. The nature of TFCF's collaborations is based on supporting their partners to gain strategic capacities, through participatory planning approach and mandatory training sessions for partners. This is a commendable practice since it supports TFCF's partners to continue on with programmes even when TFCF's support may stop.</p> <p>However, a stronger link to sustainability may still be needed. For example, TFCF may want to put in place policies/mechanisms (if not already) to prepare its partners for the exit point or to review interventions past the exit point. TFCF could build on the above example to design policies and procedures indicating the conditions of collaboration with CBOs, and further methodologies to ensure sustainability of program results. These policies could be incorporated in all future programs with partners.</p>	2
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	An interesting example that TFCF can look at is CBM's approach (pg. 16) of developing its partnership principles in line with its programme commitments to enhance sustainability of programmes.	
B2	<p>What lessons have been learned in this period? How have the lessons been transparently shared among internal and external stakeholders? How do you plan to use these lessons to improve your work in the future?</p> <p>The report highlights the difficulties that TFCF Jordan encountered in choosing and cooperating with local partners as a lesson learned. The Panel commends the organisation's openness and transparency. The Panel also positively notes that the organisation saw this challenge as a way to further improve, putting in place a policy for selecting partners as a result, with a due diligence process covering several aspects of the organisations.</p> <p>The previous interim report for the year 2019 (received in 2020) further highlighted more organisation-wide actions on learnings and actions taken in the context of the COVID-19 pandemic.</p> <p>The Panel would like to know more about the lesson learned as a whole organisation, and how the organisation is sharing them to all internal stakeholders, and adapting it to future endeavours beyond the TFCF Jordan example.</p>	2

C. We Lead By Example

C1	<p>How does your organisation demonstrate excellence on your strategic priorities?</p> <p>The report outlines TFCF Eswatini's effort in collaborating with communities to build a community garden, showing how TFCF Eswatini provides training to stakeholders.</p> <p>The Panel notes that TFCF is recognized as an important partner by the Government of Taiwan. TFCF is called to participate in various strategic policy development and to relevant inter-ministerial committees. Examples are provided to showcase TFCF's participation in the planning and revision processes relating to children's policies, laws and services and several other initiatives.</p> <p>While not mentioned in the report, TFCF collaborates with many international initiatives, as shown on its website. For the next report, it would be good for the organisation to further detail its participation in and impact on those initiatives, including [how TFCF's assesses the partner and its own impact] if possible.</p>	4
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C2	<p>What evidence is there that your expertise is recognised and welcomed by your peers, partners and other stakeholders?</p> <p>The report provides many examples of how TFCF's work is recognised by its peers, partners and stakeholders. These include water projects in multiple countries, the Taiwan Sustainability Action Awards, the awards from the government that its social workers received, among others.</p> <p>The panel positively notes that the organisation's efforts and work have gained wide recognition among various stakeholders, including the Government and peers in the sector.</p>	4
C3	<p>How does your organisation practice being inclusive and protecting human rights, including promoting women's rights and gender equality, in accordance with commitments 1-2?</p> <p>The report gives the example of TFCF Eswatini whereby the project creates opportunities for women in the community, to further their personal development vis-a-vis their participation.</p> <p>We would encourage TFCF to include any project-related policies that speak further to diversity, inclusion, and promotion of human rights/gender equality in the next report. In this way, the Panel's recommendations can be more tailored to support the organisation's accountability improvements.</p> <p>The organisation provides protection for staff with disabilities and from a minority background. It also has a set of policies in place that supports and protects the women on their staff.</p>	3
C4	<p>How do you minimise your organisation's negative impacts on your stakeholders, especially partners and the people you work for? How does your organisation protect those most susceptible to harassment, abuse, exploitation, or any other type of unacceptable conduct?</p> <p>TFCF has put in place a set of policies to review and manage risks, especially those related to families and children (see annex C4-1 to C4-5). The previous section (C3) features a list of policies that support the safety of staff.</p> <p>Additionally, the four levels of protection for children and communities continue to be implemented for its overseas offices. It is well noted that at the last of those four levels, TFCF holds continuous dialogues with its partners and stakeholders to improve services. The organisation has strengthened its accountability by instituting</p>	3



	<p>the signing of MoUs with partners to formally list roles and responsibilities in the aim of protecting the marginalised communities. The principle of 'a comprehensive evaluation of the partner' sounds very good. Given the challenges in overseas partnerships highlighted by the report, the Panel would be interested in the next report in what this assessment entails and if there is further support or requirements in terms of safeguarding (PSEAH - especially training for staff).</p> <p>The Panel commends the fact that TFCF Vietnam provides psychological support to the people whom the organisation serves, as well as the feedback collection process through interviews.</p> <p>The opening statement from CEO Rick Chou further outlines how the organisation aims to minimise harm to children and families by providing them with physical and psychological support.</p>	
C5	<p>How do you demonstrate responsible stewardship for the environment?</p> <p>TFCF's new headquarters were built with environmentally conscious design in mind, highlighting environmental awareness at TFCF. In addition, the organisation keeps a comparative analysis of the water consumption between the old and new buildings to understand the savings made. The Panel notes this as a good practice.</p> <p>The report includes a list of specific environmental protection strategies for staff and families who TFCF supports.</p> <p>Beyond the strategies listed, it would also be useful to learn more about how or whether TFCF monitors the environmental performance of its overseas partners.</p>	3

Cluster B: Stakeholder Involvement

D. Key stakeholders are identified with great care

D1	<p>Please list your key stakeholders. What process do you use to identify them?</p> <p>For sponsored families, TFCF's selection process includes initial contact (either by the families themselves or by referral from another organisation), alongside a clear set of criteria. The organisation then schedules a home visit to determine if support can be offered or not.</p> <p>Concerning these families, it would be good to further learn if TFCF prioritises different groupings, and if there are mechanism(s) available for families to refer</p>	3
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	<p>others to the organisation. Additionally, the Panel would appreciate a list of stakeholders according to their types.</p> <p>With its partners (collaborative CSOs/CBOs), TFCF has a set of 5 clear indicators to support the decision on partnership. These indicators are: leadership and management, administration, human resource, financial management, and public relationship. The attached annex (B2 - Risk Evaluation) includes a plan for improvement on the risks.</p> <p>For employees, the recruitment process is outlined as well as job advert methodology.</p>	
D2	<p>How do you ensure you reach out to those who are impacted or concerned by your work?</p> <p>With the families that they support in Jordan and Kyrgyzstan, TFCF carries out Needs Assessments in order to ensure that they respond directly to the end-user's needs. Families are also asked for their feedback.</p> <p>Another example from the Philippines showcases how TFCF implements Effectiveness Evaluations by eliciting continuous feedback from the people that they serve - collecting input before, during and after implementing vocational training.</p> <p>Overall, this section demonstrates how TFCF works closely with and listens to its stakeholders. The Panel would also encourage TFCF to share any challenges in engaging with certain groups of stakeholders, and any lessons learned as a result.</p>	4
D3	<p>How, specifically, do you maximise coordination with others operating in the same sectoral and geographic space with special reference to national and local actors?</p> <p>A selection process for partners has already been provided in D1. The response outlines the cooperation process, including how MoUs and mutual understanding of the cooperation are formed. The process is a positive one as it starts by identifying common values.</p> <p>The report only covers coordination with partners. The framework requests TFCF to also demonstrate how it coordinates and works with other organisations working in the same sectors, for example with government or civil society coordination bodies, which is the main intent of question D3.</p>	2



E. We listen to, involve and empower stakeholders

E1	<p>What avenues do you provide your stakeholders to provide feedback to you? What evidence demonstrates that key stakeholder groups acknowledge your organisation is good at listening and acting upon what you heard?</p> <p>The response provides a list of ways through which TFCF engages with the people that they support: direct beneficiary feedback, surveys/questionnaires, community visits, family visits, home visits by social workers, and network meetings with partners, among others - including offline methods such as telephone. The variety of channels available for external stakeholders to get and remain in touch is positively noted.</p> <p>A further consideration for advancement could be that TFCF brings in external parties from time-to-time (if this is not already being done) to carry out consultations for feedback, as this may give stakeholders more space to provide honest feedback. Moreover, while the current practices of TFCF is already commendable, it may be beneficial for the organisation to review practices from organisations within the ChildFund Alliance on child-friendly accountability - to further integrate feedback from children (as a stakeholder group) in a safe way into their programmes.</p> <p>TFCF's website includes a contact form and the "I need help" function. There is also a policy for what constitutes feedback and complaints, and the steps that the organisation will take. As a useful practice, it would be recommendable for TFCF to link the policy for feedback and complaints on the same webpage as the contact form for its stakeholders to understand the processes in case it is relevant for their purpose.</p> <p>Internally, the organisation has many sets of policies and channels available to TFCF staff to provide feedback and raise complaints.</p> <p>The panel notes positively that TFCF receives feedback from many channels. While the example from TFCF Jordan outlines that the organisation acted on the feedback received in that case, the question requires a response that shows a more systematic explanation of how the organisation responds to feedback.</p>	3
E2	<p>What evidence confirms a high level of stakeholder engagement in your activities and decisions from beginning to end?</p> <p>The example of the BEMS programme from TFCF Kyrgyzstan is included and shows that TFCF seeks deep stakeholder engagement. The program brings together adolescents from sponsored families to play football. Stakeholders' engagement in the programme is described, alongside how their inputs are used within the implementation.</p>	2



	Beyond standalone examples, it would also be useful to see if TFCF has policies or mechanisms in place, to ensure that stakeholders are engaged throughout different organisational and programmatic processes, across different TFCF offices Exemplary practices would also showcase how stakeholders such as families and children are included in the organisation's advocacy and overall strategic planning efforts.	
E3	Main likes/dislikes from stakeholders and organisation's response The response includes some dislikes from stakeholders and how TFCF Jordan reacted, as in the case of cooperation with families. TFCF provides consent forms to sign prior to starting sponsorship to ensure smooth cooperation. The response can be strengthened for further context, including how and under what conditions (beyond uncooperativeness) would the organisation determine ending cooperation. In the example given with TFCF Vietnam, it is useful that partners/national organisations are empowered to give further feedback that informs the discussion. Given that TFCF carries out home visits, it would be good to learn if in this specific case, whether the organisation also further engaged with and learnt from the families themselves in addition to consultations with in-country offices. Feedback from staff is also described. The Panel positively notes that any dislike or feedback from stakeholders is processed and responded to.	3
E4	How do you know that people and partners you worked with have gained capacities, means, self-esteem or institutional strengths that last beyond your immediate intervention? (You may skip this question if you have addressed it in your response to B. 1) See response in B1.	-

F. Our advocacy work addresses the root causes of problems

F1	How do you identify and gather evidence regarding the root causes of the problems you address and use this to support your advocacy positions? The response outlines examples from TFCF Mongolia and Kyrgyzstan, whereby feedback and input from children were listened to and acted on. The organisation uses these inputs and invites children's representatives to inform the organisation's advocacy standpoint to governments. This is very well noted by the Panel.	4
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	<p>It would be good to learn if the organisation maintains its research work to inform its advocacy work (as mentioned in the report for 2019, received in 2019), alongside the general advocacy approach of the organisation.</p>	
F2	<p>How do you ensure that the people you work for support your advocacy work and value the changes achieved by this advocacy?</p> <p>The response provides examples from TFCF's "The Empowerment and Reintegration Program for Impoverished Indigenous Youth" (for summary of report, see Annex F2-1 - in English). The programme "advocates and supports indigenous youth studying the Indigenous Culture Industry and Social Work Program at National Chi Nan University through empowerment to achieve three goals, including "Stable learning and life independence", "Better education-employment connection", and "Promotion of cultural identity". "</p> <p>The response states that indigenous youths are involved in all stages of the programme, from planning to execution. It also includes testimonies from participants expressing their satisfaction with the programme and the necessity for its continuation.</p> <p>The panel positively notes this mutually supportive collaboration between TFCF and people targeted by its programmes.</p>	4

G. We are transparent, invite dialogue and protect stakeholders' safety

G1	<p>Are your annual budgets, policies (especially regarding complaints, governance, staffing/salaries and operations), evaluations, top executive remuneration and vital statistics about the organisation (including number of offices and number of staff/volunteers/partners) easily available on your website in languages accessible by affected key stakeholders? Please provide links, highlight membership in initiatives such as IATI and outline offline efforts to promote transparency.</p> <p>Links to the organisation's annual budgets and policies are included within the response. Most of these policies are available in both English and Chinese. The report mentions TFCF's membership in the Child Rights Information Network (CRIN), World Association of Non-Governmental Organisations (WANGO), International Federation of Social Workers (IFSW).</p> <p>TFCF's efforts in joining different platforms and translating policies are well received. As a next step, the organisation can consider how to make these policies child-friendly, so that children as a stakeholder group can also have access to relevant policies. This can potentially be done through child-friendly writing tones and format (cartoons, comic).</p>	3
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	A clear breakdown of the organisation's staff through ethnicity, education levels, gender and contract types, including oversea branches, is provided. Personal remuneration levels cannot be displayed on their website due to legal reasons. The Panel welcomes TFCF's transparency within this section.	
G2	<p>What policies do you have in place to ensure a fair pay scale? Do you measure the gender pay gap in your organisation, and if so what is it? What are the salaries of the five most senior positions in the organisation, and what is the ratio between the top and bottom salaries? If this information cannot be provided or is confidential, please explain why.</p> <p>It is very well received that TFCF complies with the equal pay for equal work principles. The report states that there is no gender pay gap. Information regarding salary range determination is provided. The same information is also transparently displayed within the Employee Portal. For overseas branches, salaries are adjusted according to context.</p> <p>The remuneration for the five most senior positions is disclosed, alongside the ratio between top and bottom salary. The ratio between the top/bottom salaries has increased since the last report.</p>	3
G3	<p>How do you ensure privacy rights and protect personal data?</p> <p>The organisation has a set of policies in place such as the privacy policy (in both English and Chinese), consent forms for data and photo use, as well as a secured employee portal to ensure privacy rights and protect personal data. These measures are all very positive.</p> <p>In terms of the consent form, a potential step that the organisation may want to take in order to put even more rights in the data owners' hands, is to further elaborate on what the data will be used for, list the specific purposes of use, and what will become of the data after its used for the purpose indicated. ChildFund Australia's approach on informed consent may be useful, as it outlines the steps that the organisation will take after data is collected.</p> <p>Given that privacy and security issues are relatively new and can be sensitive, the Panel would like to know if there are regular training sessions on data security and privacy issues organised for employees who access TFCF digital platforms.</p>	3
G4	<p>Who are the five largest single donors and what is the monetary value of their contribution? Where private individual donors cannot be named due to requested</p>	3



anonymity, please explain what safeguards are in place to ensure that anonymous contributions do not have unfair influence on organisational activities.

A list of the organisation's five largest donors is included. The process of how donors can request anonymity is also detailed.

The report also states that they reject donations which may have an unfair influence on organisational activities.

For future reports, it would be good to understand whether there is a policy or formal mechanisms (expressing the criteria for rejection or acceptance) in place, that supports employees to determine whether to reject or accept donations.

Cluster C: What We Do Internally

H. Staff and volunteers are enabled to do their best

H1	<p><i>Provide evidence that recruitment and employment is fair and transparent.</i></p> <p>The recruitment process is explained within the response. The organisation also has regulations on working rules to support the recruitment process.</p> <p>The panel notes that there is a policy in place for recruitment, and there are mechanisms to avoid conflict of interest, nepotism and the likes.</p> <p>A breakdown of employees along different aspects such as gender, ethnicities, and educational background is provided in section G1 above.</p> <p>In future reports, the Panel would like to see more information about gender distribution in leadership positions, especially in overseas offices if country regulations permit.</p>	3
H2	<p><i>What are you doing to invest in staff development? What indicators demonstrate your progress? What are your plans to improve?</i></p> <p>The response outlines the programme of development for social workers, new supervisors and reserve directors. Staff promotion levels are also mentioned.</p> <p>TFCF carries out employee evaluation twice a year to provide feedback and improvement to their staff. There are various indicators highlighting outcomes of staff development.</p>	3



	<p>The Panel notes that 100% staff have been trained in 2021 through about 700 training sessions. This is exceptional and probably required a tremendous amount of effort; the Panel would like to learn more about how the organisation has achieved this.</p> <p>In the next report, beyond the types of training provided to the range of staff, it would be great to understand whether the organisation uses evaluations or other mechanisms as part of the identification process for the needed skills/training, and whether this is applicable in overseas offices as in HQ.</p>	
H3	<p><i>How does your organisation ensure a safe working environment for everybody, including one free of sexual harassment, abuse, exploitation or any other unacceptable conduct? What indicators demonstrate your progress? What are your plans to improve?</i></p> <p>TFCF has an important set of policies in place to support employee well-being, from physical to psychological support, and to ensure TFCF is free from sexual harassment, abuse and any sort of unacceptable behaviour. It is very well noted that the organisation provides psychological trauma support for its employees, with costs for psychologists being borne by the organisation itself.</p> <p>TFCF also provides annual training against sexual harassment as a part of its training courses to employee. There is a nursing room and relevant equipment available for female employees in pregnancy and breastfeeding.</p> <p>Acting on the Panel's previous advice, TFCF has also added anti-bullying and discrimination clauses to its existing policies. Other policies are also established in line with the prevention of workplace violence and the guarantee of workplace safety.</p> <p>Additionally, it would be beneficial to provide clearer data on the number of employees taking up support, for the Panel to be able to formulate a more accurate opinion. The Panel would also like to know if all policy related documents are enforced at overseas offices as at TFCF headquarters.</p>	3
I. Resources are handled effectively for the public good		
I1	<p><i>How do you acquire resources in line with your values and globally-accepted standards and without compromising your independence?</i></p> <p>The response explains how the organisation partners up with the right firms to support its public fundraising mission. Beyond this, in previous section G4, the organisation</p>	3



	<p>also outlines how it accepts donations, and also that it rejects donations that don't match with TFCF's principles and values.</p> <p>As another way to communicate to the public its work to achieve successful fundraising intentions, TFCF also features child-friendly activities on its website to enable children to learn more about its programmes. It is also notable that TFCF has achieved long term and sustainable cooperation with various fundraising organisations.</p> <p>The Panel would like to know if there is a specific fundraising policy shared throughout the TFCF network, to guide fundraising operations. Are overseas office allowed to initiate fundraising activities ?</p>	
I2	<p><i>How is progress continually monitored against strategic objectives, and resources re-allocated to optimise impact?</i></p> <p>TFCF works through participatory models of social work, using their stakeholders feedback to inform their strategic directions. Data is also continuously collected, and the method of collection is continuously improved. The use of a technology like PowerBI to analyse data and provide visual representation of data is also noted.</p> <p>The report also outlines how progress and reports are monitored and plans are adapted according to these reports. The organisation further evaluates their branch offices through site visits; other stakeholders such as governments also support in the evaluation of offices. Resources are thereafter reallocated to adapt.</p> <p>The <u>SIM Card</u> from Sightsavers (Accountable Now member) may be an interesting method that TFCF can consider to further improve evaluation and monitoring.</p>	2
I3	<p><i>How do you minimise the risk of corruption, bribery or misuse of funds? Which financial controls do you have in place? What do you do when controls fail? Describe relevant situations that occurred in this reporting period.</i></p> <p>TFCF has Financial Risk Management and Anti-Corruption Policies (see annexes). The organisation undertakes independent audits twice a year in compliance with government requirements.</p> <p>The process for direct handling of funds is described. The Anti-Corruption Policy describes the potential punishments as well as processes whereby fraud can be identified; however, it would be useful to learn if the organisation has another policy in place that also describes the investigative process if/when fraud is reported as well. Moreover, it would be good to share more about the organisation's</p>	3



	<p>procurement practices in the next report, especially if TFCF may have any commitment to open contracting standards or any policies regarding procurement.</p> <p>It is very positively noted that the organisation provides regular training to relevant staff to update them on new financial controls and regulations. This is a welcomed step towards continuously improving staff's skills and the organisation's financial controls/security as a whole.</p>	
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J. Governance processes maximise accountability

J1	<p>What is your governance structure and what policies/practices guide replacing and recruiting new trustees/board members?</p> <p>The organisation transparently displays the governance structure on its website. Processes for recruiting a new CEO are outlined.</p> <p>The report explains the process for replacing trustees/board members, which is the same as stated in their Articles of Associations. The TFCF Board is currently composed of mostly men, but the opening statement informs on some steps taken to address this gender imbalance. Despite this, the Panel would like to see how the organisation plans to improve gender balance in governance and management bodies of TFCF.</p>	3
J2	<p>How does your board oversee the adherence to policies, resource allocation, potential risks and processes for complaints and grievances?</p> <p>The Board meets with the organisation's supervisors every three months to discuss key issues.</p> <p>The process for how the Board oversees different processes for monitoring policies, resources, risks and complaints is explained. Furthermore, the employee complaints handling process is mentioned, with complaints regarding directors being escalated to the Board.</p> <p>The Panel notes that these mechanisms are included in various policy documents.</p>	4
J3	<p>What processes and mechanisms does your organisation have in place to handle external complaints, including those relating to unacceptable conduct? Please provide an overview of the number and nature of complaints in the reporting period, how many of those were valid, and of those that were valid, how many were appropriately handled and resolved.</p>	2



	<p>The report gives details from two incidents of unacceptable conduct and how they were dealt with from the TFCF branch office in Mongolia. Another incidence regarding food poisoning (in fact stale food) from lunch boxes is detailed as well. TFCF's transparency and efforts in mitigating these situations are well noted here.</p> <p>It is also great to see how TFCF has implemented previous recommendations from the Panel, including adding a Feedback and Complaints form and mechanism into the website in both English and Chinese.</p> <p>There are multiple ways complainants can get in touch with the organisation. Anonymous complaints are made possible. Social workers are also provided with 1:1 time with children during home visits to provide children with another channel for feedback.</p> <p>The Panel notes that lessons learned from incidents are turned into SOP, to prevent future occurrence. In future reports, the Panel would also want to see an overview of the number and nature of complaints received, and how they were dealt with. Perhaps Educo's recent work on Suggestions, Complaints and Commendations (pg. 7) may serve as an example for TFCF on how suggestions, complaints and commendations can be systematised.</p>	
J4	<p><i>How are internal complaints handled? Please provide an overview of the number and nature of complaints in the reporting period, how many of those were valid, and of those that were valid, how many were appropriately handled and resolved.</i></p> <p>Internal complaint handling mechanisms are outlined within TFCF's staff contracts and encoded within the "Regulations of Employee Appealing Application" (see annex). There is also a "Sexual Harassment Prevention Guidelines" for staff.</p> <p>The report states that no complaints were received in 2020 and outlines the procedures for how complaints are handled. An explanation of how the organisation achieved such a low number of internal complaints would push this response into exemplary practice. The Panel would also like to understand whether these practices are applied across different TFCF country offices.</p> <p>Their staff are provided with regular labour-management meetings to discuss issues pertinent to employee well-being, as TFCF gives paramount consideration and importance to this issue. On certain topics, the report states that improvement has been made, including more flexible working hours, regular on-site health services and promotions for employees.</p>	3



J5	<p>How do you make decisions about the need for confidentiality and protecting the anonymity of those involved?</p> <p>The report states that complaints are handled in a discreet and confidential manner. The "Regulations of Employee Appealing Application" (see annex) along with the response given in J4 state that a committee to review the process is formed with the CEO and labor representatives from different offices. In cases of potential criminal offences, TFCF follows criminal law processes.</p> <p>Beyond these practices, to further improve within the reporting framework, it would be good to learn if TFCF has any particular mechanism in place to direct the need to balance confidentiality and transparency needs, as requested in the 2019 report.</p> <p>In case it is useful, potential inspiration can be drawn from ChildFund Australia's 2020/2021 report (pg. 32).</p>	3
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K. Leadership is dedicated to fulfilling the 12 Commitments

K1	<p>How is the governing body and management held accountable for fulfilling their strategic promises, including accountability?</p> <p>The report states that staff at management levels are subjected to similar review processes as any other employees (twice a year), and that the CEO is subjected to a quarterly review in front of the Board.</p> <p>The Board is guided by the Code of Conduct for Board Members and Senior Management Personnel (see annex, K1). The Code of Conduct is a great step towards better accountability from the Board.</p> <p>The Panel suggests establishing regular (self-)assessment for Board members. In this way, the Board and staff are mutually accountable to one another.</p>	3
K2	<p>What steps have you taken to ensure that staff are included in discussing progress toward commitments to organisational accountability?</p> <p>The report outlines the process of how TFCF collaborates as an organisation to write the report. The Secretariat is responsible for writing the report, however inputs are received from different teams across the organisation.</p> <p>Beyond staff involvement in writing this report, a point for improvement would be to further provide information about how staff are involved in decision-making – for example through discussions about the organisation's accountability, successes, and challenges.</p>	3



	<p>The Panel also positively notes the effort that the organisation puts in to ensure that reports and any related communications, are available in both English and Chinese to improve collaboration and participation in accountability efforts. This process supports further discussions about the reports and areas of improvement.</p>	
K3	<p><i>What is your accountability report's scope of coverage? (i.e. are you reporting for the whole organisation or just the international secretariat?) What authority or influence do you have over national entities and how, specifically, are you using it to ensure compliance with the accountability commitments and to drive the overall accountability agenda?</i></p> <p>The scope of the report includes the whole organisation: headquarters, local and overseas branch offices and affiliates.</p> <p>The response also states that headquarters receive weekly reports, monthly expenditure statement, quarterly reports and annual reports from branch offices; and the International Development Division hosts regular meetings and training between the offices to enhance internal cohesion. Site visits by donors and employees to branch offices are conducted to ensure accountability.</p>	3