



**Accountable
Now**

GLOBAL STANDARDS LOCAL TRUST



ChildFund International Independent Review Panel Feedback

Accountability Report 2020-21
Review Round March 2022

Accountable Now · www.accountablenow.org ·

Secretariat: % MACHWERK in der Alten Münze, Am Krögel 2, 10179 Berlin, Germany

International NGO Charter of Accountability Ltd · German Registration Number: HRB 212396 B · VAT ID: 27/640/02763



ChildFund International

Feedback from the Independent Review Panel

Review Round March 2022

28th March 2022

Dear Anne Lynam Goddard,

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.

The second accountability report by ChildFund International demonstrates notable progress on applying the Accountable Now's dynamic accountability approach across several areas. A useful intro outlines what is and what is not in scope of the report and in which countries ChildFund International operated directly, which helps the reader contextualise the rest of the report.

In a fair number of sections, this report provides the same information as, or builds upon, the [previous accountability report](#). Beyond demonstrating where the organisation is in its accountability journey, the Panel recommends that the reporting exercise be further used as a learning and reflecting experience. Therefore, some of the comments by the Panel in this feedback letter encourage ChildFund International to delve deeper into the accountability practises, even if they didn't change during the reporting period.

Strengths of this report include key strategic indicators of success (A2); detailed reflection on the "strong partners" assessment (B1); maintenance of the ongoing Child Fund Advisory Panel (E2); inclusion of staff in discussing progress towards accountability (K2); and largest donors and their contributions (G4). Overall, the report demonstrates that ChildFund International is moving towards greater accountability practices and has plans to be further implemented.

Key areas for improvement include: pay scale, gender pay gap and top salaries (G2); recruitment and employment is fair and transparent (H1); and staff development (H2). Overall, the Panel felt that much of the report reflected on the "what" of ChildFund's accountability practices (e.g. naming the policies and activities), with a bit less reflection on the "so what" (e.g. the lessons learned from their implementation, and the resulting difference these practices made). The Panel encourages ChildFund to



lean into the process of developing the next report as a useful learning and reflection exercise for the entire organisation including multiple internal staff stakeholders. As such, The Panel includes some methodological recommendations, to allow ChildFund International to provide a report that can be exhaustive enough to be read as a stand-alone document with deeper reflection. This includes feedback about where additional data on specific areas would allow the Panel to provide more in depth feedback and examples from other AN members on areas of interest in the next report.

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





ChildFund International's Accountability Report 2020-21

Review Round March 2022

Opening Statement from the Head of Organisation

The opening statement by ChildFund International President and CEO, Anne Lynam Goddard, emphasises again a strong alignment with, and commitment to, Accountable Now's twelve accountability commitments, which is reflected in ChildFund International's mission. Children are put at the center and their voices heard to inform the organisation's long term goals.

The statement reflects on the impact of Covid-19 in accountability in the children and families ChildFund International serves. Whilst the pandemic limited progress on several areas such as partners's ability to obtain feedback, the organisation was able to pivot to a Covid-19 response programme which supported children and their families.

Other accountability related areas of work are highlighted, including new commitments on Diversity, Equity and Inclusion (DEI) and environmental stewardship. The statement also refers to the completion of the 'Destination 2020' strategy, and the start of the new 'Growing Connections 2030' global strategy. This strategy transition represents an opportune moment for reflection on accountability practices.

Cluster A: Impact Achieved

A. The impact we achieve

A1	<p>Mission statement and theory of change</p> <p>The mission and vision are shared, as well as the Theory of Change (ToC) framework. ChildFund International uses a <i>Three Life Stages</i> approach to achieve the outcomes (for infants, children and youth). The approach recognises the different developmental needs from infancy through young adulthood.</p>	4
A2	<p>Key strategic indicators for success</p> <p>Four key strategic indicators are described and how they are measured explained. These are: Knowledge and Potential Use of Child Protection Mechanisms, Strong Partners, Life Stage Core Program Indicators (as per ToC) and Advocacy. One way to expand the Child Protection tracking might be to implement not only community-based mapping of protection</p>	4



	<p>mechanisms themselves but also of key risks/vulnerabilities that may lead to violence against children, if this is not already being done.</p> <p>Overall, this strong answer suggests that strategic indicator tracking is integrated at many levels of the organisation. Particularly notable activities - which other AN members may take an example from - include ChildFund's multi-source assessment of Partners' Capacity, and Regional M&E Reference Groups, which may help ensure more thoughtful and useful M&E practices relevant at the local context.</p>	
A3	<p>Progress and challenges over the reporting period</p> <p>A bit of evidence of progress is provided against part of one indicator (Knowledge of child protection mechanisms - evidence for 'Use of protection mechanism' is not provided). It is expected that the forthcoming impact report mentioned in the opening statement will include further progress on indicators such as the Life Stage Core Program Indicator. The Panel looks forward to seeing the report and suggests linking it in the response letter to this feedback. In B1, the report provides information on progress in regards to the Strong Partners indicator.</p> <p>Challenges in the reporting period were caused by the pandemic, including the constraints in face-to-face programme implementation, sponsored child visits and feedback gathering. Yet the report also highlights how the online way of working has prompted more connectedness of learning, sharing and exchange among staff.</p>	3
A4	<p>Significant events or changes regarding governance and accountability</p> <p>In the reporting period, the greatest difficulties were related to the pandemic and ChildFund International's ability to implement and monitor activities, including for children they sponsor.</p> <p>As more children moved online, ChildFund International also accelerated its existing work on prevention of online sexual exploitation and abuse of children (OSEAC). The need for psychological first aid was also identified. Examples of programmes and initiatives implemented in the Philippines targeting OSEAC are shared.</p> <p>In regards to governance, the report references an "FY20 Organizational Effectiveness Initiative," and that some child safeguarding policies and procedures were updated during the reporting period. The response would have been strengthened by linking or further explaining these developments And by providing examples of how difficulties were overcome in regards to decision-making and programmatic support to the field, demonstrating how the shift in a decentralised mode has worked in practice.</p>	2
B. Positive results are sustained		
B1	Sustainability of your work	3



	<p>The report emphasises working in partnerships with other civil society actors, communities and families who are responsible for child development as a crucial approach to achieve long lasting results.</p> <p>An assessment was launched in 2017 to measure partners' compliance, governance, strategy, and programming. A table with the 14 measures for FY19, FY20 and FY21 is shared, showing a continuous monitoring and evaluation of progress with a display of evidence. The results show positive progress across a number of the measures, although some measures (specifically within Compliance) are not clearly understood in layman's terms. It is certainly a good practice that ChildFund International develops an action plan to help partners, and provides some resources for this in their budget allocation. However, the Panel is left wondering if the implementation of the "Strong Partners" framework may have caused some tensions or eroded trust with local partners. In addition, how does ChildFund International ensures that these processes will be sustained in the long term?</p>	
B2	<p>Lessons learned in the reporting period</p> <p>The report briefly reflects on methodological issues in measuring impact, and mentions the need to support integration of advocacy with programmatic work.</p> <p>However, this feels like a simplistic and insufficient/incomplete answer. The first learning mentioned raises the question of what appropriate future targets might be (which balance being realistic while ambitious)? The second learning does not clarify <i>why</i> the size of the partner portfolio notably shrunk by 25%. In addition, how does ChildFund International plan to address the methodological difficulty of monitoring different cohorts in light of the definition of its strategic indicators (as per A2)?</p> <p>The Panel appreciates the insights shared here but points out that the scope of this question is sharing specific lessons learnt in the reporting period and refers to the reporting guidance (pp. 5) for further information and examples from other reports. For example, the answer does not indicate how internal and external stakeholders reflect on those lessons learned: were these shared with them?</p>	2
C. We lead by example		
C1	<p>Excellence on strategic priorities</p> <p>The report highlights the provision of leadership in several key advocacy/partnering coalitions, influencing US government policy and funding, and working with ChildFund Alliance on advancing SDGs related to children. Two examples of advocacy work outcomes at the country office level, are shared. However, it is not clear what the role of ChildFund International is in driving those policy changes in the Philippines. In Kenya,</p>	2



	<p>the policy change is not clearly described. And the reader is left wondering about any specific examples of the advocacy to “shape US government policy and funding decisions.”</p> <p>The report also highlights the community-led process for mapping child-protection mechanisms (CBCPM) in 326 communities. Action plans to address identified gaps were developed with 212 communities. In spite of the pandemic limiting the expansion of the mapping exercise, the local leaders of the communities that had undergone the exercise were able to identify the most at risk populations during the pandemic. This response identifies some good policies and practices (e.g: yearly M&E exercises) but fails to provide many specific examples of results or lessons learned (the “so what”).</p>	
C2	<p>Expertise is recognised and welcomed by peers and stakeholders</p> <p>ChildFund International staff are part of numerous external bodies and links to tools and publications (Protecting Children Online through Policy and The Girls LEAD Act Policy Brief) developed with their contributions are shared.</p> <p>Several working groups and committees at both national and international levels that ChildFund is involved with, are listed. These groups work on relevant early-childhood-development (ECD) and education, and on child protection and policy advocacy.</p> <p>The report helpfully and honestly reflects on the results of a recent survey on ChildFund’s recognition within the international development and humanitarian communities, which showed lower levels of awareness than other international US based CSOs. These results show that more work can be done to increase awareness of the organisation's full scope of work with certain stakeholders.</p>	3
C3	<p>Inclusivity, human rights, women’s rights and gender equality</p> <p>The report links to the gender equality position paper that has been adopted in 2020 to formalise ChildFund Alliance members commitments for women rights and gender equality, and a summary of the key commitments is shared.</p> <p>The report also mentions the good practice of a Social Inclusion Analysis as part of country office program model certification.</p> <p>Internally, a DEI task force was created to better understand gaps and potential actions to ensure that the organisational culture reflects “an understanding of, appreciation of, and focus on DEI”. Some examples of the outputs delivered by the task force are provided, including the addition of a DEI measure in the 2030 strategy.</p> <p>On the whole, some good policies are now in place but there is yet to be much evidence of their consistent implementation. The Panel looks</p>	2



	forward in the next report to reading about the effective outcomes of the DEI position and the road map achievements on the organisation.	
C4	<p>Minimising negative impacts on stakeholders</p> <p>As in the previous report, ChildFund's Code of Business Conduct and Ethics, and whistleblower policy are shared. A safeguarding focal point in each country office ensures victims are supported. SEA incidents can be reported through 4 different channels, including a third party mechanism.</p> <p>However, it would be valuable to include some basic data (in addition to the information provided in J3) about which reporting channels are most utilised (e.g. x # of reports via site vs country focal point), and even more importantly, what was the resolution of those complaints (any additional action besides connecting the complainant with professional support? What about other supportive actions or sanctions as needed?)</p> <p>It is good that safeguarding standards are socialised throughout the organisation globally through employee onboarding materials in all languages, etc. Risk analysis and mitigation processes are carried out for new projects.</p> <p>The Panel would be interested to know whether a contextualised Child Safeguarding Policy has been developed for ChildFund International as it is recommended by ChildFund Alliance in its Child Safeguarding Policy Guidelines and if this policy is accessible to all.</p> <p>The response also describes how ChildFund staff is involved, and partners, stakeholders and beneficiaries are made aware of the related policies and practices. During the pandemic, additional communication channels were activated to overcome the social distance restrictions.</p> <p>Beyond Safeguarding, what are other potential unintended negative impacts the organisation might contribute to? Identifying negative impacts of projects or programs on stakeholders is a process that goes beyond protection from abuse on individuals. How does ChildFund International ensure that projects and programs are actually designed taking into consideration the “do no harm” principle?</p>	3
C5	<p>Responsible stewardship for the environment</p> <p>The report recognises that ChildFund is only beginning to demonstrate responsible stewardship of the environment in programmatic work and at organisational level. The organisation notably signed InterAction's NGO Climate Compact, and is promoting some disaster risk reduction programs, hoping these will generate learnings for expansion on this area that deepen climate adaptation work. Protecting the environment has been</p>	2



	identified as a priority for the 2030 strategy (the response mentions that targets have been set, but does not give an example of any?). The Panel recommends that in the next report, more information is provided on policies, processes, results and commitments for the future.	
Cluster B: Stakeholder Involvement		
D. Key stakeholders are identified with great care		
D1	<p>Key stakeholders and how they are identified</p> <p>ChildFund International defines its stakeholders as “individuals and organisations who receive services” from them. A list of key stakeholders including program participants and their communities, partners, donors, and other actors in the sector, is shared.</p> <p>People in most need are identified by working together with governments and local organisations. How other stakeholders are identified is also briefly explained.</p> <p>The Panel would invite ChildFund to consider a broader definition of stakeholders that includes organisations that are under ChildFund International's sphere of influence. Also, more specific categories of types of partners, based on the type of influence ChildFund can have on them, would allow a better understanding of opportunities for change (implementing partners, peer organisations, suppliers, etc.). Finally, the Panel encourages ChildFund to ensure it has internal clarity about ranking its relative accountability to various types of stakeholders (end stakeholders vs. donors vs. various types of partners).</p>	3
D2	<p>Reaching out to those impacted or concerned by your work</p> <p>A yearly program quality review (PQR) is conducted at the field level with partners, and partners conduct this with selected program participants. In spite of the Covid-19 restrictions, four country offices complete the PQR. Examples of recommendations out of this exercise are shared. The response would have been strengthened by explaining how marginalised communities and members are integrated into these processes.</p> <p>In emergency situations a wider range of stakeholders is consulted on a regular basis. An example of consultation with stakeholders in the context of January 2021 earthquake in Indonesia, is shared.</p> <p>On social media, ChildFund responds to all messages and there is an escalation process in place to address concerns. It is also mentioned there is a dedicated team to manage continued communication with donors. It would be helpful to know some data around complaints that need to be escalated.</p>	3
D3	Maximising coordination with others operating in the same space	3



	<p>The report provides again this year the overview on how the ChildFund international's approach using the three life stages categories promotes complementarity with other actors. ChildFund's approach in emergencies is also briefly explained. The previous feedback letter (pp. 8) further elaborates on these.</p> <p>The report also addresses collaboration with other actors beyond UN bodies at country level in emergency contexts.</p> <p>In addition to the one-off or bilateral partnerships mentioned, please include examples of ChildFund's involvement in any ongoing national or local working groups, coalitions, etc., which provide evidence on the question of how ChildFund maximises coordination with others. Further details on the partnership's examples (Americares and Project HOPE) would have allowed better understanding of the effective coordination (each organisation's roles, objectives of the partnership, etc.).</p>	
<p>E. We listen to, involve and empower stakeholders</p>		
<p>E1</p>	<p>Stakeholder feedback</p> <p>The report builds upon the previous response in their 2020 accountability report (pp. 18). It describes ongoing commendable efforts to collect more feedback from program participants in emergency programs and crisis response- mostly through mobile applications. Particularly notable are the donor feedback efforts: to have a quick response time (48 hour window), and to experiment with new communication methods like FAQ video with donations. Beyond describing systems and channels to capture programme, donors, and public feedback, the report provides some examples to illustrate how stakeholders' feedback is treated and how it might be used to inform decision making.</p> <p>The Panel looks forward to reading in the next report how the Emergency Management Unit has systematised the framework for collecting and acting on stakeholders' feedback. It is recommended that the framework includes stakeholders beyond participants, donors and public, for a 360 degrees feedback.</p>	<p>3</p>
<p>E2</p>	<p>Stakeholder engagement</p> <p>Local partners have processes to engage with youth, parents and communities' representatives, through spaces like an Advisory Council at local level. Through partners visit, informal feedback from sponsored children is also gathered, whose summaries inform programmatic discussions.</p> <p>The ChildFund Advisory Network is a market-research panel which provides the organisation with regular feedback on fundraising and stewardship issues. This is a commendable practice that might be replicated by others (particularly those with a large base of individual donors). Supporters'</p>	<p>3</p>



	<p>satisfaction surveys are also regularly run to capture supporters' opinions and views about work.</p> <p>The IRP recommends in the next report providing specific examples of how Advisory Councils or the Advisory Network have provided insightful feedback upon which ChildFund International has followed up.</p>	
E3	<p>Main likes/dislikes from stakeholders and organisation's response</p> <p>The report states that sponsored children have expressed living some tension within their community, especially when gifts are sent by the sponsor. ChildFund International has integrated this concern and provided alternatives. Sponsored children have also expressed dislike around the correspondence process with sponsors, as children sometimes have difficulties in writing messages. An innovation for supporting children in this area has been piloted with good results.</p> <p>The Panel appreciates the transparency in regards to likes and dislikes. It is good to see ChildFund directly address public criticisms in an effective way. However the Panel points out that the likes and dislikes from the previous reporting period that were already included in previous reports, shouldn't be reported again. It is recommended that in the next report, main likes and dislikes from a diversity of stakeholders - including partners and peers in the sector- in the reporting period are included.</p>	3
<p>F. Our advocacy work addresses the root cause of problems</p>		
F1	<p>Evidence regarding the root causes of the problems you address</p> <p>The response to this question is unchanged from the previous report. While the process for analysing root causes is clearly stated, in future reports, the Panel recommends to provide examples to illustrate the process described during the reporting period as it would give the reader a better understanding of the approach and the outcomes. The Impact Measurement Peer Advice Group materials from Accountable Now website might provide some resources (outcomes and blog) on the flagged challenge of measuring policy advocacy impact. The Accountable Now Secretariat could offer further support by connecting ChildFund with advocacy focused organisations.</p>	2
F2	<p>Stakeholders support your advocacy work and value changes achieved</p> <p>Examples of direct participation of children and youth in advocacy work in country offices are provided, however they are not very robust given the scope and scale of the organisation's operations (ex: one participant speaking directly to policymakers in one event). The report includes events in which youth in Latin America and Sri Lanka have raised their voice to decision-makers and influential policy-makers.</p> <p>The Panel recommends in future reports to provide more details on the processes by which children have contributed to advocacy - providing</p>	2



	outcomes of group discussions or workshops for example - which have been translated into programmatic advocacy and have led to potential impact- if any. Evidence of how other actors in the sector or in the country of operations support as well your advocacy work would be an added-value to this question, such as joint advocacy activities.	
G. We are transparent, invite dialogue and protect stakeholders' safety		
G1	Availability of key policies and information on your website The information provided in this section is the same as in the previous report. The report links again to the dedicated website where annual reports, 990 forms, and impact reports among others are available. It lists the organisation's ratings by several third party sites. The Panel recommends to detail in which specific languages all internal policy documents are available to ensure transparency beyond english speaking stakeholders.	3
G2	Pay scale, gender pay gap and top salaries The information provided in this section is the same as in the previous report. There is no existing policy or practice to allow for such review at this time. The Panel reiterates the suggestion of making more accessible the top salaries information. The gender pay gap and top-bottom salary ratios are not provided, as ChildFund International does not measure them.	1
G3	Ensuring privacy rights and protecting personal data The information provided in this section is the same as in the previous report. The Panel recognizes the processes (coming from third-party tools) to ensure data protection and overall security policy of donors and employees, but unfortunately there is no mention of specific efforts by ChildFund to ensure privacy of children and communities and other key affected stakeholders. Beyond digital data protection, are there any guidelines developed for staff ensuring data privacy and protection at the field level?	2
G4	Largest donors and their contributions A table depicting the five largest donors and their contribution (information also available online here) is provided.	4
Cluster C: Organisational Effectiveness		
H. Staff and volunteers are enabled to do their best		
H1	Recruitment and employment is fair and transparent No additional information is provided besides that the report that was previously submitted annually to the Office of Federal Contract Compliance Programs (OFCCP) is no longer required. What changed?	1



	<p>The Panel would like to know more, and would like more information about what other policies or practices may support transparency in hiring, internally or externally?</p> <p>Providing readers with any policies and formal processes, as well as evidence of how they work in practice and outcomes, would allow better understanding of how ChildFund International practices fair recruitment and employment.</p>	
H2	<p>Staff development</p> <p>The response is unchanged from the previous report - this response indicates some plans, but since the previous report still no actions have been taken. And it does not address the previous suggestion by the Panel on providing more information on how alignment between developmental opportunities offered and current needs is ensured. Sightsavers' report (pp. 27) might provide some useful insights on how to approach and report on staff development. Progress evidently is being made but no specific data is provided in support of this statement.</p>	1
H3	<p>Safe working environment</p> <p>The response provides an update on the finalisation of a road map to strengthen the organisation's formal response to sexual exploitation and abuse, which is an important element of the Code of Business Conduct and Ethics.</p> <p>The Panel notes positively the channels available for staff to provide feedback and the awareness raising tools described in J2 and J4.</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>The publicly available corporate partnerships policy, the Purchasing Policy and Procedure are still relevant and shared in the report. These might be worthwhile to highlight as examples for other Accountable Now members. In addition to what was shared in the previous report, the response explains that there is a dedicated team to ensure compliance with program and financial requirements of donors. The response would have benefitted from data detailing how ChildFund International ensures that for example suppliers are complying with the Child Safeguarding policy Guidelines - ensuring due diligence- in the reporting period.</p>	3
I2	<p>Monitoring of progress and re-allocation of resources</p> <p>The response remains unchanged from previous report (pp. 27 -28).</p> <p>The Panel encourages to share an example of re-allocation of resources to illustrate how the balance scorecard is used in action, which would help the reader to understand the value of the tool in practice.</p>	2
I3	<p>Minimising risk of corruption, bribery and misuse of funds</p>	3



	<p>The previously shared Code of Business Conduct and Ethics policy, is listed again this year among the mention of other policies and procedures aiming to minimise the risk of corruption, bribery or misuse of funds. However, those policies and procedures are not shared. In future reports, the Panel suggests sharing (ideally publicly) the conflict of interest and fraud prevention policies, as it would allow better understanding of the practices in this regard. In addition, the Panel recommends that data from trainings provided and results of reviews over the reporting period be shared, to demonstrate how those policies, procedures and mechanisms are working in practice.</p> <p>An example of a relevant situation in the reporting period and how it was managed and used to generate learnings, is shared in the report, which is a good practice.</p>	
J. Governance processes maximise accountability		
J1	<p>Governance structure and recruitment of trustees/board members</p> <p>The report outlines the composition of the Board in terms of race, gender, and professional background and expertise. The roles and responsibilities of the executive and trusteeship committees are explained. The latter is responsible for ensuring a pipeline of member candidates that support the organisation's commitment to diversity and that have the skills and capacities needed. As example, the current skills and experiences sought in 2022 are shared.</p> <p>Other Board committees are listed, including those responsible for programs.</p> <p>The Panel notes positively the report addressing thoroughly the previous suggestion about providing more information on the Committees as it gives the reader a clear picture of the governance practices and the Board composition.</p>	3
J2	<p>Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes</p> <p>In addition to listing the responsibilities of the audit committee -part of the board-, the report provides information on its composition and independence.</p> <p>It is mentioned that the whistleblower policies and procedures are reviewed by the director of global assurance, who also presents statistics about complaints received during the fiscal year at the audit committee meetings. More information on those statistics (number of times whistleblowing mechanism was used during the reporting period, issues raised, and the follow up conducted would have enabled the Panel to better understand how those mechanisms work in practice.</p>	3
J3	<p>Complaints handling mechanisms and overview of complaints (external)</p>	3



	<p>At the headquarters, all country offices, and ChildFund's local partners' locations, the different ways to report complaints are displayed.</p> <p>The processes for handling non-safeguarding (ie. employment issues, labor law violations, and DEI related concerns) and safeguarding complaints at local partner's level are outlined.</p> <p>The breakdown categories of the 15 external complaints regarding the staff of local partners' that were received in 2021 is provided. Are there any other types of external complaints not covered in "staff of local partners"?</p>	
J4	<p>Complaints handling mechanisms and overview of complaints (internal)</p> <p>As for internal complaints, at all locations is displayed how a complaint can be lodged, by employees. 26 complaints were received in 2021 and a breakdown by the nature of the complaint is provided. The report expands the information provided in C4 on how the online mechanisms to provide feedback and complaints work, and how they are promoted within employees and local partners networks.</p> <p>The Panel notes very positively the use of local languages to promote the whistleblower channel at local partners' premises.</p>	3
J5	<p>Protecting confidentiality and anonymity of those involved in complaints</p> <p>The report adds to the previous one, that investigations reports are anonymized to prevent identification of whistleblowers.</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 remains unchanged from previous report (pp. 29).</p> <p>The Panel would be interested to see in future reports how the performance of the board and management-level staff is assessed, particularly on strategic aims and goals, and accountability issues. Are there annual performance reviews? Do these include self-assessment, 360 degree reviews, etc?</p>	3
K2	<p>Inclusion of staff in discussing progress toward organisational accountability</p> <p>The global annual planning and budgeting process enables engagement of staff and cross-functional teams to assess and report progress. The report lists the activities in which staff engages in the development of measures, targets, and operating plans and budgets.</p> <p>The Panel notes very positively the different engagement opportunities at different stages of planning and monitoring of progress from a programmatic point of view. Staff should also be seen as a vital resource not only to contribute to plans but to report back learnings in a safe environment (including on what did not work and why).</p>	4
K3	<p>Scope of this accountability report and influence over national entities</p> <p>The scope of the report is ChildFund International, USA, and its subsidiaries, these are all country offices directly managed by ChildFund International, USA. All country offices are subjected to and abide by global policies and</p>	3



	regulations. In the introduction, it is said that the report covers all the countries where ChildFund has a legal presence, and the countries are listed.	
--	---	--