Taiwan Fund for Children and Families
Independent Review Panel Feedback

Interim Accountability Report 2022
Review Round August/September 2023
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.

The Panel commends the strong commitment of the Taiwan Fund for Children and Families (TFCF) to the principles of Dynamic Accountability, as underlined by the detailed opening statement from the CEO. We acknowledge and appreciate the transparency of TFCF in discussing the multiple challenges that it is grappling with post-pandemic, and the complaints that they have received and addressed.

This report provides helpful detail about the systematic way that programmes are evaluated, and the multiple ways that stakeholders are involved in their work. In future reports, we look forward to learning more about how TFCF coordinates with local partners and how stakeholder feedback contributes towards organisational change.

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  
Interim Accountability Report 2022  
Review Round August/September 2023

Opening Statement from the Head of Organisation

The opening statement from CEO Rick Chou provides thanks to the Panel for their work and outlines steps that the organisation has taken pertaining to the areas of improvement as flagged by the Panel in the previous feedback letter.

Additionally, the opening statement is very thorough and transparently shares the ongoing challenges that TFCF currently faces and how the organisation is working to overcome them. Key examples and concrete steps for each of the improvement areas are furthermore included. The Panel is glad to see the thoroughness and details provided by this statement.

Cluster A: What We Want to Achieve

A. The Impact We Achieve

<table>
<thead>
<tr>
<th>A2</th>
<th>What are your key strategic indicators for success and how do you involve your stakeholders in developing them?</th>
<th>2</th>
</tr>
</thead>
</table>

The response follows up from the Panel’s feedback on the previous year and showcases how the organisation uses the SDG framework to support its strategic planning process.

Additionally, a detailed outline of how the organisation plans for objectives and at the same time measures progress against the SDGs via their evaluative framework is shared. The framework includes stakeholders, such as programme participants, families and partners (schools, governments, etc) at different stages. Their feedback informs the outcomes of the evaluation and thus enhances the organisations’ service quality and understanding of the programme being implemented. An example (the High Risk Family Programme, pg.10 of report) is shared to further illustrate how this works in practice.

The Panel appreciates the very detailed response to our question about the use of the SDG framework as strategic indicators. The programme-specific evaluation plans are comprehensive, systematic, and contain appropriate opportunities for stakeholder feedback. Lastly, it would be great to learn when these evaluation plans are used during the project cycle and whether TFCF periodically reviews the
evaluation plans to consider if it remains fit for purpose and whether there is any scope to improve it.

In the next report, as per the Panel’s 2021 feedback, it would be good to learn whether TFCF works with its partners and those impacted by its work to develop strategic indicators for success.

**A3** What progress has been achieved and difficulties encountered against these indicators over the reporting period?

Responding to the Panel’s feedback, TFCF further shares the difficulties that the organisation encountered throughout the reporting period. A key example includes difficulties in terms of fundraising, which affects budgets for programmes and thus having an effect on overall indicators.

Another challenge as mentioned in the report is to recruit and retain high quality social workers. TFCF transparently shares that there is a pay gap between what the organisation can offer and what the government currently offers - and how that has led to a higher turnover rate.

Accompanying these challenges are ways that the organisation is currently taking in order to address them, including exploring how to make online donations more secure, using data to strengthen fundraising efforts, and strengthening brand identity to attract more donors. Moreover, a task force is being created in order to support employee retention.

The Panel commends TFCF for its transparency and sympathises with the challenges it faces in maintaining its provision and improving staff retention. Accountable Now’s Secretariat may be able to provide TFCF with connections to colleagues or other organisations facing similar challenges for exchange and co-learning. For the future, the Panel would recommend that it would be good to share some challenges and achievements relating to key internal indicators for success even though they are based on SDGs.

### Cluster B: Stakeholder Involvement

**D. Key stakeholders are identified with great care**

**D3** How, specifically, do you maximise coordination with others operating in the same sectoral and geographic space with special reference to national and local actors?
The response briefly outlines two examples of how the organisation’s Philippines and Vietnamese branches collaborate with local and national actors. In the Philippines, TFCF collaborated with and received support from the Bureau of Fire Safety and Protection of City of Mandaluyong and the local community of Barangay Mauway to elevate knowledge about fire hazard for families. In Vietnam, the organisation collaborated with schools and reallocated resources to adapt to families’ needs during the pandemic.

While these are great examples of how TFCF collaborates with a range of actors, it would be useful to learn about whether the organisation has a policy or process in place to direct how it would work in partnership, and what values/principles TFCF looks for in new partners.

The Panel would also encourage the organisation to share if processes are in place to map out similar and existing initiatives, and how TFCF coordinates with others in a way that maximises capacities and impact, but doesn’t duplicate or undermine local efforts. This would support TFCF to think strategically about how to be as intentional as possible when engaging with different actors. Examples from within Accountable Now’s membership can also be drawn from SOS Children’s Villages’ 2019 (pg. 13-14) and Restless Development’s 2020 (pg.14) reports. Externally, the Collective Impact approach may provide a useful roadmap as well.

E. We listen to, involve and empower stakeholders

E2 What evidence confirms a high level of stakeholder engagement in your activities and decisions from beginning to end?

Some evidence and explanation regarding how stakeholders are engaged for strategic and advocacy purposes have already been included in the section A2.

Three programmatic examples are furthermore given to illustrate how the organisation engages stakeholders in their activities and decisions. For the Community Service Programme, stakeholders such as families and communities are involved throughout all three phases (Companionship, Partnership and Leadership). For the Indigenous Youth Programme, young people are encouraged to participate in the planning processes and to strengthen their skills throughout. Lastly, for the “My Plate” handbook, young people took the charge in campaigning and advocacy actions.

While these examples show different pathways through which the organisation is collaborating with its stakeholders, the Panel would be interested to know if an overarching strategy or policy for stakeholder engagement exists within the organisation. Other key recommendations for the future would be to share distinct
examples of how feedback has also informed changes in organisational policies, processes - going beyond programmatic inputs.

**Cluster C: What We Do Internally**

**J. Governance processes maximise accountability**

**J3**\(^3\) *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.*

In their previous report, TFCF have already outlined and shared about their feedback and complaints mechanisms. To follow up on the Panel’s request, TFCF furthermore shares about the complaints that they’ve received during the past year, which included 11 complaints from parents of the children that the organisation assists - noting that these are about service termination rather than service quality or misconduct.

The response also includes how the organisation resolved these complaints. However, it would be good to learn more about the process of resolving complaints itself, and how these resolutions were received by complainants (when possible and if data privacy permits).

Lastly, as TFCF is growing, it would be useful to continue tracking and sharing complaints in different arenas beyond programmes. For example, safeguarding, fraud, and other types of internal complaints whenever possible.