15 June 2012

Dear Nico Terra

We are writing to you as members of the Independent Review Panel of the INGO Accountability Charter, in order to give you feedback on the Report which you submitted for the reporting deadline in April 2012.

We would like first of all to thank you for your participation in this exercise and to recognise the commitment to accountability that this demonstrates.

Our approach to assessing the reports which we have received has been to focus on three dimensions in particular:

- How **complete** is the report in relation to the guidelines used?
- How strong is the **evidence** given for the self-assessment that each organisation has conducted?
- What evidence is there of **institutional commitment** to greater accountability and to using the reporting process to advance it?

On **completeness**, we acknowledge the demanding nature of many GRI requirements and recognise that not all of them are as material as others. In particular for smaller organisations, some requirements may be overly demanding. Nevertheless they give good guidance and we have attached a note that goes through the shortfalls against the reporting template in detail. In addition we have highlighted below areas where we felt, in particular, that your organisation could improve as well as other areas which we considered as strengths in your report.

On **evidence**, we looked in particular for references not only to relevant policy documents, but also to examples where the self-assessment was supported by specific action (for example, drawn from operational activities, whether successful or unsuccessful). It is important for us to see that the accountability commitments that you made when signing the Charter, lead to informed corrective action and ultimately improve the quality of your work.

On **institutional commitment**, we looked for evidence of top-level ownership of the report (for example in the opening statement signed by the Chief Executive); of using the report as a means of identifying areas of relative strengths and weaknesses in the organisation (as opposed to a box-ticking exercise); and of a systematic concern with accountability, including recognition of areas for further work. We would hope that progress in such areas would be high-lighted in future reports.

Since we first started assessing the reports we have noticed a **marked improvement in quality** and an improved commitment to accountability. However we have highlighted some common **areas for improvement,** in particular the indicators related to the environment (EN16, EN18), diversity and ethnicity (NGO4, LA13), how findings from programme evaluations have influenced internal learning and future decisions (NGO3), training in anti-corruption policies (SO3) and complaints handling mechanism in place (NGO2).

With regard to the **complaints handling mechanism**, we would like to remind Members that it is now a mandatory requirement for Charter Members to have such a mechanism in place. This is at the core of good accountability.

Regarding **diversity and ethnicity**, we would like to encourage Members to think about who is likely to be excluded from their work and programmes.

With regard to the generally weak reporting on **anti-corruption policies**, we would like to encourage Members to use the Anti-Bribery Checklist and Anti-Bribery Principles and Guidance for NGOs produced by Transparency International available under the following web-links: http://www.transparency.org.uk/attachments/046_NGO_Anti-bribery_Principles_and_Guidance.pdf and http://www.transparency-se.org/TI-ABC-20-point-anti-bribery-checklist.pdf In case of specific interest you may also contact Stan Cutzach at Transparency International under scutzach@transparency.org

In many reports Members just noted that they have the relevant policies in place but we feel that **more examples** of the policies in practice would be useful. Only when it is supported by evidence does the policy come to life and its usefulness can then be assessed.

Finally a word on the presentation. We value **succinctness and accessibility**. In some reports access to relevant information is made difficult by a lot of immaterial information being given at the same time. Please try and include only the essential information.

An interesting way of improving accessibility was chosen by some organisations, who integrated the accountability report into their annual report and gave links to the relevant indicators in a GRI table. To ensure a greater link between the **Charter commitments** and GRI reporting (focussing on transparency) we would like to emphasise our support for the Charter Board decision that all future reports should have a clear link between the Charter principles and the reported actions.

Please note that as a Panel we feel that part of our role is to encourage organisational improvement. To that end we are enclosing, for your information some examples of what we believe to be **Good Practice** in responding to some individual indicators, based on the GRI framework. This document consists of examples from all reports reviewed thus far and has been sent as an attachment to you per email. We would like to encourage you to look at this document as we feel this will be a good learning exercise for all Members to learn from each other.

Organisation-specific feedback to IRC: International Water and Sanitation Centre

*The report is good, in particular as it is your first report. The report is **complete**, it is short but adequate. **Institutional commitment** to accountability is demonstrated which is positive. Some **evidence** is provided, however more detailed information could be included under the indicators Environment and Society which are seen as areas for improvement. We encourage you to report on your assets and liabilities in your next report. We have also noted that although your organisation fights against corruption in the WASH sector, it does not have a specific anti-corruption policy itself. We would therefore recommend introducing one.*
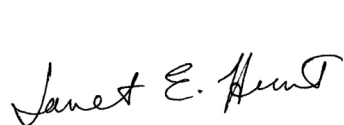
*We see your answer on the following indicator as **Good Practice** for other small organisations:*
- *LA12: Percentage of employees receiving regular performance and career development reviews.*
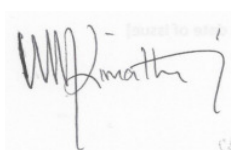
Our intention is that this letter, and any response that you may wish to provide, should be made publicly available on the Charter website, along with your organisation's report. You can find the reports that were reviewed previously on the Charter website under the section Charter Members/Member Reports. However, should there be errors of fact in the feedback above or in the more detailed note below on conformity with the reporting framework, we would of course wish to correct these before publication.

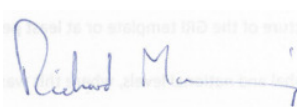Should you have any comments we would appreciate a response by **13 July 2012**.

Yours sincerely,
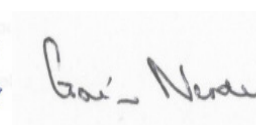
| Janet Hunt | Wambui Kimathi | Richard Manning | Gavin Neath |

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1st Review Round 2012
Note on Accountability Report

Organisation: IRC International Water and Sanitation Centre
Reporting period: 1 January- 31 December 2010

What GRI reporting level did the organisation report on?

☐   A
☐   B
☒   C

Did the Secretariat contact the organisation for further information before forwarding the report to the panel?

☒   Yes
☐   No

Comment: The answer for indicator SO1 was identical to the one provided for indicator LA13. On 16 April the Secretariat asked the organisation to resubmit its report with the correct information for indicator SO1 which they did on the same day.

COMMENTS ON THE INFORMATION PROVIDED IN THE REPORT

Profile (recommended 28)
Number of Profile components the organisation reports on in total: **28**
Number of the recommended Profile components the organisation reports on: **28**
Number of additional Profile components the organisation reports on: **0**

Profile	Comments
Strategy and Analysis	
1.1*	Partially addressed
	The organisation indicates its commitment to accountability; however the report does not provide information on the broader trends affecting the organisation, key events/achievements/failures, views on performance or future main challenges/targets/goals. The author of the statement is not mentioned.
Organisational Profile	
2.1*	Fully addressed
2.2*	Fully addressed
2.3*	Fully addressed
2.4*	Fully addressed
2.5*	Fully addressed
2.6*	Fully addressed
2.7*	Fully addressed
2.8*	Partially addressed
	The report does not indicate the net assets/ assets/liabilities of the organisation or number of volunteers.
2.9*	Fully addressed
2.10*	Fully addressed
Report Parameters	
3.1*	Fully addressed
3.2*	Fully addressed
3.3*	Fully addressed
3.4*	Fully addressed

3.5*	Partially addressed The report does not include information on which stakeholders are expected to use the report.
3.6*	Fully addressed
3.7*	Fully addressed
3.8*	Fully addressed
3.10*	Fully addressed
3.11*	Fully addressed
3.12*	Fully addressed
Governance, Commitments, and Engagement	
4.1*	Fully addressed
4.2*	Fully addressed
4.3*	Fully addressed
4.4*	Partially addressed The report does not identify topics raised via the mechanisms during the reporting period.
4.14*	Fully addressed
4.15*	Fully addressed

*: Recommended Profile components

Indicators (recommended 18)
Number of indicators the organisation reports on in total: **18**
Number of the 18 recommended indicators the organisation reports on: **18**
Number of additional indicators the organisation reports on: **0**

Indicators	Comments
Program Effectiveness	
NGO1*	Partially addressed The report provides some information on the involvement of stakeholders, but does not include information on how decisions and decision-making process are communicated to stakeholders, on how stakeholders participate in each stage of the process, or on how feedback from stakeholders has reshaped policies/ procedures.
NGO2*	Partially addressed The organisation indicates that it does not have a formal mechanism but that it will review possible ways to handle complaints from donors and partners. The report does not mention internal feedback/complaints. The organisation is reminded that the Charter Members are now requested to have complaints handling mechanism for internal and external complaints.
NGO3*	Partially addressed The report provides some information on the organisation's system for programme monitoring and evaluation, but it does not include information on how the results contribute to internal learning processes, examples of adjustments or on how these adjustments were communicated.
NGO4*	Partially addressed The report does not include information on the organisation's policies related to diversity, norms/standards, tools, or on actions taken to achieve gender and diversity goals.
NGO5*	Fully addressed The organisation indicates that it was not engaged in public awareness campaigns in 2010, however it expects to communicate advocacy positions in

	the future.
NGO6*	Partially addressed The organisation indicates that it is committed to working in partnerships, however the report does not provide information on internal requirements, processes to promote learning, or processes to identify opportunities for partnerships.
Economic	
NGO7*	Partially addressed The report includes information on expenditure per country, but does not provide information on the process used to track the use of resources, or the standards used.
NGO8*	Fully addressed
EC7*	Fully addressed
Environmental	
EN16*	Partially addressed The report only contains information regarding the organisation's greenhouse gas emissions from flights taken in the reporting period, and it does not indicate whether the organisation will put a system in place to collect more detailed information in the future.
EN18*	Partially addressed The report includes information on initiatives to reduce emissions, but it does not provide information on the reductions achieved. The organisation indicates that it is difficult to monitor its own energy and water use because it is located in a shared building.
Labour	
LA1*	Partially addressed The report does not include information on volunteers.
LA10*	Partially addressed The report includes information on the budget and number of days spent training by all staff, but it does not provide information on the total hours for training within each employee category.
LA12*	Fully addressed
LA13*	Partially addressed The report does not include percentages for the age groups of the individuals within the governance bodies. The report includes information on the nationality but not on minority groups.
Society	
SO1*	Partially addressed The organisation indicates that it does not have formal protocols to assess and manage the impact of operations on communities.
SO3*	Fully addressed The organisation indicates that it does not have a specific anti-corruption policy but there are some internal policies and procedures in place. It identifies this area as a weakness but does not mention whether it will improve this.
Product Responsibility	
PR6*	Partially addressed The organisation indicates that it has not been involved in direct fundraising. However it indicates that it generates income through proposals to donors, foundations and funding programmes.

*: Recommended indicators

Organisation's commitments for the future
- **NGO2**: "We will review possible ways to handle complaints from donors and partners, which would reduce negative word of mouth, build trust, and provide ideas to improve our operations."
- **NGO3**: "In an external evaluation undertaken at the end of 2010 (published in early 2011), this monitoring protocol was criticized for its excess of monitoring indicators of inputs or intermediate outcomes that did not enable us to effectively illustrate our impacts in client countries. This has been identified as a major need for improvement during the next business plan period."
- **NGO5**: "However, this advocacy is not consolidated at the IRC level and this has been identified as a weakness in our Global Programme. This has been identified as a major area for improvement."
- **LA10**: "Improving training, with a shift from largely employee demand-driven training requests to more planned training on the basis of the organisation's requirements, has been recognised as an area requiring attention."

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