

15 June 2012

Dear Mark Wilson,

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 Panos Network

*The report has improved from the previous round. It is **comprehensive** and clear and includes good **evidence**. We see good signs of **institutional commitment**. It is positive that the opening statement is outward looking and provides a good snapshot of your work. We appreciate your openness about budget cuts, and see the fact that you fulfilled your Charter commitments under these circumstances as a positive sign. We see room for improvement with regards to your anti-corruption policies and procedures (indicator SO3) and we strongly encourage you to report on your assets and liabilities in your next report.*

*We see your answers on the following indicators as **Good Practice** for other small organisations:*

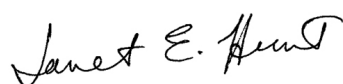
- 2.2: Primary activities (e.g. advocacy, social marketing, research, service provision, capacity building, humanitarian assistance, etc.). Indicate how these activities relate to the organization's mission and primary strategic goals (e.g., on poverty reduction, environment, human rights, etc.)
- 2.3: Operational structure of the organization, including national offices, sections, branches, field offices, main divisions, operating companies, subsidiaries, and joint ventures.

- 2.5: Number of countries where the organization operates. Please name any countries with major operations or that are specifically relevant to the sustainability issues covered in the report.
- LA13: Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.

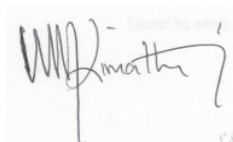
Our intention is that this letter, and any response that you may wish to provide, should be made publicly available on the Charter website, along with your organisation's report. You can find the reports that were reviewed previously on the Charter website under the section Charter Members/Member Reports. 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**.

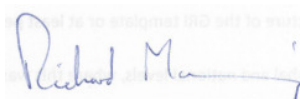
Yours sincerely,



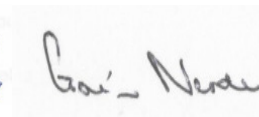
Janet Hunt



Wambui Kimathi



Richard Manning



Gavin Neath

1st Review Round 2012 Note on Accountability Report

Organisation: Panos Network
Reporting period: 01 April 2010 - 31 March 2011

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: -

COMMENTS ON THE INFORMATION PROVIDED IN THE REPORT

Profile (recommended 28)

Number of Profile components the organisation reports on in total: **29**

Number of the recommended Profile components the organisation reports on: **28**

Number of additional Profile components the organisation reports on: **1**

| Profile | Comments |
|-------------------------------|---|
| Strategy and Analysis | |
| 1.1* | <p><u>Comments from previous report:</u> Missing information on key events/ achievements/ failures; on performance with respect to goals, objectives, standards and/or targets; and an outlook on future challenges.</p> <p><u>Comments from this report:</u> Fully addressed The report does not include a strong reference to accountability or sustainability.</p> |
| Organisational Profile | |
| 2.1* | Fully addressed |
| 2.2* | Fully addressed |
| 2.3* | <p><u>Comments from previous report:</u> The organisation mentions different numbers of offices under 2.3 and under 2.8.</p> <p><u>Comments from this report:</u> Fully addressed As in the previous round, the organisation mentions different numbers of offices under the components 2.1 (18) and 2.3 (19).</p> |
| 2.4* | Fully addressed |
| 2.5* | Fully addressed |
| 2.6* | Fully addressed |
| 2.7* | Fully addressed |
| 2.8* | <p><u>Comments from previous report:</u> Missing exact reference on where to find information on income/ net assets; on number of volunteers and scope/ scale of activities.</p> <p><u>Comments from this report:</u> Partially addressed As in the previous round, this report does not include information on the number</p> |

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| | of members/supporters, number of volunteers or net assets/assets/liabilities. Further information on the scope and scale of activities can be found under component 2.7 |
| 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 identify the stakeholders who are expected to use the report. |
| 3.6* | Fully addressed |
| 3.7* | Fully addressed |
| 3.8* | Fully addressed |
| 3.9 | Fully addressed |
| 3.10* | Fully addressed |
| 3.11* | Fully addressed |
| 3.12* | Not addressed but not applicable |
| Governance, Commitments, and Engagement | |
| 4.1* | <i>Comments from previous report: Missing information on committees under the highest governance body.</i> <i>Comments from this report: Fully addressed</i> |
| 4.2* | <i>Comments from previous report: Missing more detailed information on the division of powers between the highest governance body and the management</i> <i>Comments from this report: Fully addressed</i> |
| 4.3* | Fully addressed |
| 4.4* | <i>Comments from previous report: Missing information on mechanisms for internal stakeholders to provide recommendation/ direction to the highest governance body</i> <i>Comments from this report: Partially addressed</i> The report does not identify topics raised via the mechanisms during the reporting period. |
| 4.14* | <i>Comments from previous report: The list of stakeholders referred to is missing.</i> <i>Comments from this report: Fully addressed</i> |
| 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* | <i>Comments from previous report: Missing more detailed information on the processes for involvement of stakeholders in all parts of policies and</i> |

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| | <p><i>programmes; on how this is communicated; and on how feedback from stakeholders has reshaped policies/ procedures.</i></p> <p><u>Comments from this report:</u> Partially addressed More information is provided in this report than the previous one. However, it does not provide information on how decisions and decision making processes are communicated or how feedback has reshaped policies/ procedures. The organisation indicates that it is currently reviewing its monitoring and evaluation processes.</p> |
| NGO2* | <p><u>Comments from previous report:</u> <i>Missing information on mechanisms for assessing complaints and for determining what actions are required in response to complaints.</i></p> <p><u>Comments from this report:</u> Partially addressed More information is provided in this report than the previous one. However, it does not provide information on the mechanisms used for assessing complaints or for determining what actions are required in response to complaints.</p> |
| NGO3* | <p><u>Comments from previous report:</u> <i>Missing detailed information on the mechanisms in place; information on how they are communicated; on adjustments made as a result of these mechanisms; and on how this has been communicated.</i></p> <p><u>Comments from this report:</u> Fully addressed</p> |
| NGO4* | <p><u>Comments from previous report:</u> <i>Missing more detailed information on policies/ norms/ standards related to other types of diversity (not gender); on tools for diversity analysis; on actions taken to achieve diversity goals; and on measures to integrate these issues into programmes.</i></p> <p><u>Comments from this report:</u> Partially addressed The report includes detailed information about gender equity. However, it does not provide information on other types of diversity. The organisation indicates that it aims to develop tools for needs analysis and project development focusing on disadvantaged groups.</p> |
| NGO5* | <p><u>Comments from previous report:</u> <i>Missing information on the process to arrive at advocacy positions; on how consistency is maintained; on how it is ensured that public criticisms are fair/ accurate; on the process for corrective adjustment of advocacy positions; on corrective actions taken; on where public awareness and advocacy positions are published; and on the process for exiting a campaign.</i></p> <p><u>Comments from this report:</u> Partially addressed More information is provided in this report than the previous one, however it does not provide information on the process for corrective adjustment, examples of adjustments, where public awareness and advocacy positions are published, or on the process used for exiting a campaign.</p> |
| NGO6* | <p><u>Comments from previous report:</u> <i>Missing more detailed information on how to identify potential duplication of the work of other actors; on processes to promote learning from the work of others; and on the process to identify opportunities for partnerships with other organisations.</i></p> <p><u>Comments from this report:</u> Partially addressed More information is provided in this report than the previous one. However, it does not provide information on the processes to promote learning from the</p> |

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| | work of others. |
| Economic | |
| NGO7* | <p>This indicator was not reported on in the previous report.</p> <p>Not addressed The report does not include the information requested: it does not identify the processes in place to track the use of resources or the standards that serve as the basis for this tracking system.</p> |
| NGO8* | <p><u>Comments from previous report:</u> Missing information on sources of funding by category.</p> <p><u>Comments from this report:</u> Fully addressed</p> |
| EC7* | <p>This indicator was not reported on in the previous report.</p> <p>Partially addressed The report does not include the definition used for “senior management”.</p> |
| Environmental | |
| EN16* | <p>This indicator was not reported on in the previous report.</p> <p>Not addressed The organisation indicates that it did not measure the quantity of reductions achieved in relation to direct and indirect emissions and does not mention whether it will put a system in place to collect this information in the future. .</p> |
| EN18* | <p><u>Comments from previous report:</u> Missing information on initiatives to reduce greenhouse gas emissions; and on reductions achieved.</p> <p><u>Comments from this report:</u> Partially addressed The report identifies some initiatives to reduce emissions, however it does not indicate the reductions achieved.</p> |
| Labour | |
| LA1* | <p><u>Comments from previous report:</u> Missing exact reference to where information can be found on employees broken down per contract type/ full-/part time status/ regions; and missing information on volunteers.</p> <p><u>Comments from this report:</u> Partially addressed More information is provided in this report than the previous one, however it does not indicate the number of employees broken down by employment contract (permanent or temporary contract), or the number of volunteers broken down by employment type (full-time, part-time) or the volunteer’s functions.</p> |
| LA10* | <p>This indicator was not reported on in the previous report.</p> <p>Partially addressed The organisation indicates that it did not collect data broken down by employee category during the reporting period.</p> |
| LA12* | <p>This indicator was not reported on in the previous report.</p> <p>Fully addressed</p> |
| LA13* | <p>This indicator was not reported on in the previous report.</p> <p>Partially addressed The report does not include information on the age groups of the employees. It is positive that the data is broken down by national entities.</p> |

| Society | |
|-------------------------------|--|
| SO1* | <p><u>Comments from previous report:</u> Missing information on programs in place for assessing impacts of operation prior to, while operating and while making decisions to exit a community; on how data is collected and community members selected for such programs; on the number of operations to which the mechanisms apply; on whether the mechanisms have been effective; and on how feedback have led to further community engagement.</p> <p><u>Comments from this report:</u> Partially addressed More information is provided in this report than the previous one, however it does not include information on whether the organisation's programmes have been effective in mitigating negative impacts/maximising positive impacts, or how feedback has led to further community engagement. The organisation indicates that it does not systematically assess the potential impact of its work with any kind of impact assessment procedure.</p> |
| SO3* | <p>This indicator was not reported on in the previous report.</p> <p>Partially addressed The organisation indicates that it did not have anti-corruption policies in place during the reporting period. However, it mentions that some national entities have made progress in incorporating specific anti-corruption policies and procedures into their work.</p> |
| Product Responsibility | |
| PR6* | <p>This indicator was not reported on in the previous report.</p> <p>Partially addressed The report does not include information on the frequency with which it reviews its compliance with its internal code of conduct, whether it sells products of the kind mentioned in the reporting guidelines, or the number of complaints received for breaches of its internal code of conduct.</p> |

*: Recommended indicators

Organisation's commitments for the future

- **3.7:** "However, as a small to medium-sized organisation working on complex, process-oriented and long-term capacity-building development initiatives - with limited resources available for reporting – we recognise that more work needs to be done to measure more effectively the outcomes and impact of our work. Some measures of this INGO Accountability Charter reporting framework (for instance, on the Network's carbon footprint and environmental impact) we have not yet established consolidated mechanisms to record and consolidate. We hope that our engagement with the INGO charter will drive us further to improve our reporting on these aspects of our work."
- **NGO1:** "Panos is currently reviewing and strengthening its monitoring and evaluation processes and in particular rigorous use of participatory monitoring and evaluation".
- **NGO4:** "Panos is currently reviewing project development guidance for addressing power relationships more generally (including gender, but recognising how gender 'intersects' with other social differences). We aim to develop tools for needs analysis and project development, which focus on the active processes of marginalisation and power imbalances that disadvantage particular groups."