

13 June 2013

Independent Review Panel - Meeting 20 May 2013 in London Letter to the Members in this review round

Dear Nigel Chapman,

In May we as the Charter's *Independent Review Panel* met to discuss the reports that had been submitted since our last meeting in October 2012. We would like to thank you for going through this exercise of reporting against the Charter and recognise the commitment to accountability that this demonstrates. We are now writing to provide feedback on your report.

Since we first started assessing the reports we have noticed a marked **improvement in quality** and an improved commitment to accountability. In the last meetings we reviewed some reports of very good quality. However there is still room for improvement in all reports. Enclosed you will find a collection of what we believe to be **Good Practice** in responding to some of the indicators in the GRI reporting framework, including examples from the reports you have submitted in this round. As we feel that part of our role is to encourage organisational improvement we encourage you to look at this document and see the potential in Members learning from each other.

In addition to responding to the indicators in the GRI reporting framework focused on transparency, we would like to encourage Members to include a qualitative assessment of **whether you are satisfied** with the information you are providing and if not, how you intend to improve. We would like you to consider the questions: *What are the challenges each indicator holds for my organisation and how do we deal with these? Do the systems in place work well? How do they contribute to improving your work?* In the cases where you present hard data (for example on diversity or training hours), please consider the following: *Are we pleased with these numbers? How do we want these to change and what actions can we take to facilitate that?* These kinds of explanations are especially welcome where you present weak results or poor data. We hope that this would also encourage use of the reports to facilitate internal discussion of areas for improvement.

With regard to the **complaints handling mechanism** (indicator NGO2), we would like to remind you that it is now mandatory for Charter Members to have such a mechanism in place. This is at the core of good accountability. Such a mechanism should be open for external and internal complaints, outline a clear process, including a timeframe for resolution, and be easily accessible to the intended users. We saw several good examples in the latest set of reports. The reports would however be enriched by examples of the nature of cases dealt with in any reporting period. We would also encourage members to highlight their Charter membership and the commitments that it represents on their website by uploading the Charter logo and linking to the Charter alongside their complaint handling mechanism.

We understand that it is a challenge for global organisations to report on the operations of national entities, but we strongly encourage you to provide an explanation on the structures and processes you have in place to ensure that **global accountability standards** are upheld at a national level and, if they are not, how you tackle this issue. Many reports are relatively strong on policy but much weaker on evidence and selected examples of how this works in practice. How do you use **lessons learned** to improve your programmes?

We welcome cases where organisations make commitments for the future and identify areas for improvement. The newly introduced **Gap Analysis** table is a useful tool to easily track

commitments and achievements made in your organisation. We have included the commitments we could identify when going through your report and would like to encourage you to keep working with this document and submit it again along with your next report.

Finally we would like to inform you that we have decided to focus our attention to some specific areas in the 2014 review rounds. This will be communicated to the entire membership shortly but we would like to provide you with this information at this point already:

➤ **Policy – practice – assurance**

We can see that the reports are improving with regard to accountability measures you take, but are also interested in getting a better understanding of the extent to which this leads to improvements in performance. In our view many reports are good in providing an overview of policies in place. They are however less strong in showing that these are implemented systematically in practice and often relatively weak when it comes to evidence of assurance. Although we acknowledge that of the three - policy, practice and assurance - that latter is most difficult it is also a very important one and we encourage you to work further on this area.

➤ **Advocacy**

Being adequately accountable for our advocacy work is of crucial importance for the legitimacy of NGOs. Nevertheless many reports are relatively weak in this area. It is not totally clear which processes are in place to arrive at advocacy positions, how partners and other stakeholders are involved, how the correctness of the claim is ensured, if there are clear plans for how to exit a campaign and how lessons learned are feed in to the improvement of further work. We see potential for mutual learning through discussions around these questions and encourage all Members to participate in the Charter's workshop on this topic by the end of this year.

➤ **Communication**

We believe the reports should be written for and actively discussed with your trustees, your staff, partners, beneficiaries and other key stakeholders. Only when people know about your commitments and performance against them will they react and help you to improve even further. Often the reports are addressed to the Panel and any other audience is not immediately evident. Against this backdrop we would also welcome more information on how you handle the results of the reporting process, how they are discussed within the organisation, whether they facilitate discussion of areas for improvement, if they lead to an agreed action plan and how they are brought to the attention of the Board.

Organisation-specific feedback to Plan International

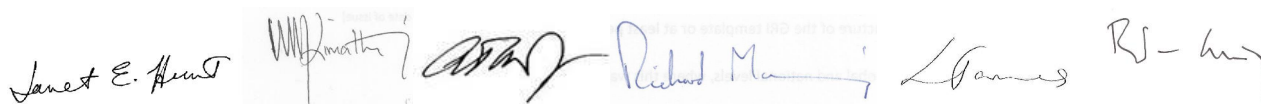
We would like to commend you for developing a very good accountability report. We acknowledge that you have strong policies in place. Your report could however have been stronger on evidence of implementation; strengthening this part could perhaps be a task for your Global Assurance team. We also think that your annual participatory review is very good and would like to hear more about this in future reports. In order to improve further we would welcome more clarity as to how you delegate authority to the regional and country levels and how you hold these levels to account. How can you ensure that your national operations are in line with your accountability commitments at the global level? Furthermore, we would like to encourage you to focus some attention on improving your environmental performance. Finally we also think it is important that you widen the envisaged audience for your report. We believe this kind of report should be written for your trustees, your beneficiaries and other

stakeholders and strongly encourage you to think about ways of making this information more accessible to these groups. One way may be to make the report more focused and succinct.

Our intention is that this letter, and any response you may wish to provide, is made publicly available on the Charter website, along with your report. You can find the reports that were previously reviewed on the Charter website. However, should there be errors of fact in the feedback above or in the note below, we would of course wish to correct these before publication.

Should you have any comments we would appreciate a response by 12 July 2013.

Yours sincerely,

A row of six handwritten signatures in black ink. From left to right: Janet E. Hunt, Wambui Kimathi, Tony Tujan, Richard Manning, Louise James, and Brendan Gormley. The signatures are written in a cursive style.

Janet Hunt Wambui Kimathi Tony Tujan Richard Manning Louise James Brendan Gormley

5th Review Round, May 2013
Note on accountability report
Plan International

COMMENTS ON PREVIOUS REPORTS

1 & 2. Reports covering 2007/2008 and 2008/2009, not reviewed	
<i>Both reports were developed in the interim reporting framework.</i>	
3. Report covering 2009/2010, reviewed In October 2011	
Panel feedback	<ul style="list-style-type: none"> - The report is considered good, complete and with a high level of evidence. - In particular the information provided under the Programme Effectiveness indicators is good and signs of institutional commitment can be identified.
Member's comments	<i>None.</i>
Member's commitments for the future	<i>Not captured in this review round.</i>
4. Report covering 2010/2011, reviewed In April 2012	
Panel feedback	<ul style="list-style-type: none"> - The report is considered very good and improved compared to the previous one. Signs of strong institutional commitment to accountability can be seen. - There is room for improvement with regards to the Labour indicators and the organisation is encouraged to report on assets and liabilities in the next report.
Member's comments	<i>None.</i>
Member's commitments for the future	<i>See Gap Analysis Table in the annex.</i>

COMMENTS ON THIS REPORT

Reporting period: Financial year to 30 June 2012

Did the Secretariat contact the organisation before forwarding the report to the Panel?

- ☐ Yes
☒ No

Summary of Profile Disclosures reported on	
<i>Recommended (total 28)</i>	28
<i>Additional</i>	0
Total	28

Profile	Comments
Strategy and Analysis	
1.1	<i>Fully addressed</i> The organisation has heeded the Panel's comments from the previous year and now included information on main future targets. Again, information on strategic

	priorities, key topics and broader trends is provided under 2.2. The organisation should be commended for reporting strongly on challenges, priorities and the task ahead. However, the information provided could have been clearer on how accountability drives change in the organisation. Finally, the report should not be directed towards the Panel but rather a wider audience.
Organisational Profile	
2.1	<i>Fully addressed</i>
2.2	<i>Fully addressed</i>
2.3	<i>Fully addressed</i> The information provided now includes a list of the countries where national offices are based.
2.4	<i>Fully addressed</i>
2.5	<i>Fully addressed</i>
2.6	<i>Fully addressed</i>
2.7	<i>Fully addressed</i>
2.8	<i>Partially addressed</i> The information provided now includes number of employees, but still does not include number of supporters and volunteers or assets and liabilities.
2.9	<i>Fully addressed</i>
2.10	<i>Fully addressed</i> The Panel wishes to congratulate the organisation on the awards it received during the reporting period.
Report Parameters	
3.1	<i>Fully addressed</i>
3.2	<i>Fully addressed</i>
3.3	<i>Fully addressed</i>
3.4	<i>Fully addressed</i>
3.5	<i>Partially addressed</i> As previous reports, information on process for defining report content is lacking.
3.6	<i>Fully addressed</i>
3.7	<i>Fully addressed</i>
3.8	<i>Fully addressed</i> However, this would have been a suitable place to provide more information on the process of how data that feeds into the report is collected from the different entities of the organisation.
3.10	<i>Fully addressed</i>
3.11	<i>Fully addressed</i>
3.12	<i>Fully addressed</i>
Governance, Commitments, and Engagement	
4.1	<i>Fully addressed</i>
4.2	<i>Fully addressed</i>
4.3	<i>Fully addressed</i>
4.4	<i>Partially addressed</i> The answer is the same as that given in the previous report and as such omits again to identify topics raised via these mechanisms; it is also still unclear how employees inform the process. Furthermore, staff representation seems to be quite poor.
4.14	<i>Fully addressed</i>
4.15	<i>Fully addressed</i>

Summary of Performance Indicators reported on	
<i>Recommended (total 18)</i>	18
<i>Additional</i>	0
Total	18

Indicators	Comments
Program Effectiveness	
NGO1 - Stakeholder involvement <i>Fully addressed</i>	The organisation should be commended for its work on Annual Participatory Reviews. The response to NGO1 in the previous report was seen as <i>Good Practice</i> for larger organisations, this is now updated and could replace the earlier answer.
NGO2 - Mechanisms for feedback and complaints <i>Partially addressed</i>	The information provided is similar to last year's, with the addition of the new <i>Performance Agenda</i> including the piloting of feedback systems to improve management decision-making. However, the report still lacks examples of actions taken in response to complaints.
NGO3 - Program monitoring, evaluation and learning <i>Partially addressed</i>	More information is given this year, strengthening particularly evidence of internal learning. However, evidence regarding how adjustments to policies/programmes as a result of MEL are communicated remains weak.
NGO4 - Gender and diversity <i>Fully addressed</i>	The report outlines the organisation's strategy, procedures and campaigns for gender equality. Less information is provided on the work with other diversity types; however, the organisation is committed to improvement here.
NGO5 - Advocacy positions and public awareness campaigns <i>Partially addressed</i>	Relevant information on procedures in place is provided, however as in the previous report, information on the process for exiting a campaign is lacking. The answer could have been stronger in several areas, for example on how the organisation arrives at its advocacy positions.
NGO6 - Coordination with other actors <i>Fully addressed</i>	The response to NGO6 in the previous report was seen as <i>Good Practice</i> for larger organisations; this is now updated and could replace the earlier answer.
Economic	
NGO7 - Resource allocation <i>Fully addressed</i>	
NGO8 - Sources of funding <i>Fully addressed</i>	
EC7 - Local hiring <i>Partially addressed</i>	The same information is provided in this report as in the previous one, i.e. that the organisation is not in a position to report fully on this indicator as monitoring ethnicity of staff is not legal in all countries in which it operates. The organisation is asked to clarify where exactly the problem lies in providing this information, especially since this is something other

organisations are able to report on.

Environmental

EN16 - Greenhouse gas emissions

Partially addressed

The organisation has introduced environmental reporting during the reporting period; however it acknowledges that the reporting is not yet reliable. The Panel encourages the organisation to clarify what action it is planning to take in order to ensure that the reporting will soon be reliable. Information on emissions is provided, however no distinction is made between direct and indirect emissions.

EN18 - Initiatives to reduce greenhouse gas emissions

Not addressed

The organisation states that it is committed to address this once steps have been taken to improve the quality and accuracy of environmental reporting in 2013. The Panel however wishes to point out that the work on identifying such initiatives could be started before the reporting accuracy has been improved.

Labour

LA1 - Total workforce

Partially addressed

The level of information given is the same as in the previous report. It provides information on the total workforce divided into international and local staff; however, it still does not include information on the contract type (full/part time) and notes again that it does not systemically collect information on volunteers.

LA10 - Workforce training

Partially addressed

The organisation provides numerous examples of training taken during the reporting period. As in previous reports, a breakdown per employee category and a breakdown for volunteers are however not provided. The organisation states that it will be putting a system that can track this into place in 2014.

LA12 - Performance and career development reviews

Fully addressed

The organisation is encouraged to provide this data also for national staff.

LA13 - Composition of workforce and governance bodies

Partially addressed

The level of information provided is the same as in the previous report, i.e. data on governance/management bodies are broken down by gender and region. Data on age is not provided. The organisation notes as it has done in previous reports that other diversity criteria were not systematically collected during the period. It does not indicate whether it plans to change this in future. The Panel would have welcomed more information as to whether the organisation is satisfied with the numbers provided, especially with regard to the governance bodies.

Society

SO1 - Impact of operations on communities

Fully addressed

The organisation has published its first full post-intervention study, conducted during the previous reporting period. This year the report also includes figures on child protection issues. The answer is impressive; however the organisation is encouraged to provide evidence of systematic implementation in this area.

SO3 - Anti-corruption training

Partially addressed

The organisation points out that relevant policies and procedures are in place, but that training is managed at a local level and that no central record is maintained. This presumably means they are unable to provide a breakdown between management and non-management in this area.

Product Responsibility

PR6 - Ethical fundraising and marketing communications

Partially addressed

The information is similar to that provided last year. The organisation still does not provide information on the frequency with which it reviews compliance with its standards, nor on the number of complaints received regarding a breach of standards in relation to the rights of stakeholders.

Plan International: Gap Analysis Table – Areas of Commitments and Progress achieved

Accountability is a process of continuous improvement. Each year Charter Members in their accountability reports identify and prioritise areas for improvement and corrective actions they plan to take. As of reports submitted in 2014, Members are asked to capture these commitments in this Gap Analysis Table. The Independent Review Panel may suggest the Member to add further issues when reviewing the Member's report. Each year following, the table shall be submitted along with the accountability report and will then be used as a basis to demonstrate progress. The table will be published on the website along with the accountability report and the feedback from the Panel. Please note that the rows where commitments cannot be identified can be deleted from the table.

GRI - Performance Indicators	Commitment to improvement	Progress achieved Year 1	Progress achieved Year 2	Progress achieved Year 3
Program Effectiveness				
NGO1: Processes for involvement of affected stakeholder groups.	In report covering 2011/2012: <i>"During the reporting period Plan started work on the Performance Agenda [...] A core element of this approach is about consistently listening and responding to children and adults to inform our programmes [...] One of the priority initiatives within the Performance Agenda is to Pilot feedback systems that will enable Plan to systematically use feedback from the people we work with to inform management decision-making."</i>			
NGO1: Processes for involvement of affected stakeholder groups. and	In report covering 2011/2012: <i>"the challenge of enabling consistent representation of</i>			

NGO4: Measures to integrate gender and diversity into all aspects of the programme cycle.	<i>excluded/marginalised groups is an area that Plan needs to strengthen as emphasised in Plan's strategy 2015. To begin to address this challenge Plan commissioned a 'Strategic review on inclusion' during the current reporting period (concluded in October 2012). The review is a starting point to identify and implement steps to improve Plan's practice on inclusion."</i>			
NGO3: System for program monitoring, evaluation and learning.	In report covering 2010/2011: <i>"Very few Country Offices described a systematic process for ensuring that lessons learned (once identified) resulted in actions with clear responsibilities and time-frames. This is an area for focus in FY12."</i>	In report covering 2011/2012: <i>"The systematic follow-up is still, however, an area that Plan needs to strengthen, building on existing good country practice complemented by the development of the Evaluation standards (this has been started during this reporting period."</i>		
NGO4: Measures to integrate gender and diversity into all aspects of the programme cycle.	In report covering 2011/2012: <i>"Gender training teams have been set up in all regional and country offices across Plan [...] A robust Monitoring and Evaluation system will be put into place in FY13."</i>			
Economic				
-				

Environmental				
EN16: Total direct and indirect greenhouse gas emissions by weight.	In report covering 2010/2011: <i>"Plan's International Board approved a program of work to commence in the year to 30 June 2012, to analyse Plan's global environmental footprint and to put in place a sustainable mechanism for measurement and reporting."</i>	In report covering 2011/2012: <i>"Plan has introduced environmental reporting during the reporting period [...] Environmental Key Performance Indicators have been measured [...] these have also been converted into carbon emission equivalents. Plan recognises that reporting is not yet reliable."</i> <u>New commitment:</u> <i>"During 2013, the Board will consider mechanisms to improve the quality and accuracy of reporting and steps to adopt to improve management of Plan's environmental impact."</i>		
EN18: Initiatives to reduce greenhouse gas emissions and reductions achieved.	In report covering 2011/2012: <i>"Once steps have been taken to improve the quality and accuracy of reporting during 2013, management and the International Board will [...] implement initiatives to reduce greenhouse gas emissions."</i>			
Labor				
LA10: Average hours of training per year per employment category.	In report covering 2011/2012: <i>"a new learning management system called 'Success</i>			

	<i>Factors' will be implemented mid to late 2014 [...] Success Factors includes a powerful reporting tool that will allow us to see how much training each employee has taken."</i>			
Society				
-				
Product Responsibility				
-				