

Dear Mark Fodor,

On 15<sup>th</sup> November 2012 we, as the Independent Review Panel, met to discuss the reports submitted by the reporting deadline of 1<sup>st</sup> October 2012, and we are now writing to you to give you feedback on your report. First of all we would like 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: What evidence is there of **institutional commitment** to greater accountability and to using the reporting process to advance it? 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? Please find more information on our approach in the annex.

Since we first started assessing the reports we have noticed a **marked improvement in quality** and an improved commitment to accountability. In this round we have reviewed some reports of very good quality. However we have highlighted some common **areas for improvement**. These tend to be in the section on Programme Effectiveness, in particular the indicators related to having a complaints handling mechanism in place (indicator NGO2) and diversity and ethnicity (indicator NGO4). The indicators on training in anti-corruption policies (indicator SO3) and on financial information (indicator NGO8) are also areas for improvement.

- With regard to the **complaints handling mechanism** (indicator NGO2), 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. Such a mechanism should be for external and internal complaints, outline a clear process, including a timeframe for resolution, and be easily accessible. Members should communicate their membership on their website, by uploading the Charter logo, and inserting a link to the Charter text alongside their complaint handling mechanism. The “UN protect, respect, remedy framework” highlights good effectiveness criteria for complaints handling mechanisms (paragraph 31 “Effectiveness criteria for non-judicial grievance mechanisms”):  
[http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR\\_EN.pdf](http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf).
- Regarding **diversity and ethnicity** (indicator NGO4), we would like to encourage Members to use the guidelines “Make Development Inclusive – How to include the perspectives of persons with disabilities in the project cycle management” developed by CBM available here: <http://www.make-development-inclusive.org/toolsen/pcm2.pdf>
- With regard to the generally weak reporting on **anti-corruption policies** (indicator SO3), 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](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 queries you may also contact Stan Cutzach at Transparency International at [scutzach@transparency.org](mailto:scutzach@transparency.org)
- We feel that the **financial information** (indicator NGO8) could be better presented in order to allow for greater transparency. Members are encouraged to look at the Good Practice document to see how others present this information.

- 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. Members are encouraged to give selective examples where relevant, and to give evidence from evaluations where available.
- 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 essential information.

We understand that it is a challenge for global organisations to report on many national entities, and would encourage them to provide in their report an explanation as to how their **global accountability standards** are upheld at a national level and, if they are not, how they tackle this issue.

We welcome it when organisations make commitments for the future and identify areas for improvement. As an example, we would like to congratulate Oxfam GB for the table included at the beginning of their report showing their **accountability objectives** and the progress made so far. Individual development plans will help push organisational development towards improved accountability in a more systematic way.

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. We would like to praise Sightsavers for doing so in their first report.

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. 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 CEE Bankwatch

The report is fairly **complete** and improved from the previous one. It is positive that your organisation took into consideration some of the feedback from the previous round. The level of **evidence** is not strong, and more examples, in particular in the programme effectiveness section, would strengthen the report. The **institutional commitment** to accountability could also be stronger; we would welcome more information on future commitments and corrective actions the organisation is taking.

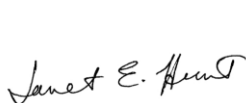
The complaints handling mechanism is an area for improvement, in particular because it is now a mandatory membership criterion. Your organisation should have a written and accessible policy (indicator NGO2). The format of the report could be improved in order to encourage stakeholders to read it and be more user-friendly.

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 previously reviewed on the Charter website under the section Charter Members/Member Reports. However, should there be errors of fact in the feedback

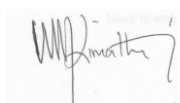
above or in the more detailed note below on conformity with the reporting framework, we would of course wish to correct these before publication.

Should you have any comments we would appreciate a response by 15 January 2013.

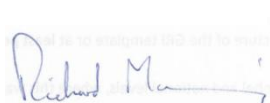
Yours sincerely,



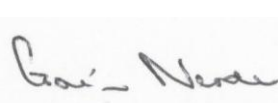
Janet Hunt



Wambui Kimathi



Richard Manning



Gavin Neath



Tony Tujan

## *Annex 1 – The Independent Review Panel’s approach to assessing reports*

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 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) backed by examples in the report; evidence 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 evidence of a systematic concern with accountability, including recognition of areas for further work. We encourage organisations to highlight the corrective actions they take, and appreciate when they are open about their failures and make clear commitments for the future. We would hope that progress in such areas would be highlighted in future reports.

## 2<sup>nd</sup> Review Round 2012 Note on Accountability Report

Organisation: CEE Bankwatch  
Reporting period: January – December 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 Disclosures (recommended 28)

Number of Profile Disclosures the organisation reports on in total: 28

Number of the recommended Profile Disclosures the organisation reports on: 28

Number of additional Profile Disclosures the organisation reports on: 0

Profile	Comments
<b>Strategy and Analysis</b>	
1.1*	<p><u>Comments from previous report:</u> Missing detailed 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> Partially addressed The report includes clear and detailed information on the achievements and failures during the reporting period, but does not provide an outlook on the organisation's main challenges / targets / goals for the future.</p>
<b>Organisational Profile</b>	
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*	<p><u>Comments from previous report:</u> Missing information on scope/ scale of activities</p> <p><u>Comments from this report:</u> Partially addressed The report does not include information on the number of volunteers, net revenues, or assets and liabilities. The report could provide more information on the scope/ scale of activities.</p>
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 the stakeholders expected to use this report.
3.6*	Fully addressed The organisation states that for the environmental indicators the report only covers the offices in Prague and Brussels. The data for the Warsaw office is not available due to staff changes.
3.7*	Fully addressed
3.8*	Fully addressed
3.10*	Not addressed The organisation states that this is its first ever report which is incorrect as it submitted a report in 2011.
3.11*	Not addressed The organisation states that it is its first ever report which is incorrect as it submitted a report in 2011.
3.12*	Not applicable
Governance, Commitments, and Engagement	
4.1*	Partially addressed The report does not include information on the composition of the review committee.
4.2*	<i>Comments from previous report: Missing 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> More information is provided in this report; however examples of topics raised are not included.
4.14*	Partially addressed The information provided is very vague and broad.
4.15*	<i>Comments from previous report: Missing information on how stakeholders are identified/ selected</i>  <i>Comments from this report: Fully addressed</i>

\*: Recommended Profile Disclosures

### Performance Indicators (recommended 18)

Number of performance indicators the organisation reports on in total: 18

Number of the 18 recommended performance indicators the organisation reports on: 18

Number of additional performance indicators the organisation reports on: 0

Indicators	Comments
<b>Program Effectiveness</b>	
NGO1*	<p><u>Comments from previous report:</u> Missing more detailed information on the processes for involvement of stakeholders in all parts of policies and programmes, how this is communicated and how feedback from stakeholders has reshaped policies/ procedures</p> <p><u>Comments from this report:</u> Partially addressed No additional information is provided in this report. The report does not include information on the processes for involvement of stakeholders in all parts of policies and programmes, how this is communicated or how feedback from stakeholders reshapes policies/ procedures.</p>
NGO2*	<p><u>Comments from previous report:</u> Missing information on mechanisms for assessing complaints; and on how to determine actions required in response to complaints.</p> <p><u>Comments from this report:</u> Partially addressed No additional information is provided in this report. The report does not include information on mechanisms for assessing complaints, or how to determine actions required in response to complaints. The organisation is reminded that Charter Members are now requested to have complaints handling mechanism for internal and external complaints.</p>
NGO3*	<p><u>Comments from previous report:</u> Missing information on how the mechanisms in place contribute to internal learning; on how they are communicated; on adjustments made as a result of these mechanisms; and on how these have been communicated</p> <p><u>Comments from this report:</u> Partially addressed No additional information is provided in this report. The report does not include information on how the mechanisms in place contribute to internal learning, how they are communicated, examples of adjustments, or how these have been communicated.</p>
NGO4*	<p><u>Comments from previous report:</u> Missing information on tools for diversity analysis; on actions taken to achieve diversity goals; and on measures to integrate these issues into programmes. The organisation indicates that it has no policy to address diversity with respect to disabilities</p> <p><u>Comments from this report:</u> Partially addressed No additional information is provided in this report. The report does not include information on tools for diversity analysis, actions taken to achieve diversity goals, or measures to integrate these issues into programmes. The organisation indicates that it has no policy to address diversity with respect to disabilities.</p>
NGO5*	<p><u>Comments from previous report:</u> Missing information 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</p> <p><u>Comments from this report:</u> Partially addressed No additional information is provided in this report. The report does not include information on the process for corrective adjustment of advocacy positions,</p>



	corrective actions taken, where public awareness and advocacy positions are published, or the process for exiting a campaign.
NGO6*	<p><u>Comments from previous report:</u> Missing information on processes to identify potential for duplication of the efforts of other actors; on how to promote learning from the work of others; and on the process to identify opportunities for partnerships with other organisations</p> <p><u>Comments from this report:</u> Fully addressed</p>
<b>Economic</b>	
NGO7*	Fully addressed
NGO8*	<p><u>Comments from previous report:</u> Missing information on sources of funding by category.</p> <p><u>Comments from this report:</u> Partially addressed The report includes information on the different sources of funding, but does not include the aggregated monetary value of funding received by source.</p>
EC7*	<p>Fully addressed</p> <p>The organisation states that it has no concrete policy; so this section would be improved if information on a global policy was provided.</p>
<b>Environmental</b>	
EN16*	<p><u>Comments from previous report:</u> Missing information on emissions divided in direct and indirect emissions</p> <p><u>Comments from this report:</u> Fully addressed</p>
EN18*	<p><u>Comments from previous report:</u> Missing information on reduction of greenhouse gas emissions achieved</p> <p><u>Comments from this report:</u> Fully addressed</p>
<b>Labour</b>	
LA1*	<p>Partially addressed: The report does not include information on the types of employment contracts: i.e. temporary or permanent.</p>
LA10*	<p><u>Comments from previous report:</u> Missing information on average hours of training per employee. The organisation reports on training programmes in place.</p> <p><u>Comments from this report:</u> Partially addressed The report includes the number of hours of training per year per employee, but the information is not broken down by employee category.</p>
LA12*	<p><u>Comments from previous report:</u> Missing detailed information on the percentage of employees receiving a formal performance appraisal</p> <p><u>Comments from this report:</u> Fully addressed</p>
LA13*	<p><u>Comments from previous report:</u> Missing information on the total number of employees in each employee category.</p> <p><u>Comments from this report:</u> The organisation indicates the country or region of origin of the individuals as an indicator of diversity. The report does not include detailed information on the age group or minority group of the employees, or on the number of employees per category.</p>



<b>Society</b>	
SO1*	<p><u>Comments from previous report:</u> The organisation indicates that it does not collect this data, therefore cannot report on this but will look into how to deal with this in the future</p> <p><u>Comments from this report:</u> Partially addressed The organisation states that it does not have a standard procedure for assessing its impact on communities. The organisation does not report on its commitment to address this omission.</p>
SO3*	<p><u>Comments from previous report:</u> Missing information on the percentage of employees who have received anti-corruption training</p> <p><u>Comments from this report:</u> Partially addressed The report only includes information on the organisation's conflict of interest and procurement policy.</p>
<b>Product Responsibility</b>	
PR6*	<p><u>Comments from previous report:</u> The organisation indicates that it is in the process of developing procedures for funding criteria. Missing information on complaints submitted against the organisation regarding fundraising/ marketing; and on actions taken.</p> <p><u>Comments from this report:</u> Partially addressed The organisation has now fundraising criteria in its by-laws. The organisation states that it does not have a complaints handling mechanism per se.</p>

\*: Recommended performance indicators

### Organisation's commitments for the future

- **4.3:** Some Executive Committee members "are directly dependent on BWN for their salaries outside the Executive Committee and cannot, therefore, be considered fully independent. BWN has however stated as a goal in its current strategy to address this issue and ensure that eventually all its members are independent."
- **NGO4:** "BWN will look to see what diversity policies, if any, could potentially help address any diversity needs that may arise"
- **EN18:** "Our future focus should be therefore on reducing the flights' emissions."