Dear Kumi Naidoo,

On 15th November 2012 we, as the Independent Review Panel, met to discuss the reports submitted by the reporting deadline of 1st 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).

- 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 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

- 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 Greenpeace
The report is very good. It is positive that your organisation took into consideration the feedback from the previous round and provided one global report. We appreciate that this is a work in progress and look forward to seeing improvement in the next report. The report is **comprehensive**; however some sections could be answered more thoroughly. The level of **evidence** is good; there are good examples from the national entities included in the report; however some of this evidence is anecdotal. The **institutional commitment** is good, it is positive that the organisation is frank about its weaknesses and we can see a lot of commitment to take corrective action in the areas which require improvements. We would like to acknowledge the awards you won and congratulate you for these.

We see room for improvement with regards to the section on programme effectiveness: involvement of affected stakeholders (indicator NGO1), complaints handling mechanism (indicator NGO2), work with other actors (indicator NGO6), and the organisation's impact on communities (indicator SO1). We are concerned about the lack of global policies and as to how the organisation ensures that the global accountability commitment is upheld at national level. We would welcome more information on this in your next report.
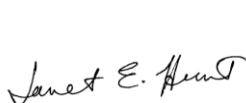
We see your answers on the following components as **Good Practice** for other large organisations (see "Good practice on GRI Reporting IV" attached to this letter):

- ***4.14**: List of stakeholder groups engaged by the organization*
  The information provided is good practice for an advocacy organisation.
- ***4.15**: Basis for identification and selection of stakeholders with whom to engage*
  The information provided is good practice for an advocacy organisation.
- ***LA13**: Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity*
  Although this component is not fully addressed, the map of the world in the annual report is a good visual way to display statistics.
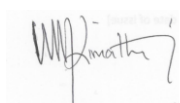
Our intention is that this letter, and any response that you may wish to provide, should be made publicly available on the Charter website, along with your organisation's report. You can find the reports that were previously reviewed on the Charter website under the section Charter Members/Member Reports. 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,
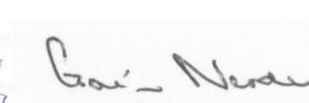
Janet Hunt   Wambui Kimathi   Richard Manning   Gavin Neath   Tony Tujan

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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.

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2nd Review Round 2012
Note on Accountability Report

Organisation: Greenpeace
Reporting period: Calendar year 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: The Secretariat requested for additional information on the indicator NGO8. A revised report was submitted by the organisation.

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
Strategy and Analysis	
1.1*	Fully addressed
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 Information on assets and liabilities is available in the organisation's annual report (page 47). The number of employees is available under indicator LA1. More information on the scope/ scale of the organisation's activities could be included (such as number of projects or campaigns).
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 determining materiality, prioritizing topics within the report, or identifying stakeholders expected to use the report.

3.6*	Fully addressed
	Greenpeace reported on behalf of the global organisation. The organisation is encouraged to provide information on its mechanisms in place to ensure global accountability commitments at national level.
3.7*	Fully addressed
3.8*	Not applicable
3.10*	Not applicable
3.11*	Fully addressed
3.12*	Fully addressed
Governance, Commitments, and Engagement	
4.1*	Partially addressed
	The report does not include information on committees under the highest governance body.
4.2*	Fully addressed
4.3*	Fully addressed
4.4*	Partially addressed
	The report includes information on how internal stakeholders can provide recommendations to the highest governance body; however examples of topics raised would strengthen this section.
4.14*	Fully addressed
	Good Practice: the information provided is good practice for an advocacy organisation.
4.15*	Fully addressed
	Good Practice: the information provided is good practice for an advocacy organisation.

*: 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
Program Effectiveness	
NGO1*	Partially addressed
	The organisation states that it does not have organisation-wide policies on the involvement of affected stakeholders, but gives examples of this involvement in some national entities. The organisation is encouraged to develop a policy or guidance for the entire movement.
NGO2*	Partially addressed
	The organisation states that it does not have an organisation-wide complaints handling mechanism and that four national/regional offices out of 25 said they have a systematic mechanism. The organisation states that it will look into this in 2013. The organisation is reminded that Charter Members are now requested to have complaints handling mechanism for internal and external complaints.
NGO3*	Partially addressed
	The organisation states that it is in the process of developing internal monitoring and evaluation mechanisms. The report includes examples of adjustments and examples of how results contributed to internal learning.
NGO4*	Partially addressed
	The organisation does not seem to have organisation-wide policies related to

	diversity which inform programme design and implementation. The report includes examples of national entities which have diversity programmes.
NGO5*	Partially addressed The report does not include information on: how the organisation ensures that its public criticisms are fair/accurate, processes for corrective adjustments and examples of these corrective actions, where the advocacy positions are published, or the process for exiting a campaign. With Greenpeace being an advocacy and campaigning organisation, the organisation could provide further information under this indicator.
NGO6*	Partially addressed The report does not include information on the process to promote learning.
Economic	
NGO7*	Partially addressed The report includes information on expenditures but not on the processes in place to track the use of resources or the standards that serve as the basis for this system.
NGO8*	Fully addressed
EC7*	Fully addressed The organisation states that it does not have specific policies for hiring. This section would be improved if information on a global policy or guidance was provided.
Environmental	
EN16*	Fully addressed
EN18*	Partially addressed The report includes information on the initiatives to reduce emissions but does not state the reductions achieved as a result of them.
Labour	
LA1*	Partially addressed The report does not include information on full time/part time contracts for employees and volunteers, or on the different categories of volunteers by function. Information on workforce by region is available in the annual report pages 52-53.
LA10*	Partially addressed The organisation states that it is not able to calculate the average hours of training per year per employee.
LA12*	Fully addressed The organisation states that only a third of staff received an annual performance review and hopes that this number will increase for the next report.
LA13*	Partially addressed The report does not provide information on the employees per minority groups or on individuals in governance bodies per age groups. The organisation indicates whether individuals in governance bodies are from outside their office's country or region as a diversity indicator. The organisation is encouraged to think about who is likely to be excluded from its governance bodies and staff. **Good Practice:** Although this component is not fully addressed, the map of the world in the annual report is a good visual way to display statistics.

Society	
SO1*	Partially addressed
	The organisation does not seem to have organisation-wide programmes which assess the impacts of operations on local communities. The report includes examples from national entities on how they assess these impacts.
SO3*	Partially addressed
	The organisation does not report the percentage of the total number of management and non-management employees separately.
Product Responsibility	
PR6*	Partially addressed
	The report does not include information on the frequency with which the organisation reviews its compliance with the standards/codes it follows, or the number or complaints for breaches of standards.

*: Recommended performance indicators

Organisation's commitments for the future
- **3.11**: This new reporting mechanism "is still a work in progress and we intend it to become more refined and complete over the coming year or two."
- **NGO2**: The organisation will look into the complaints handling mechanisms across the organisation in 2013.
- **NGO3**: "We are currently in the process of developing internal Monitoring & Evaluation mechanisms that will more clearly link our actions with desired outcomes"
- **LA12**: "We will be putting effort into increasing the awareness among managers of the importance of these reviews, and hope that this number will increase by next year's report."
- **SO3**: "Greenpeace finalised and approved its first anti-corruption policy during 2011 which means that by the end of the year not all offices had been able to train staff: just 181 members of staff globally have been trained. However the document has been distributed to all staff, and trainings will be rolled out over the coming year."

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