07 December 2011

Dear Nigel Chapman,

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 in time for the reporting deadline in September 2011.

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 want to recognise the demanding nature of many of GRI's requirements. Many organisations find it difficult to respond to some of the more detailed requests for information. We attach a note by the Secretariat that goes through the shortfalls against the reporting template in detail. While you may find this of value, we should like to emphasise that we do not consider that, at least at this stage of the exercise, it is essential to meet every element of the template – which we recognise may in some cases be overly demanding, particularly for smaller institutions. We have however noted below areas where we felt that your organisation might wish to invest more attention in your next 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).

On **institutional commitment**, we looked for evidence of top-level ownership of the report (for example an 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.

Please note that as a Panel we feel that part of our role is to encourage improved reporting. To that end we are enclosing for your information some examples of what seemed to us Good Practice in responding to some individual indicators, based on the GRI framework. This document consists of examples from all reports reviewed in 2011.

Organisation-specific feedback to Plan International
*We believe that your report is good. The report is **complete** and provides a high level of **evidence**. We particularly think that you have done a good job on the indicators under the heading "Program Effectiveness". With regards to **institutional commitment**, we see important signs of this in the report, for example the way you acknowledge areas for improvement and the actions you plan to undertake. We highly appreciate this. On the indicator on procedures for local hiring and proportion of senior management hired from the local community (EC7) we were somewhat confused, especially since the information required is provided further down in the report. Some clarification on this would be useful.*
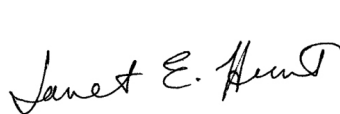
*We see your answers on the following components as **Good Practice** for other organisations (see "Good practice on GRI Reporting II" attached to this letter):*
- *"NGO5 Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns."*
- *"NGO6 Processes to take into account and coordinate with the activities of other actors."*
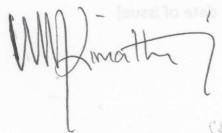
Our intention is that this letter, and any response that you may wish to provide, should be made publicly available on the Charter website, along with your organisation's report. You can find the reports that were reviewed in the beginning of this year on the Charter website under the section Charter Members/Member Reports. However, should there be errors of fact in the feedback above or in the more detailed Secretariat 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 16 January 2012*.
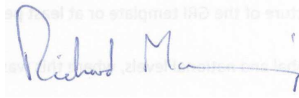
Yours sincerely,
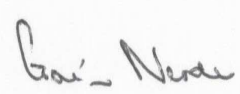
| Janet Hunt | Wambui Kimathi | Richard Manning | Gavin Neath |

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Note on accountability report, reviewed in October 2011

Organisation: Plan International
Reporting period: 1 July 2009 – 30 June 2010

Reporting framework used
☒   GRI Reporting Framework
☐   Interim Reporting Framework

On the GRI Reporting Framework
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: *28*
Number of the recommended Profile components the organisation reports on: *28*
Number of additional Profile components the organisation reports on: *none*
Number of Profile components commented on: *4*

"1.1: Strategy and Analysis/ Statement from the most senior decision-maker of the organisation about the relevance of sustainability to the organisation and its strategy."
Comment: The report does not include information on broader trends; on views of performance with respect to goals/ objectives/ standards/ targets; or on outlook on the organisation's main challenges/ targets for the next years.

"2.8: Organizational Profile/ Scale of the reporting organization."
Comment: The report does not include information on the number of supporters/ volunteers/ employees/ assets and liabilities.

"3.5: Report Parameters/ Process for defining report content."
Comment: The report does not include information on the process for defining report content.

"4.4: Governance, Commitments and Engagement/ Mechanisms for internal stakeholders (e.g., members), shareholders and employees to provide recommendations or direction to the highest governance body."
Comment: The report does not state how the organisation informs/ consults its employees about the working relationship with formal representation bodies.

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: ***none***
Number of indicators commented on: ***12***

"NGO1: Processes for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs."
Comment: The report does not include information on how decisions and decision making processes are communicated to stakeholders.

"NGO2: Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies."
Comment: The report does not include information on mechanisms to assess complaints; or to determine actions required in response.

"NGO3: System for program monitoring, evaluation and learning, (including measuring program effectiveness and impact) resulting changes to programs, and how they are communicated."
Comment: The report does not include information on adjustments of policies/ programmes as a result of monitoring, evaluation and learning; or on how these were communicated externally and internally.

"NGO7: Resource allocation."
Comment: The report does not include information on the process/ standards in place to track the use of resources.

"EC7: Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation."
Comment: The organisation states that it is not in a position to report fully on this indicator as it does not monitor ethnicity of locally employed staff, partly since this is not legal in all countries in which the organisation operates.

"EN16: Total direct and indirect greenhouse gas emissions by weight."
Comment: The organisation states that it is currently not in a position to report on this but commits to improvement within the area and highlights that the Board has recently approved a programme to look deeper into these issues.

"EN18: Initiatives to reduce greenhouse gas emissions and reductions achieved."

Comment: The report does not include information on reductions of greenhouse emissions achieved.

"LA1: Total workforce, including volunteers, by type, contract, and region."

Comment: The report does not include information on contract type/ full or part time employees. The organisation states that it is not in a position to report on figures for volunteers.

"LA10: Average hours of training per year per employee by employee category."

Comment: The report does not include information on the number of hours devoted to training for volunteers.

"LA13: Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity."

Comment: The report does not include information on employees or individuals in governance bodies divided in age groups.

"SO1: Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting."

Comment: The report does not include information on the number/ percentage of operations to which these programmes apply; on whether they have been effective in mitigating negative/ maximising positive impact; or on how feedback have informed steps toward further community engagement.

"PR6: Programs for adherence to laws, standards, and voluntary codes related to ethical fundraising and marketing communications, including advertising, promotion, and sponsorship."

Comment: The report does not include information on the frequency with which the organisation reviews compliance with its standards; on the number of complaints of breaches of standards in relation to the rights of stakeholders.

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