Feedback from the Independent Review Panel
Review Round November 2014

Dear Patrick Moriarty,

Many thanks for submitting your accountability report to the INGO Accountability Charter. Before providing specific feedback on your organisation's report, let us highlight three areas of general concern that occurred in most of the 12 reports submitted for the fall review round:

1.) Be clear on why accountability is important for your organisation

For Charter reports to be meaningful, it is important to start with a clear description of the organisation's *specific* understanding of accountability and how this shapes strategic decision-making and operations in regard to governance, finance, programme, fundraising, campaigning, HR etc. Be clear about whom you are most accountable to and how communication with them improves achieving your strategic goals. Find here on our website the Charter's currently used definition. Throughout the report, let us know how you use accountability to continuously add value to your organisation.

2.) Moving from "GAP Analysis Table" to "Improvement Analysis"

It is the key aim of the INGO Accountability Charter to support continuous organisational improvements. Against this background the GAP Analysis Table was introduced to showcase at a glance where progress has been achieved and which areas need to be further addressed. We observed that this worked quite well for some, but not for all organisations. One difficulty being that it became overloaded with information without differentiating important and much less important issues. We therefore suggest that organisations for which this instrument has worked well, keep it as a very good internal document to follow up on progress. For the purpose of the reporting and vetting exercise, however, we suggest having a much more succinct "Improvement Analysis", capturing only the most relevant issues that need to be addressed. The Panel has tried to summarise these areas for your organisation at the end of this Feedback Letter. If this does not reflect your own priorities, please let us know. The "Improvement Analysis" is also considered to be the basis for the very brief interim reports of those organisations moving to biannual reporting.

3.) Level of Evidence

Our sector is often criticised for having very good intentional language, but few facts and figures to prove its claims. It is against this background that the Panel asks for compliance to be proven on three levels: (i) having a written policy, (ii) providing evidence that the policy is known and applied by staff and (iii) assurance that it leads to positive management response and helps improving effectiveness in achieving your organisation's goals. While much progress has been made at the policy level, evidence for application in practice and better impact is still relatively low. While we do acknowledge that it is not an easy task to provide this evidence for very large, international organisations, we have also seen some very good attempts. Some examples include: (a) reporting the percentage of national entities which comply with certain standards, (b) leveraging existing surveys that provide relevant hard data, (c) thorough globally set parameters, evidenced by random national level controls or d) illustrative case studies.

Please ensure that all the three points listed above are taken into consideration when collecting data for the next INGO Charter report.

IRC's fourth report is good and comprehensive. As in previous years, IRC reports on well-functioning policies in place at most levels; however, links to these policies and **evidence** that those policies are efficient in practice that have led to positive management response remains limited. Real life examples would very much help support the multitude of statements that are sometimes quite aspirational in nature. It is also not entirely clear how IRC's **institutional commitment to accountability** drives organisational development. In this regard, the statement of the most senior decision maker should be more explicit to shape the line of thought for the rest of the report and should link more to accountability issues and development within IRC.

IRC can be commended for facilitating staff feedback through multiple review opportunities. The organisation can be further commended for achieving clear progress in 2013, triggering various internal processes in support of stakeholder participation.

A remaining **weakness** of the report is that it is not always clear if the data available is relevant for all IRC's offices or solely for its headquarters and the scope and origin of the data are not entirely clear. The Panel would welcome clarification how accountability is applied to IRC's work. Regarding the indicators (NGO4, SO1, SO3 and SO4) of 'little or no relevance' for the organisation, which were not considered in this report, IRC is strongly encouraged to review possibilities of engaging in processes for incorporating diversity and anti-corruption policies. Information on 2.8 was not included in this report, although this indicator is crucial for enabling more understanding on how the organisation exactly functions. Although there are newly introduced measurements for IRC's environmental performance, there is still demand recognised to integrate a sound system of measurement and assessment of practices for reducing the organisation's greenhouse gas emissions.

The Panel positively notes that some promises from previous reports have been followed up. As explained in the generic part of this feedback letter, the Panel decided to replace the old format of the GAP Analysis Table with a more succinct **"Improvement Analysis"**. Based on the current report's assessment, we have written this analysis for you and you will find it attached to this letter. From now on we will use this format serving as a baseline for you to summarise the most important progress made in these areas and covered in more detail in the full report. It is acknowledged that IRC has provided a link, navigating from its website to the Charter's homepage; the organisation is, however, as a full Charter Member, also encouraged to visibly place the **Charter's logo** on its website.

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 our 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. Please share these comments or amendments by 10 January 2015.

If you have any other feedback or comments on our work, please share them with us by sending them to the Charter Secretariat. We look forward to hearing your views.

Yours sincerely,

Louise James · Wambui Kimathi · Michael Röskau · Jane Kiragu

Rhonda Chapman · John Clark · Saroeun Soeung

Review Round October 2014
Cover Note on Accountability Report

IRC - International Water and Sanitation Centre

Reporting period: Calendar year 2013

PROFILE DISCLOSURES	
I. Strategy and Analysis	
1.1	**Statement from the most senior decision-maker** *Partially Addressed* A comprehensive overview of substantial organisational development in 2013 and strategic priorities for the coming years are outlined in the CEO's statement. However, the statement omits to clarify why exactly accountability is of key strategic importance to achieving IRC's objectives. Specifically, the provision of some practical examples to clarify why it is indeed "critical to ensure the transparency and accountability of an organisation that is not directly providing services to users" would have been appreciated. Moreover, apart from the relevance of transparency, the Panel would be interested in the relevance of a broader accountability concept for IRC including e.g. continuously taking into account what stakeholders want to drive organisational development. The CEO statement mentions IRC's theory of change as a main pillar to organisational development – it would be beneficial for the next report to provide more detailed information on what essential role accountability plays in IRC's theory of change and what concrete results are being delivered as a consequence of its implementation in practice. Finally, the organisation is encouraged to share some evidence of how accountability drives management decision-making for the short, medium and long term strategy.
II. Organisational Profile	
2.1	**Name of organisation** *Not addressed*
2.2 – 2.6	**Primary activities / Operational structure / Headquarter location / Number of countries / Nature of ownership** *Fully addressed* It would have been helpful for the reader of this report if the indicators were clearly highlighted (e.g. by referencing the indicators' numbers where relevant).
2.7	**Target audience** *Fully addressed*
2.8	**Scale of organisation** *Not addressed* The following data should have been mentioned to cover this indicator: global annual budget, the annual income (provided in NGO8) and expenditure; number of members, supporters, volunteers, employees (for each country) total capitalisation in terms of assets and liabilities; scope and scale of

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	activities or services provided.
2.9	***Significant changes*** *Partially addressed* More thorough impact analysis of restructuring will be appreciated in next report.
2.10	***Awards received*** *Not addressed*
III. Report Parameters	
3.1 – 3.3	***Reporting period / Date of most recent report / Reporting cycle*** *Fully addressed*
3.4	***Contact person*** *Fully addressed* It is seen as a positive sign that the CEO himself is stated as the contact person for any questions regarding this report and that his email address is publicly provided for this matter.
3.5	***Reporting process*** *Partially addressed* The response to this indicator gives comprehensive information on all preparation phases of the report. IRC is commended for facilitating staff feedback through multiple review opportunities within working groups, programme heads and the CEO, as well as for aiming to keep monitoring and reporting activities as an integral part of programme management and accountability. Nevertheless, it is still not quite clear how IRC has used the compilation and dissemination of this accountability report to further enhance IRC's quality of work. Additionally, as suggested by the Panel in its last year's feedback, IRC is encouraged to enclose information on which specific stakeholders are expected to use the report and in what way. As regards to previously merging IRC's annual report with the Charter's accountability report, the Panel wishes to further encourage this and to elucidate that such practice is very much beneficial for the sake of promoting meaningful and strategic accountability, but only if this is self-critical and based on concrete evidence.
3.6	***Report boundary*** *Partially addressed* It should be clarified what is meant by "other countries" and how IRC engages with them.
3.7	***Specific limitations*** *Not addressed* IRC has listed four indicators which do not apply or are not monitored by the organisation and are thus not taken into consideration for this report (NGO4, SO1, SO2 and SO4). The Panel strongly disagrees with this assessment for the following reasons: NGO4 is acknowledged as relevant, since gender, diversity and inclusion

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	comply with all aspects of an organisation's work. While the Panel understands that it might be a challenge to apply indicator SO1 to advocacy organisations, it would like to clarify that this indicator is still mandatory and relevant in terms of stakeholder engagement policies with which the advocacy organisation operates. The mentioned SO2 is not an obligatory indicator, but SO3 (*process for ensuring effective anti-corruption policies and procedures*) is mandatory and essential for the creation of effective risk management and is also applicable to advocacy organisations. This indicator summons anti-corruption policies and urges decision-makers to ensure their effective implementation, as well as to carry out systematic risk analysis on where the organisation's work could be possibly exposed to corruption, bribery, nepotism, fraud or conflicts of interest. This is equally relevant in relation to SO4 (*establishment of systems for the record and publishing of incidents of corruption and fraud*).
3.8	**Basis for reporting** *Partially addressed* Information on engaging in joint ventures and subsidiaries in 2013 is given; however, this indicator also requires information on the extent of the provided feedback from IRC's constituencies: is this report consolidated on the basis of information gathered from all IRC's offices and how does IRC ensure that all its offices (national and regional) comply with the Charter's accountability commitments?
3.10	**Reporting parameters** *Fully addressed*
IV. Mission, Values, Governance, and Stakeholder Engagement	
4.1	**Governance structure** *Fully addressed* The answer gives a comprehensive account of IRC's governance structure. IRC follows an oversight model of governance, consisting of a Supervisory Board and a Board of Directors (currently consisting of one person – IRC's CEO). The navigation web link to IRC's Board at this place is appreciated. While it is well-regarded that IRC's "management model is based on participation and joint decision making", IRC is encouraged to clarify in its next report what meaning the Works Council has from a governance perspective. Similarly to last year's Panel's feedback, some additional information on what level of authority rests explicitly with the global, national and local level would be welcome.
4.2	**Division of power between the governance body and management** *Partially addressed* Information to this indicator has to be searched in other parts of the report and is not explicitly listed here. Moreover, in this indicator it is essential to mention if IRC's Supervisory Board evaluates the CEO and on what basis; also, more detailed information on the means by which the Board and the CEO ensure they optimally support each other's work would have been appreciated.
4.3	**Independence of Board Directors** *Partially addressed* Relevant information on how the Board members' true independence is

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	guaranteed is missing.
4.4	**Feedback from internal stakeholders** *Partially addressed* Information how internal stakeholders can provide recommendations is included and some very good practices are described; however, as also indicated in last year's Panel's feedback, the report does not identify specific topics raised through these mechanisms and if that triggered positive management response. More consistency in the overall answer to this indicator would have been appreciated.
4.5	**Compensation for members of highest governance body** *Fully addressed*
4.6	**Conflicts of interests** *Partially addressed* It is elsewhere mentioned that the Works Council is aided by a 'trust person': a member of IRC's Supervisory Board, whose role it is to act as a channel of communication between the Supervisory Board and the Works Council. This indicator, however, would have been the place to explain more about the exact role of the trust person, as well as to include information if, in addition to his/her role, there is a certain policy in place to ensure that conflicts of interest are identified and managed responsibly. Furthermore, the relationship between the Supervisory Board and the Works Council should be elucidated.
4.10	**Process to support highest governance body's own performance** *Partially addressed* Information on the procedures for the appointment of the Supervisory Board and its term limits are given; however, some information on the responsibilities of the individual Board members is missing. It is also essential to recognise what makes the processes in place efficient and why they are implemented the way they are. Neither the Executive Team nor the CEO evaluate the Supervisory Board's performance – are there any other practices in place to ensure the effective performance of the Supervisory Board?
4.12	**Social charters, principles or other initiatives to which the organisation subscribes** *Fully addressed*
4.14 – 4.15	**List of stakeholders / Basis for identification of stakeholders** *Fully addressed* While IRC presents a comprehensive list of networks in which it participates, the term "stakeholder" is broader and would include beneficiaries as well as staff.

PERFORMANCE INDICATORS	
I. Programme Effectiveness	
NGO1	**Involvement of affected stakeholder groups**

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	Partially addressed "It is the norm within IRC to involve stakeholders at all levels"; does the organisation have a written policy on stakeholder engagement? The answer covers some relevant areas of stakeholder engagement, such as strategic context; however, it is rather vague in pointing out the roles and responsibilities applied for effective stakeholder involvement. Furthermore, it does not provide any concrete evidence that the programmes in place have positively affected the decision-making or reshaped policies and procedures within the organisation, nor does it contain information on how feedback from stakeholders has reshaped policies and procedures to the improvement of IRC's work. IRC staff works through partnerships at decentralised, national, and international levels to promote and develop frameworks for multi-stakeholder learning in the sector. The learning alliances are positively noted by the Panel. However, some clarifications on the formats and frequency of those frameworks would be appreciated in the next report.	
NGO2	***Mechanisms for feedback and complaints*** *Addressed* It is commendable that IRC introduced a thorough External Complaints Policy in 2013. Some evidence that the complaints policy is well known to IRC's stakeholders would be appreciated in next report. As stated in the actual policy, a first review of the complaints policy is planned for 2014 and the Panel looks forward to being informed on the outcome of this review.	
NGO3	***Programme monitoring, evaluation and learning*** *Addressed* The organisation has a sound monitoring and evaluation framework, using a combination of methods and tools, such as monitoring dashboard, which is also proclaimed to be central repository for IRC outputs and outcomes. Learning and reporting cycles are firmly built into IRC's annual planning, guided by M&L framework and the organisation's Results Chain. Further, some examples of policy adjustments and work improvements as a result of the processes in place are necessary for the assessment of this indicator. Overall, this answer demonstrates IRC's different nature in comparison to other more "traditional" Charter Member NGOs which could be further reflected upon; particularly in the way that IRC assesses their collaborations and partnerships in the outcomes of their work. What evidence could be provided to illustrate that M&L's implementation led to positive management response?	
NGO4	***Gender and diversity*** *Not addressed* In last year's report it is mentioned that IRC has mainstreamed gender into IRC projects, but that it does not have a formal, organisation-wide process to monitor and implement gender targets and that it plans to review such a structured approach in the "coming years". Other issues of diversity than gender were not addressed in the report at all. Information on specific tools to integrate gender and diversity into programme design was missing. This year IRC declares that NGO4 is an indicator which does not apply or is not monitored by the organisation, which is confusing, since one of IRC's stated principles is inclusiveness (p. 9). It is essential for IRC to consider the risk of	

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	excluding potential stakeholders on the basis of any kind of discrimination. The Panel would like to highlight that inclusion is crucial to delivering upon a human rights based approach. Inclusion helps to deliver better results as it enriches implementation strategies by inviting different views, allows tapping into more networks thus broadening the basis of acceptance, and fosters a resilience that monocultures do not tend to possess. Most CSOs restrict their focus on gender and geographical representation when addressing diversity. Other criteria to look for should include sex, disability, race, pregnancy, marital status, health status, ethnic or social origin, colour, religion, belief, culture, dress, sex orientation, access to (digital) information, language or birth. Each CSO needs to be mindful of constantly new emerging issues for exclusion. The initial question should not be: "How can we include a certain group into our organisation?" but: "Who is potentially excluded from what our organisation does?" Broadening the perception for the great many challenges and opportunities of inclusion will lead to greater sensitivity and better decisions. To find more information on *How to move inclusion up the internal agenda?* please have a look at the Charter's archived Webinar on Inclusion and Non-discrimination. The Panel will assess developments concerning this indicator in IRC's next accountability report.
NGO5	***Advocacy positions and public awareness campaigns*** *Fully addressed* A thorough account is given on sound processes of meaningful stakeholder participation in IRC's advocacy work. The organisation has achieved clear progress in 2013 by triggering various internal processes in support of stakeholder participation; efforts are being put into understanding the stakeholder's interest in the issues on which IRC works and their influence in effecting change in the sector. The Panel would be interested in an explicit policy for the development process and sign off of policy positions and in some practical examples which are in favour of the above statements. In terms of corrective action, as mentioned earlier, it is advisable that IRC makes sure to formally acquaint all its external stakeholders, donors and partners with the External Complaints Policy and to reassure access to this mechanism.
NGO6	***Coordination with other actors*** *Partially addressed* A wide and commendable range of stakeholders' engagement practices is being described (e.g. through learning alliances, hosting arrangements, MoUs, networks) and through the development of common understanding, agendas and messages and by conducting baseline studies in all IRC research programmes and projects. It is yet not quite clear if the baseline studies have guidance on e.g. the development process or sign-off of policy positions. IRC is strongly encouraged to include adequate examples to illustrate the impact and the effectiveness of the above mentioned mechanisms. This indicator not only asks how to avoid duplication but also how to identify partners for *leveraging* each other's impact. Finally, it is important to mention in IRC's next report how the organisation ensures its partners also meet high standards of accountability.
II. Financial Management	
NGO7	***Resource allocation***

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Fully addressed

The answer to this indicator asserts that there are coherent mechanisms in place to guarantee for the effectiveness of resource allocation in achieving key strategic objectives. The answer does not, however, provide more precise information, supported by relevant examples, on how exactly the allocation of resources is optimally tied to achieving IRC's key priorities. The enclosure of this information and more details on the relation of funding and expenditure (also not covered sufficiently under 2.8) is encouraged for IRC's next report.

NGO8	**Sources of Funding** *Fully addressed* The Panel is interested to know how independence from the Bill and Melinda Gates Foundation is ensured. Also, some information would be appreciated on the structure of expenditure, e.g. the relative shares of staff and project costs at headquarters and in the field.
III. Environmental Management	
EN16	**Greenhouse gas emissions of operations** *Addressed* Some progress has been achieved in terms of reporting on this indicator. IRC is commended on its use of video-conferencing facilities in partial substitution of international travel. However, IRC is encouraged to consider integrating a system of measurement and assessment of innovative practices of reducing the organisation's greenhouse gas emissions. The organisation shares some data (CO_2 emissions in 2013 reaching 940.43 tons) received from its travel agency partner – is this data relevant for all IRC's country offices or just for the headquarters? How does headquarter implement this in the country offices?
EN18	**Initiatives to reduce emissions of operations** *Partially addressed* The report includes some information on initiatives to reduce emissions, but does not provide information on the reductions achieved.
EN26	**Initiatives to mitigate environmental impact of activities and services** *Addressed* As the organisation has not yet set itself any targets for reducing emissions, the Panel will follow up on IRC's progress in developing an approach to minimise those in next year's report.
IV. Human Resource Management	
LA1	**Size and composition of workforce** *Fully addressed* The answer provides a succinct overview of IRC's workforce composition and size. Numbers of volunteers would be also welcome in the next report.
EC7	**Procedure for local hiring** *Addressed* IRC is commended that all four Country Directors were recruited locally. However, the specific approach, i.e. what is meant with "respective local procedures", also at junior level, would be helpful for the reader of this report. Moreover, it would be interesting to know if any measures are performed at local offices in order to

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	ensure that IRC is not undermining the local public sector by its hiring practices (e.g. offering higher than average salaries to IRC staff).
NGO9	**_Mechanisms to raise grievances_** _Fully addressed_ IRC describes several mechanisms in place for staff to raise grievances. The organisation is encouraged to share the mentioned Grievance Policy and other policies concerning health and safety in their next report.
LA10	**_Workforce training_** _Fully addressed_ The answer to this indicator, including percentages of overall administrative budget that is invested into training for the last three years, is thorough and well-formulated. Nevertheless, the financial information is specific _only_ to the development of staff recruited through IRC in the Netherlands. IRC's indicated aim of the staff development plan is to help strengthen the skills of staff members to ensure an even better match with the organisation's mission. In reference to this statement some relevant examples on how the overall workforce is developed to optimally attain IRC's objectives would be welcome in the next report. Finally, IRC staff members are responsible for their own training/development; in this sense – how is equity of training ensured (e.g. what would be the conditions of support for PhD studies)?
LA12	**_Global talent management_** _Fully addressed_ Comprehensive information is given on IRC's appraisal system; however it is not quite clear if it applies to all country offices or only to the headquarters. IRC's practice to have its staff sign "Personal Commitment Statements" is an interesting approach. Some concrete evidence would be appreciated in next report, showing how the mechanisms in place of developing staff in all IRC's offices (as a key pre-requisite of achieving the organisation's strategic objectives) are functioning well in practice.
LA13	**_Diversity of workforce and governance bodies_** _Fully addressed_ IRC has self-critically committed itself for the future to enlarge women's participation in decision-making bodies; the Panel encourages this process, which will be followed up in IRC's next report. The organisation's compliance with the _Participatie wet_ is a good sign of adopting policies enabling the work of people traditionally considered as 'unproductive' or 'incapable'. It would be interesting to know under what categories 'unproductive' or 'incapable' workforce is situated and if it also covers criteria such as race, pregnancy, health status, ethnic or social origin, colour, belief, sexual orientation, or access to (digital) information.
V. Responsible Management of Impacts on Society	
SO1	**_Managing your impact on local communities_** _Not addressed_ In its last report IRC stated that the organisation does not directly implement programmes in communities. However, as also previously mentioned, the organisation's influence can nevertheless be substantial (through its advocacy work it presumably shares some responsibilities with partner organisations entering and operating in local communities). IRC is strongly encouraged to state

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	how it measures and assesses any direct or indirect impact on local communities.
SO3	***Anti-corruption practices*** *Not addressed* Corruption is the abuse of entrusted power for private gain and is much more than paying straight forward bribes. These are often disguised as donations or are paid via associates and arrangements of joint ventures or kickbacks. Corruption also includes nepotism, fraud, double funding and other forms of discrimination. When detected, corruption can fundamentally undermine the greatest asset NGOs have: public trust. As such it undermines an organisation's social, economic and political relations within and outside its key constituencies. For further useful information on the topic, have a look the Charter's archived webinar on successfully confining the risk of corruption. Regular processes of ensuring effective anti-corruption policies are highly essential for the creation of effective risk management. SO3 is an obligatory indicator and is applicable to advocacy organisations; therefore, IRC is strongly encouraged to initiate anti-corruption policies and to ensure their effective implementation, as well as to carry out systematic risk analysis on where the organisation's work could be possibly exposed to corruption.
SO4	***Actions taken in response of corruption incidents*** *Not addressed* IRC is strongly advised to introduce systems for the record and publishing of incidents of corruption and fraud.
VI. Ethical Fundraising	
PR6	***Ethical fundraising and marketing communications*** *Fully addressed*

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