



Taiwan Fund for Children and Families Independent Review Panel Feedback

Accountability Report 2023

Review Round July/August 2024



Taiwan Fund for Children and Families Feedback from the Independent Review Panel

Review Round July/August 2024

Friday, 30th of August 2024

Dear Rick Chou,

Thank you for submitting your accountability report. We, the Independent Review Panel of Accountable Now, appreciate your efforts to strengthen accountability to communities, local partners, supporters, staff, donors, or other key constituencies. Our key focus is on accountability to those you serve. It is against this background that we critically discussed your report and actions, and came to the assessment below.

Overall, the report provides an insightful look into a range of practices within the Taiwan Fund for Children and Families. It has been interesting to learn about how the organization has taken many steps to enhance accountability to internal stakeholders. The Panel has identified practices such as providing psychological support to staff affected by workplace bullying and the processes through which TFCF solicits feedback from its staff and former sponsored children as good practices. TFCF's ability to respond to external changes is also commendable, especially being able to move fast in identifying new areas of need within the social care system and reviewing salaries and incentives to retain staff in a moment of high costs and inflation.

At the same time, the report generally could benefit from further reflections on how the different adaptations and shifts that the organisation is taking in response to internal and external signals (be it from staff, partners, or the operating environment) may relate to the system as a whole, and how TFCF reevaluate its practices in light of those. We would also encourage the organisation to include more examples of the feedback themselves and to connect better how actions that were taken in response to each example may lead to wider change within the organisation.

We look forward to discussing our feedback with you in a follow-up call, which the Secretariat will be in touch to schedule. This conversation will form the basis for your response letter, which will be made publicly available on the Accountable Now website along with your report and this feedback letter.

If you have any other feedback or comments on our work, please share them with us via the Accountable Now Secretariat.

Yours sincerely,

Accountable Now's Independent Review Panel





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Core Responses (See [Guidelines and Grading](#))

1 What have been your most significant achievements and impacts this year and how has this been validated with your stakeholders?

The response highlights the organisation's main achievement in terms of three different work streams: Sponsorship Programme for Financial Assistance, Child Protection Programme, and Foster Care Services; the latter of which also includes creating a database to understand the living conditions of children and youth in poverty, and opening up the Kids LOVE Space to use technology and multimedia to conduct child protection advocacy. Within the other two work streams, achievements in terms of reach and impact were also shared. External links to additional documents are helpfully included in the response.

Furthermore, the report shares how results and impacts, including information about the organisation's finances, audits, and annual reports, alongside other types of opportunities, have been made available to sponsors, the general public, and other donors. While such actions are very necessary and are important steps towards accessibility, potentially in the next report, the organisation can helpfully add information about how other stakeholders (especially children and families who TFCF works with) have been engaged to receive and validate such results.

Relating to this, the Panel nudges TFCF to consider how the organisation is demonstrating inclusiveness in its engagement methodologies/strategies, and whether these engagements to validate results allow engagement from a wide range of people - including children and youth. The operationalisation of principles/commitments could offer many interesting learnings for other organizations. An interesting practice comes from Educo, whereby the organisation's [Social Impact Measurement approach](#) (pg. 7-8) directly engages children and adolescents to learn about the perceived impact of Educo's programmes.

Post-review notes: From correspondence with the organisation, the Panel noted that the Kids LOVE Space is not directly related to foster care. TFCF clarified that the database is aimed at understanding the living conditions of the economically disadvantaged children and youth whom TFCF supports, while the Kids LOVE Space is an initiative for child protection advocacy through technology and multimedia, independent of its foster care services.

PM The response **partially met** the guideline, with **minor improvements** needed.

2 **If applicable** - How have your organisation's accountability processes been impacted by significant internal or external changes over the reporting period?

The response states that while many of the organisation's accountability processes such as public disclosure of donation information and financial statements remain unchanged,



significant changes still took place with regards to the organisation's customer service team, human resource development, and programmatic actions. The decision to establish a standalone team to ensure better services from the organisation seems logical.

The response furthermore shared about the organisation's new salary and promotion structure, taken in response to counter inflation and to retain outstanding talents. The Panel considers this an appropriate shift to ensure that staff has the right level of compensation relative to inflation, and such actions would strengthen the incentives to support staff's sense of belonging. It would also be good to include in the follow up response letter or in the feedback call about how the organisation has discussed these changes with staff and whether feedback from staff also informed these changes.

Regarding its programmes, the response notes two key shifts. The first relates to the beginning of implementation of the Adults and Children Together-Raising Safe Kids Program (ACT Program), and the second relates to the work to strengthen Taiwan's alternative care services. With these programmatic changes, the response shares how the organisation is taking careful planning steps prior to implementation (i.e. trial period for the ACT Programme), and undertaking analysis of the issues currently faced by the alternative care system.

The Panel also encourages TFCF to reflect further about how these key programmatic changes may affect the accountability process within the organisation. While there are careful steps being taken to implement these new activities, aiming to address issues faced by the alternative care system, it may still be good to reflect on whether this may lead to changes in TFCF's accountability systems. For example, would these activities lead to TFCF investing more in staff capacities? Is TFCF shifting its MEAL system to accommodate new programmes? Is TFCF adapting organisational programmatic policies/guidance as a result?

PS The response **partially met** the guideline and **significant improvements** are still needed.

3 How has your organisation learned from reported incidents, complaints, and grievances received in the past year? (These may include safeguarding, fraud, corruption, whistleblowing, integrity violations, etc.)

For this question, the response outlines one incident of reported leadership failure and the actions that the organisation took to course-correct. The Panel applauds the transparency regarding the situation and the process that the organisation is undergoing to strengthen its accountability in response to complaints. The inclusion of psychological support to impacted staff, alongside the steps taken to strengthen the accessibility and available support to complainants, is very much well received and is considered a **good practice**. An additional long-term step/area that TFCF may want to leverage is to provide further training to managerial staff on human resource development and leadership to ensure that staff are well-equipped to enact their roles.

While the example above is an excellent demonstration of how the organisation has responded to a single reported incident, it would also be useful to understand how TFCF as a whole has improved due to the range of incidents being reported each year. What



steps has the organisation put in place to identify these issues early on and prevent them from happening again?

Beyond this very detailed explanation, it would be great in future reports to include an overview of the means available to any stakeholder to file a complaint, how TFCF processes those complaints (if any), and other types of complaints or grievances received at different levels across the organisation - for example, programmatic complaints from families. Of course, disclosing such information does not require any personal or identifiable information, but a general overview of issues raised, and key explanations about what TFCF has learned as a result.

PM

The response **partially met** the guideline, with **minor improvements** needed.

4

Internally, how has your organisation practised a more dynamic approach to accountability?

For this question, and according to the guidelines, the organisation chose to focus on domestic and international staff. In regards to domestic service, practices include senior management at TFCF headquarters conducting annual visits to branch offices to gather frontline service issues and facilitate direct dialogue with employees, enabling continuous organizational improvement. In 2022, staff were invited to suggest five priorities or deferrals, which were categorised into areas like professional services, fundraising, HR, and financial management, leading to cross-departmental meetings in 2023 to address these and augment support. For example, one suggestion led to the simplification of service forms, while another prioritised using technology for administrative efficiency and professional development, resulting in the development of a Family Application with various features for better service and administrative management. The Panel considers this **a good practice**.

For its International Services, there is a specific office (TFCF International Development Division), which maintains dynamic communication and feedback mechanisms with overseas branch offices to ensure effective organisational operations. Communication channels include contact persons at the ID Division, annual meetings in Taiwan, and immediate communication through emails for urgent issues. An example from 2023 involved requests for salary adjustments due to frequent staff turnover (Philippines, Mongolia), leading to comprehensive market research and a consensus on implementing salary adjustments starting in 2024. This collaborative process promotes internal cooperation, and knowledge exchange, and ensures the fairness of employee compensation based on local labor market conditions.

TFCF's emphasis on bottom-up feedback and cross-departmental coordination reflects its commitment to a transparent and participatory internal culture. The organisation's mechanisms for open communication and negotiation enhance cooperation and consensus-building, aligning decisions with the overall interests and values of the organisation. This, in conjunction with the response to Question 2 which shares about TFCF's changes in promotional structure, shows that the organisation is taking important steps to ensure that staff has a strong support and incentive system at the workplace.

The Panel furthermore recommends that the salary and incentive structure be revised every 2-3 years to ensure that they are reflective of market rates; additionally, it may be



	useful to clarify and widely socialise any promotion or progression pathway with the staff body (if this is not done already), as staff may want to know how they can advance in the structure. We furthermore encourage TFCF to carry out gender or general salary equity analysis (again, if not being done already) to consider if there's any gap that could be bridged.
FM	The response fully met the specific guidelines.

5	<p>How has your organisation worked towards being dynamically accountable to your external stakeholders (i.e. partners, communities, programme participants, etc)?</p> <p>For this question, and according to the guidelines, TFCF chose to focus on its overseas programme partners. The response showcases how TFCF's overseas services involve external stakeholders such as families receiving services, partner organizations, and local governments. The organisation notes that strong partnership is very important as they rely on their partners' local experience to assess service users and determine assistance criteria, ensuring fairness based on factors like family income and the number of children or disabled members.</p> <p>Examples from Jordan, Vietnam, and the Philippines were given on how partner feedback was used to ensure programs meet local needs and promote sustainable development, covering aspects like program design, fund usage, and administrative coordination. The organisation noted that it is adaptive when it comes to working with partners, given the wide-ranging feedback that they receive. While these are very good examples, there is scope to include more information about whether feedback from these partners has directly affected policy change at Head Quarters and to consider where are some areas for the organisation to better develop and pad out its accountability practices to partners more holistically - beyond the anecdotal examples. In the next round, the Panel would encourage TFCF to focus on programme participants as the stakeholder group for reporting.</p>
PS	The response partially met the guideline and significant improvements are still needed.

Key	Explanation (See full guidelines)
FM	The response fully met the specific guidelines.
PM	The response partially met the guideline, with minor improvements needed.
PS	The response partially met the guideline and significant improvements are still needed.
NM	If the response has not met the specific guidelines.

Action Plan



1	Action	Youth Capacity Building: TFCF's Fishing Pole
	Involved Steps	The organisation chose to share an Action Plan for a specific programme rather than a standalone set of activities. Therefore, see the Action Plan section within TFCF's Report for further information.
	IRP Feedback	<p>The Fishing Pole programme is a continuously running programme at TFCF, which seeks to involve participants in the design and implementation of the process. The programme has the following goals:</p> <ol style="list-style-type: none"> 1. Assist youth in understanding their interests, personal values, and exploring future directions. 2. Develop various skills required for disadvantaged youth to successfully enter society and confront career challenges in the future. 3. Accumulate human, psychological, social, and economic assets that will benefit the future career development of disadvantaged youth. <p>The programme involves forging partnerships between social workers and young people, which starts from co-planning and later culminates in young people fully empowered to take up new tasks. The programme is also split into three implementation areas, which include social service actions, courses/learning, and youth voice actions - all designed to support and enhance the skills of participants. The fact that the programme's design really take into consideration user participation is also commendable.</p> <p>Additionally, the programme is very innovative and has admirable goals to strengthen life skills for children placed in foster care. However, given that the Panel's most interested in understanding the accountability processes (i.e co-design, engagement, MEAL, and adaptation processes), more information about these aspects would have been very helpful for the Panel to provide better feedback. We therefore nudge the organisation to reflect more, either in an upcoming Feedback Call or in the Response Letter, on the following questions: While there will be a lot of engagement and surveys during and immediately after the programme, will participants' long-term perception of the impact of the programme on their life be tracked and measured? If so, how will this be carried out? And how are learnings from this programme feeding into other programmes?</p> <p>Post-review notes: From correspondence with the organisation, we note that the life skills program is designed for children supported by TFCF, rather than specifically for foster care children. The program empowers participants through partnerships with social workers, co-planning, and gradually encouraging participants to take on new tasks.</p>