

# WORLD VISION INTERNATIONAL

## ACCOUNTABILITY REPORT 2011



### GRI Level C reporting template for NGOs

**Name of organization:** World Vision International  
**Period:** 2010 -2011  
**Completed by:** Beris Gwynne (Director, Global Capitals (Geneva) and Partnership Leader for Global Accountability)  
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This report fulfils World Vision International's commitment as a member of the INGO Accountability Charter to submit an annual accountability report for review by its Independent Review Panel.

The report updates disclosures made in the organisation's 2010 Accountability Report and follows the structure of the Global Reporting Initiative's NGO Sector Supplement reporting guidelines.

All sections are taken directly from the original English version of the NGO Sector Supplement.

NGO Sector Supplement is available at [www.globalreporting.org](http://www.globalreporting.org)

## PROFILE DISCLOSURES

### I Strategy and Analysis

#### *1.1 Statement from the most senior decision-maker of the organisation.*

The Bible makes plain that everything we do is known by God. Jesus is recorded as saying that the truth will set us free. Being accountable means allowing others to know us well, with the hope that this transparency will bring greater freedom – for us, for those who partner with us and for everyone with whom we work.


World Vision’s approach to accountability is based on accepted standards of ethical behaviour and best practice in society at large. It also reflects our spiritual calling to model the highest standards of integrity in our work.

This report provides a system-wide view of the mechanisms and processes we have in place to assure quality, promote improvement and ensure integrity.

We intend to be accountable for our contribution to child well-being. To do this we are continuing to work toward the measurement of a set of common Child Well-being Targets. All of our offices are expected to report their contributions to these targets by 2014. As well as measuring improvements in child well-being, this Accountability Report highlights our own need to make changes in order to sustain those outcomes beyond the period of World Vision’s involvement.

World Vision is just one participant in efforts to improve the lives of the children and communities with whom we work. Community members and governments must be part of the solutions. This is reflected in our recently updated **Development Programme Approach** which emphasises the importance of working with communities and local partners. Our **Citizen Voice and Action** approach to community-level advocacy aims to improve the dialogue between the local population and their government in order to improve access to services, like health care and education, that contribute to the daily lives of children and their families.

We commend our staff around the world for their commitment to integrity and accountability.



Kevin J. Jenkins  
President and Chief Executive Officer  
World Vision International



Josef Stiegler  
Board Chair  
World Vision International

## 2. Organisational Profile

### 2.1 Name of the organisation.

World Vision International and affiliated entities – collectively referred to as the World Vision Partnership.

### 2.2 Primary activities. Indicate how these activities relate to the organisation's mission and primary strategic goals (e.g., on poverty reduction, environment, human rights, etc.).

World Vision is a Christian relief, development and advocacy organisation dedicated to working with children, families and communities to overcome poverty and injustice. Inspired by our Christian values, we are dedicated to working with the world's most vulnerable people. We serve all people regardless of religion, race, ethnicity or gender.

Our Vision, Mission and Core Values are described on the World Vision International website under the heading *Who we are*.

Our ministry goal is *the sustained well-being of children within families and communities – especially the most vulnerable*.

#### Key activities to achieve ministry goal

The three pillars of our programmes are Development, Relief and Advocacy:

#### *Development*

World Vision works within communities and across geographical areas to help individuals and groups improve the well-being of children and overcome poverty. We do this through long-term projects aimed at allowing communities to manage and sustain their own development. World Vision works to identify each community's assets and needs, along with the underlying causes of children's poverty and vulnerability, by building partnerships with families, community groups, faith-based organisations and government bodies.

Area Development Programmes, supported through child sponsorship, remain World Vision's characteristic community development model. They focus on transforming the world in which children live – their family, their community and local area – through long-term development projects. Area Development Programmes typically run for around 15 years.

In 2011 World Vision staff worked with communities and local partners to develop tailored responses to their needs for health and nutrition, quality education, and water and sanitation improvements. Microfinance helped families improve livelihoods. Children were encouraged to participate, protected from harm and abusive labour and given a chance to grow spiritually.

#### *Relief*

World Vision International and its affiliated entities were involved in 77 emergency responses over the course of 2011, including nine emergencies that triggered a whole-of-Partnership response. World Vision reached 10.2 million people with food, water, shelter and other lifesaving relief. A large part of World Vision's work continues to be focused on disaster response. However, it is

increasingly involved in the full spectrum of disaster management, from early warning and preparedness to the post-disaster transition from emergency response to rebuilding.

#### *Advocacy*

Advocacy is an essential element of World Vision's work. It is about challenging and changing the policies, systems, structures, practices and attitudes that make it difficult for vulnerable children and their families to escape living in poverty. World Vision advocates at the local, national, regional and global levels, informed by our experience working with communities. From lobbying at global conferences such as the G8 to working with children, parents and leaders in communities where we operate, advocacy at World Vision is an integrated effort.

*For additional information see the [World Vision International 2011 Annual Review](#) which provides a high-level overview of the World Vision Partnership's activities in 2011, including selected programme highlights and case studies.*

### **2.3 Operational structure of the organisation, including National Offices, sections, branches, field offices, main divisions, operating companies, subsidiaries, and joint ventures.**

The governance and operational structure of World Vision International and its affiliated entities is described in Section 5 of our [2010 Accountability Report](#).

### **2.4 Location of organisation's headquarters.**

The World Vision International *Global Centre* offices are responsible for global strategies, policies, standards and controls. The Executive office of the Global Centre is based in London and houses the President's Office plus several key leadership roles. Key functions (including IT, finance, programming and human resources) are located in other locations in capitals and countries around the world.

## 2.5 Number of countries where the organisation operates.

In 2011 World Vision International and its affiliated entities worked in the following countries:

Afghanistan,	Cyprus,	Italy,	Niger,	Sri Lanka,
Albania,	Dominican	Japan,	Pakistan,	Sudan,
Angola,	Republic,	Jerusalem/West	Panama,	Swaziland,
Armenia,	DR Congo,	Bank/Gaza, Jordan,	Papua New Guinea,	Switzerland,
Australia,	Ecuador,	Kenya,	Peru,	Taiwan,
Austria,	El Salvador,	Kosovo,	Philippines,	Tanzania,
Azerbaijan,	Ethiopia,	Lebanon,	Romania,	Timor-Leste,
Bangladesh,	Finland,	Lesotho,	Russian Federation,	Uganda,
Belgium,	France,	Malawi,	Rwanda,	United Arab
Bolivia,	Georgia,	Malaysia,	Senegal,	Emirates,
Bosnia and	Germany,	Mali,	Serbia,	United Kingdom,
Herzegovina,	Ghana,	Mauritania,	Sierra Leone,	United States,
Brazil,	Guatemala,	Mexico,	Singapore,	Uzbekistan,
Burundi,	Haiti,	Montenegro,	Solomon Islands,	Vanuatu,
Canada,	Honduras,	Mozambique,	Somalia,	Zambia,
Chad,	India,	Nepal,	South Africa,	Zimbabwe.
Chile,	Indonesia,	Netherlands,	South Korea,	
Colombia,	Iran,	New Zealand,	South Sudan,	
Costa Rica,	Ireland,	Nicaragua,	Spain,	

See the [World Vision International and Consolidate Affiliates 2011 Financial Statements](#) for a listing of all World Vision offices.

## 2.6 Details and current status of not-for-profit registration.

World Vision International was incorporated in 1977 as a non-profit religious corporation in the state of California, USA. World Vision International has tax-exempt status under section 501(c)(3) of the US federal tax code based on its charitable and religious purposes outlined in its mission statement.

Each of the separate World Vision national entities are also nonprofit tax-exempt organisations within their relevant national jurisdictions. Some affiliated microfinance institutions are considered taxable entities in their own countries.

## 2.7 Target audience and affected stakeholders.

While we pay special attention to our accountability to the children and communities we work with around the world, sharing information through a range of mechanisms highlighted within this report, the target audience for this report itself are partner organisations, donors and supporters and the governments, institutions and organisations that we seek to involve.

**2.8 Scale of the reporting organisation.**

Figures in the table below are for the entire World Vision Partnership (World Vision International and its affiliated entities)

<b>Programmes</b>	
Countries worked in	See 2.5 above.
Children registered for child sponsorship	4 million
Number of programmes	2,540
Number of emergencies responded to	77
Number of people assisted with emergency relief*	10.2 million
Food aid handled in partnership with UN World Food Programme	293,467 metric tonnes
Beneficiaries receiving food aid*	6.94 million
<b>Resources (US\$)</b>	
Revenue (cash and gifts-in-kind)	\$2.79 billion
Expenditure on development programmes	\$1.645 billion
Expenditure on emergency relief programmes <sup>1</sup>	\$622.6 million
<b>People</b>	
No. of employees (includes VisionFund International)	44,528

\* Estimate only

<b>VisionFund International*</b>	
Gross portfolio (US\$)	\$360.3 million
Average client loan size (US\$)	\$582
Repayment rate	96.8%
Number of active borrowers	690,347
Number of female clients	69%

\*For additional information on VisionFund International including its 2011 Annual Review and Financial statements go to: [www.visionfund.org](http://www.visionfund.org)

**2.9 Significant changes during the reporting period regarding size, structure, or ownership.**

Nil

<sup>1</sup> World Vision responded to humanitarian emergencies in the following countries in 2011: Northern Sudan, South Sudan, Ethiopia, Kenya, Somalia, Japan, Haiti, Afghanistan, Tanzania, DR Congo, Swaziland, Zimbabwe, Niger, The Philippines, Chile, Pakistan, Angola, Chad, Ghana, Lesotho, Malawi, Mali, Mozambique, Niger, Zambia, Bangladesh, Cambodia, China, India, Indonesia, Laos, Mongolia, New Zealand, The Philippines, Sri Lanka, Vietnam, Bolivia, Brazil, Colombia, El Salvador, Guatemala, Haiti, Honduras, Nicaragua, Albania and Lebanon.

### **3. Report Parameters**

#### **3.1 Reporting period**

World Vision International 2011 fiscal year - 1 October 2010 to 30 September 2011

#### **3.2 Date of most recent previous report**

September 2011

#### **3.3 Reporting cycle**

Annual

#### **3.4 Contact point for questions regarding the report or its contents.**

Beris Gwynne (Director, Global Capitals (Geneva) and Partnership Leader for Global Accountability)  
World Vision Global Capital Geneva  
Chemin de Balexert 7-9 (3rd Floor)  
Case Postale 545, CH-1219 Châtelaine  
Geneva, Switzerland  
Email: [beris\\_gwynne@wvi.org](mailto:beris_gwynne@wvi.org)

#### **Report Scope and Boundary**

##### **3.5 Process for defining report content.**

This report covers activities in key areas of accountability for World Vision International and its affiliates. The report content is intended to provide evidence of the organisation's commitment to the principles of the INGO Accountability Charter and satisfy the requirements of the Global Reporting Initiative NGO Sector Supplement guidelines.

Report content is collated by World Vision International's Global Accountability team in consultation with World Vision staff. The report is then reviewed by an internal Disclosure Committee which is chaired by the Partnership Leader for Accountability and Integrated Review and also includes representatives from Legal, Enterprise Risk Management, Finance and Communications. Final review and approval of report content is provided by the senior management Operating Committee which is chaired by the Chief Operating Officer.

World Vision International is not required to file the United States Internal Revenue Service **Form 990** 'information return', filed by most US-registered tax-exempt organisations, but elects to voluntarily disclose similar information in this report. For the purpose of continuity with previous years' reporting and ease of reference, the Form 990 equivalent information has also been provided as **Annex I**. Note that our microfinance subsidiary, VisionFund International, does file a Form 990, and our US fundraising affiliate, World Vision Inc., voluntarily files a Form 990 for the benefit of their US donors.

**3.6 Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.**

This report covers activities in key areas of accountability for World Vision International and affiliated entities.

Financial information included in the report is for the 2011 financial year (1 October 2010 to 30 September 2011).

This report is one of a range of public documents prepared by World Vision to share information about our work and activities. It can be read alongside:

- **World Vision International 2011 Annual Review**
- **World Vision International and Consolidate Affiliates 2011 Financial Statements**

Reports are also available on the websites of national entities which provide specific detail about their activities.

**3.7 State any specific limitations on the scope or boundary of the report.**

The figures included in this report represent aggregate figures for World Vision International and affiliated entities. These differ from the figures included in the World Vision International and Consolidated Affiliates audited financial statements, because certain World Vision National Offices are not consolidated in the World Vision International financial statements for accounting purposes.

Some figures in this report (e.g. compensation figures provided under indicator 4.5) are for World Vision International. Where figures provided are for World Vision International only they have been clearly marked as such.

**3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organisations.**

As for 3.7 above.

**3.10 Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).**

Nil

**3.11 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.**

Nil



### **3.13 Policy and current practice with regard to seeking external assurance for the report.**

This report fulfils World Vision International's commitment as a member of the INGO Accountability Charter to submit an annual accountability report for review by its Independent Review Panel which bases its review upon:

- how **complete** the report is in relation to the GRI NGO Sector Supplement guidelines;
- the strength of **evidence** provided; and
- evidence of an **institutional commitment** to greater accountability, and use of the reporting process to advance it.

The Independent Review Panel's findings and comments are posted on the INGO Accountability Charter website.

World Vision International does not seek any further external assurance for the content of the report.

## **4. Governance, Commitments and Engagement**

### **4.1 Governance structure of the organisation, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organisational oversight.**

The governance and operational structure of World Vision International and its affiliated entities is described in Section 5 of our [2010 Accountability Report](#).

### **4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organisation's management and the reasons for this arrangement). Describe the division of responsibility between the highest governance body and the management and/or executives.**

The Chair of the World Vision International Board is a non-executive.

The World Vision International President is appointed by the Board to manage the affairs of the World Vision Partnership, and act as the Chief Executive Officer of World Vision International to implement the policies and decisions of the World Vision International Board.

The President serves as global leader and principal international spokesperson for World Vision and has responsibility for fostering shared vision and purpose within the Partnership. The President's leadership to the Partnership is strategically focused and global in scope.

Operationally, the President oversees the ministry and services of the Partnership through the Chief Operating Officer and a group of Partnership and Regional Leaders.

**4.3 For organisations that have a unitary board structure, state the number of members of the and/or non-executive members highest governance body that are independent and/or non-executive members.**

The World Vision International Board consists of 24 directors. With the exception of the International President, all directors including the Chair are non-executives.

**4.4 Mechanisms for internal stakeholders (e.g., members), shareholders and employees to provide recommendations or direction to the highest governance body.**

Mechanisms for members to provide recommendations or direction to the World Vision International Board include representation on the World Vision International Council as well as election of Board members through regional forums. Employees are not directly represented. Various mechanisms (such as staff surveys) are utilised for the World Vision International Board to listen to the views of internal stakeholders.

**4.5 Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).**

Directors compensation

With the exception of the International President, the members of the World Vision International Board do not receive any remuneration from World Vision.

Executive compensation

The various entities in the World Vision Partnership employ approximately 44,500 staff globally. This includes full time, part time and employees of VisionFund International (our microfinance subsidiary) and of affiliated microfinance institutions. Our staff, including our senior executives, serve with World Vision because they are committed to the work we do, core values and Christian Identity. As we set staff compensation levels we seek to balance the need to attract and retain quality staff with our commitment to careful stewardship of donated funds and the expectations for the use of those funds.

Our Total Rewards Philosophy is a comprehensive policy approved by the World Vision International Board which is used to guide appropriate and fair compensation levels for all World Vision entities. The policy covers aspects of both financial and non-financial rewards to attract, motivate and retain staff in the organisation including: compensation, benefits, recognition, development and career opportunities, organisational value and affiliation, and working culture. It specifically requires all World Vision compensation programmes to take into account:

1. Consistency with our targeted yields to community and project
2. Stewardship responsibilities to the donors, the children and the communities we serve and our staff
3. The ability to attract, develop and retain competent staff with a heart for WV's mission and vision
4. Recognition of rewards and high performance
5. A culture of accountability, fairness, equity and transparency
6. Flexibility during emergencies and the ability to accommodate our changing needs.

7. Operational efficiencies to minimise time and cost in management
8. Consistency with our Christian mission and NGO status
9. Consistency with local legal, political, socioeconomic and cultural policies and practices

When implementing this Partnership-wide policy within the World Vision International entity, to ensure that compensation levels are appropriate to our work and markets for the level of skill, knowledge, accountability and experience required for the role, we use an independent consultant to benchmark World Vision International salaries and benefits with comparable organisations, labour markets and positions.

World Vision International executive salaries are set based on a salary market weighted 80 per cent NGOs and 20 per cent for the total labour market. Annual reviews of executive salary ranges are undertaken and may be reviewed in accordance with labour markets movements, ability for the organisation to pay and individual performance of the executive. Salary increases for executive level staff must be in alignment with the Total Rewards Philosophy which applies to executive and non executive staff. All executive salaries listed in this report are signed off by the International President, and also form part of the “Intermediate Sanctions” compensation review, which is conducted annually by the World Vision International Board’s People Committee and reported to the full Board.<sup>2</sup>

The International President’s compensation is approved directly by the Executive Committee of the World Vision International Board. The International President’s compensation is documented in a written employment contract and is determined taking into account recommendations of an independent compensation consultant, compensation surveys or studies and performance.

Details of the compensation of the senior executives with the five highest base salaries<sup>3</sup>, plus that of the Chief People Officer, are listed below. The compensation is for the calendar year 2010 (calendar year tracking and reporting of compensation is preferable to fiscal year tracking), and is broken down into the following categories:

- \* Base salary.
- \* One-time adjustments and allowances such as relocation allowances.
- \* Ongoing “expatriate allowances” for employees required to relocate from their home country to perform their role, such as for housing, vehicle/transportation, tax equalization and tax preparation; and other taxable benefits.
- \* Nontaxable benefits, primarily pension contributions and employer-provided health benefits.

Note that some of the persons below relocated from the U.S. or Canada to the U.K. in 2010, and so one-time payments in connection with that relocation were incurred.

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<sup>2</sup> As a non-profit tax-exempt entity registered in the United States, World Vision International is subject to oversight from the U.S. Internal Revenue Service (IRS) in a number of areas, including compensation of staff. The IRS has established a “safe harbour” process (also known as “Intermediate Sanctions”) for setting senior executive compensation, which creates a presumption that the compensation is reasonable. The process includes benchmarking against other organisations and review and approval by the entity’s board. World Vision International follows this process, which is a safeguard to make sure the public can have confidence that charities have the skills and leadership they need to do their work, while remunerating them in a way that respects donors’ aspirations.

<sup>3</sup> 5 highest paid employees on U.S. and U.K. payroll.

The expatriate allowances vary according to geography and market conditions. These allowances are not designed as incentives, but rather are in place to keep the employee from suffering loss as a result of the organisation's need to relocate them. The benefits are determined in accordance with the Total Rewards Philosophy. World Vision International used external consultants to benchmark and determine costs, trends and expenses for an individual moving from their respective home location to the executive office location in the U.K. These benefits were reviewed and approved by the World Vision International Board Executive Committee for the International President, and by World Vision International's Chief Operating Officer (who did not relocate to the U.K.) for all other executive staff, so all such allowances were approved by persons who did not personally receive them.

The International President was a resident of Canada when hired in late 2009, relocated temporarily to the U.S., and then moved again to the U.K. in mid-2010. He therefore incurred significant relocation expenses and tax complications, resulting in the World Vision International Board Executive Committee approving payments for tax and cost-of-living allowances in order to leave the President in a net after-tax position in the U.K. equivalent to the base salary granted when he initially was hired. The President has declined any pay reviews since joining World Vision International.

**World Vision International Executive Compensation – calendar year 2010, all figures are in US dollars**

		<b>Base compensation</b>	<b>One-time compensation adjustments and allowances</b>	<b>Ongoing expatriate allowances and other taxable benefits</b>	<b>Nontaxable benefits</b>
Jenkins, Kevin*	International President/CEO	\$409,795	82,369	95,495	36,986
Young, David	Chief Operating Officer	\$272,822	0	0	27,667
Casey, Ken	Partnership Leader - Integrated Ministry	\$240,862	25	0	49,540
Fullilove, Eric	Chief Financial Officer	\$202,917	26,139	0	29,706
Vaneris, Bessie*	Chief People Officer	\$181,011	46,042	33,152	25,557
Hirsch, Dean**	Global Ambassador, former International President	\$267,818	451,369	5,850	132,309

\* Salary paid partial year in USD and partial year in GBP. Salary reported in USD using the budget exchange rate of .667 for FY10.

\*\* Served as the International President/CEO until September 30, 2009. He then continued in the role of Global Ambassador through September 30, 2010. On leaving World Vision International, he received end-of-service benefits approved by the World Vision International Board Executive Committee as appropriate for a long-serving senior executive.

**4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided.**

Every World Vision office is required to adopt and maintain a written conflict of interest policy covering its Board or Advisory Council members, if any, in addition to members of staff.

Written disclosure is required for all actual or potential conflicts of interest that arise. Annual declarations from all board and advisory council members, and appropriate staff, are also obligatory.

**4.10 Processes for evaluating the highest governance body’s own performance, particularly with respect to economic, environmental, and social performance. Also report on processes for appointment, dismissal and lengths of tenure of members/ officials in the highest governance body.**

Appointment of Board members

Members of the World Vision International Board are elected by Regional Forums. The process for appointment of directors through Regional Forums is more fully described in Section 5 of our [2010 Accountability Report](#).

Board Members as of 30 September, 2011 were:

Mr. James Beré - U.S.A.	Mr. Callisto Jokonya – Zimbabwe
Rev. Soriba Joseph Camara - Mali	Mr. Vinod Khisty - India
Mrs. Maria Consuelo Campos - Colombia	Mr. Ruddy Koesnadi - Indonesia
Mr. Roberto Costa de Oliveira (Chair) - Brazil	Dr. Rachael Masake - Kenya
Rev. Dr. John Crosby - U.S.A.	Mr. Peter McClure - New Zealand
Dr. José Miguel De Angulo - Bolivia	Dr. Akiko Minato Uchihira - Japan
Mrs. Sharon Margaret Dymond - Canada	Mrs. Annemarie Pfeifer - Switzerland
Mr. Dan Fortin - Canada	Mr. Stephen W. Phelps - United Kingdom
Mrs. Joyce Ann Godwin - U.S.A.	Ms. Donna Shepherd - Australia
Dr. Mrs. Kleo-Thong Hetrakul - Thailand	Dr. Ms. Elizabeth Smythe - New Zealand
Ms. Tiffany Tair-Fen Huang - Taiwan	Dr. Ja Song - Korea
Mr. Kevin J. Jenkins (President and CEO) – Canada	Mr. Josef Stiegler - Austria

All members may be reached at World Vision International’s registered office mailing address:  
 800 West Chestnut Avenue  
 Monrovia, CA 91016-3198  
 USA

Tenure of Board members

The directors serve terms of approximately three years, that is, from the conclusion of the regular meeting of the World Vision Council next following their election until the conclusion of the next regular meeting of the World Vision Council. The President serves as a director as long as he or she is in office.

A director shall cease to hold office if he or she ceases to be a member of the Board of Directors or Advisory Council of a World Vision national office. A director may be removed, without cause,

only by the Regional Forum, or the national Board, as the case may be, which elected that director. A director may be removed, for cause, by the Regional Forum or the Board which elected that director, by the World Vision International Board of Directors, or by the World Vision Council.

#### Evaluating performance

The Board meets twice a year, and its Executive Committee meets twice more.

At the end of every Board meeting, the Board members complete an evaluation of the meeting based on six key questions. Space for comments is also provided. The evaluations are summarised and used to make improvements to Board meetings.

The World Vision International Global Centre offices undergo a peer review once every five years. This review includes a self-evaluation done by the World Vision International Board. The peer reviewers, representing the National Offices, then probe further and assess the extent to which the Board has met its own standards.

**4.13 Memberships in associations (such as industry associations), coalitions and alliance memberships, and/or national/international advocacy organizations in which the organization: Has positions in governance bodies; Participates in projects or committees; Provides substantive funding beyond routine membership dues; or views membership as strategic.**

World Vision has committed to a number of self-regulatory initiatives to assure standards of accountability in the sector, including:

- International NGO (INGO) Charter of Accountability  
*World Vision has been represented on the Board of the INGO Accountability Charter Company since 2009.*
- International Federation of Red Cross and Red Crescent Societies Code of Conduct: Principles of Conduct for The International Red Cross and Red Crescent Movement and NGOs in Disaster Response Programmes
- HAP International Humanitarian Accountability Principles  
*World Vision is represented on the Board of HAP.*
- Sphere Humanitarian Charter and Minimum Standards in Disaster Response  
*World Vision is represented on the Sphere Board (currently holding the Chair).*
- People In Aid Code of Good Practice

World Vision contributed to the following initiatives in 2011 with a focus on collaboration and coordination:

- Civil Society Organisations Open Forum on Development Effectiveness
- Emergency Capacity Building Project
- InterAgency Working Group
- Global Humanitarian Platform
- Steering Committee for Humanitarian Response
- ALNAP
- ODI Humanitarian Policy Group
- Berlin Civil Society Center

**4.14 List of stakeholder groups engaged by the organisation.**

Stakeholder groups include the children and communities with whom we work, partner organisations, donors, staff and volunteers, and the governments, institutions and organisations that we seek to influence.

#### **4.15 Basis for identification and selection of stakeholders with whom to engage.**

Identification and selection of stakeholders is based on organisational priorities and strategic assessment.

Each office's approach to stakeholder engagement is reviewed through the Peer Review and Programme Capability Review processes.

#### **4.16 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.**

Children and communities with whom we work	Our approach to engaging the communities we work with is set out in our disclosures for NGO1 and NGO2 below.
Donors	World Vision offices that raise funds engage with donors through a variety of platforms including: the website of the local World Vision office; supporter newsletters and magazines; progress reviews of the specific programmes they are contributing to; updates on sponsored children and the sponsored child's community; a variety of reports (including financial statements) which are available on our website including case studies, reports and position papers; "Supporter Feedback" portals on our website or phone numbers for supporters to provide comments or lodge complaints; blog sites hosted by World Vision.
Staff and volunteers	Engagement occurs through a range of mechanisms including through staff surveys and performance review processes. See NGO9 and LA12 below.
Partner organisations	See 4.13 above, and NGO6 below, for examples of our approach to engaging partner organisations.
Governments, institutions and organisations that we seek to influence	Each local national office holds primary responsibility for engagement with the national and local government of the jurisdiction. World Vision 'Global Capitals' offices in Geneva, New York and Brussels engage in global advocacy on behalf of the World Vision Partnership – working with the United Nations and Specialised Agencies as well as global business and civil society.

## DATA ON PERFORMANCE

### Programme effectiveness

#### ***NGO I Process for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programmes.***

##### Development Programme Approach<sup>4</sup>

During 2011 guidance material setting out our approach to community development work was updated – see World Vision’s **Development Programme Approach** (formerly named the *Integrated Programming Model*). It emphasises the importance of working with and engaging local partners. Programming is put into action through a suggested eight-step process to research, design, manage and end a shared programme. World Vision’s role is to facilitate a joint planning process with the community and local stakeholders, building their capacity to implement and manage shared projects.

##### Citizen Voice and Action<sup>5</sup>

**Citizen Voice and Action** is World Vision’s primary approach to community level advocacy. It is a “social accountability” methodology which aims to improve the dialogue between communities and government in order to improve services (like health care and education) that impact the daily lives of children and their families. “Social accountability” refers to civic engagement by communities (other than voting) designed to improve the performance of government.

**Citizen Voice and Action** works by educating citizens about their rights and equipping them with a structured set of tools designed to empower them to protect and enforce those rights. First, communities learn about basic human rights, and how these rights are articulated under local law. For example, the right to health in a particular community might include the right under local law to have certain vaccines available at a local clinic. Next, communities work collaboratively with government and service providers to compare reality against government’s own commitments. Communities also have the opportunity to rate government’s performance against subjective criteria that they themselves generate. Finally, communities work with other stakeholders to influence decision makers to improve services, using a simple set of advocacy tools.

##### Emergency relief

In an emergency response, people affected by disasters must be active participants throughout the disaster management process. Special attention must be paid to children and other vulnerable groups. The severity and duration of a disaster can sometimes overwhelm and deplete local resources, requiring timely assistance from outside that is carefully integrated with affected communities’ knowledge and experience.

During disasters where resources and humanitarian assistance from outside the community are required, relevant World Vision technical specialists and National Office staff work with the community and other partners to provide needs-based assistance and ensure protection of the most

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<sup>4</sup> World Vision’s **Development Programme Approach** and supporting documents are available at: <http://www.wvdevelopment.org/>

<sup>5</sup> The full Citizen Voice in Action framework is available at <http://participation-effectiveness.posterous.com/world-visions-citizen-voice-and-action-tool>



vulnerable. This assistance should be targeted, through appropriate analysis, to mobilize existing partnerships and build upon partners' developed capacity while responding to new vulnerabilities and risks.

### **Accountability to children and communities**

Our primary accountability is to the children and communities we serve. To help to provide focus on specific practices which enhance accountability to children and communities, a **Programme Accountability Framework (PAF)** was developed in 2010 which includes four key principles:

- Providing Information
- Consulting with communities
- Participation
- Collecting and acting upon feedback and complaints

(see Annex 3 of our [2010 Accountability Report](#) for the complete framework).

The four principles of the Programme Accountability Framework are embedded within our [Development Programme Approach](#) and specifically addressed in our emergency relief work.<sup>6</sup>

While we can point to specific examples of good practice, particularly in emergency relief contexts<sup>7</sup>, we do not currently have information to assess the quality and extent to which the PAF mechanisms are being implemented across the spectrum of our programmes. As resources permit, the gathering of baseline information will enable a more accurate assessment of the consistency of good practice across our programme portfolio and inform research on the degree to which improved accountability at the community level improves results.

#### Improving accountability practice through targeted 'Learning labs'

World Vision 'Do to learn labs' to develop field staff competencies in Design Monitoring and Evaluation (DME) and Accountability continued throughout 2011. DME and accountability activities are closely inter-related and often the responsibility of the same staff members. While some learning labs focused on accountability, others focused on specific DME areas with accountability requirements woven in. Prior to the lab event, participants are given pre-work to ensure a common knowledge base at the start of the face to face lab. During labs participants go into communities to assess beneficiary preferred methods, systems and mechanisms based on the four areas of accountability in the PAF. Participants use this input to design locally relevant processes for information provision, consultation and feedback and complaints and present them to communities for agreement. The learning labs held in 2011 are summarized below.

Country	Focus	Participants
Bangladesh	Accountability	28 from 13 offices
Kenya	Assessment	25 from 4 offices
South Africa	Baseline (PAF is integrated into baseline processes)	34 from 15 offices
Thailand	Assessment	21 from 9 offices
Kenya	Accountability	33 from 5 offices
Indonesia	Monitoring	18 from 10 offices
<b>Totals</b>	<b>6 Learning Labs</b>	<b>159 Participants</b>

<sup>6</sup> Further information on activities related to our accountability work in emergency relief contexts are available in our 2011 annual report to the Humanitarian Accountability Partnership (HAP). [link]

<sup>7</sup> See Annex I for a case study from World Vision's Haiti Earthquake response.

An external review to assess the effectiveness of the learning lab approach to spread good practice on DME and accountability found that around 50% of lab participants were using their improved skills and knowledge in their programs. Use depended on the support of managers. This finding has prompted us to develop a field manager's curriculum on DME and accountability. The manager's curriculum will be piloted in 2012. Networks to support lab participants in their on-going application of skills and knowledge are in place in Asia and Africa. Each network is supported by an experienced staff member that can provide advice and tools to members located across a number of countries. Such support seeks to ensure that accountability knowledge and skills gained in 'do to learn labs' translate into actual practice when staff go back to their programmes and work with local people.

**NGO2 Mechanisms for feedback and complaints in relation to programmes and policies and for determining actions to take in response to breaches of policies.**

Collecting and acting on feedback and complaints is one of the four standards in World Vision's Programme Accountability Framework (PAF).

The table below includes additional detail on levels of implementation of the PAF standard for collecting and acting on feedback and complaints:

<b>Programme Accountability Framework Standard</b>	
<b>Minimum Standard</b>	We undertake to implement community feedback and complaints procedures that are accessible, safe and effective. These procedures will sensitize communities on their rights according to this framework and our adherence to the World Vision Code of Conduct and the Red Cross Code of Conduct in emergencies.
<b>Capacity levels (allowing for capacity building and progressive implementation)</b>	
<b>Level 1</b>	<ul style="list-style-type: none"> <li>• Communities are sensitized about their right to provide feedback and complain</li> <li>• Feedback and complaints are welcomed, recorded (using a logbook or similar), analysed, action taken and feedback provided</li> </ul>
<b>Level 2 (In addition to Level 1 activities)</b>	<ul style="list-style-type: none"> <li>• Communities are given the opportunity to choose preferred method for complaints handling, including for filing confidential complaints</li> <li>• Method(s) for complaints handling documented in local language and put in place based on community preference (including updates of revisions).</li> <li>• Feedback and complaints handling guidelines in place</li> <li>• Staff and communities trained on complaints handling guidelines</li> </ul>
<b>Level 3 (In addition to Level 2 activities)</b>	<ul style="list-style-type: none"> <li>• Complaints management becomes part of overall NO plans, systems and standard approaches</li> <li>• Complaints are formally captured (database or other format), analysed and utilized to influence programme decisions</li> </ul>

The implementation of effective community complaint and feedback mechanisms has been identified as an area for increased attention and improvement. World Vision's Global Accountability team has produced two discussion papers as contributions to efforts to improve the organisation's practice as well as to the sector more generally:

- *Discussion Paper 1: Community context for complaints handling*  
The main discussion theme in this paper revolves around the paradigm ‘the right to say and the duty to respond’. The right of beneficiaries to give feedback and to complain also implies an obligation on the part of the NGO to listen. NGOs have predominately preferred to establish their own complaints mechanisms even though these may sit in parallel with existing community mechanisms - mechanisms that, in many cases, are able to deal with complaints effectively, are legitimate and which could possibly be integrated with NGO programmes.

The paper presents the research findings and includes three World Vision programme case studies. It also makes suggestions for good practice in community complaints mechanisms. These include, ensuring that beneficiaries have access to multiple complaint entry points within their community and that these points are linked by the shortest chain of intermediaries possible to the NGO responsible for responding to the complaint.

- *Discussion Paper 2: Overview of NGO Community Complaints Mechanisms*  
This paper summarizes the various tools that are being implemented by development and relief agencies to receive complaints. Although some of the tools are designed primarily to collect general feedback and information for programme monitoring, they are also used by community members to channel and raise complaints about more serious issues. This paper also describes some tools that are being used in the commercial sector and by Governments and which can be adapted to the NGO context.

As indicated in NGO1 above, while we have examples of good practice<sup>8</sup> we have not undertaken a baseline assessment to determine the quality of practice across our programme portfolio.

World Vision's *Integrity and Protection Hotline*<sup>9</sup> provides an additional mechanism for complaints to be lodged with the organisation.

***NGO3 System for programme monitoring, evaluation and learning, (including measuring programme effectiveness and impact), resulting changes to programmes, and how they are communicated.***

#### LEAP

Learning through Evaluation with Accountability and Planning (LEAP)<sup>10</sup> is World Vision's approach to design, monitoring and evaluation. All programmes are required to conduct LEAP-compliant baseline and end-of-phase evaluations, to support reflection, learning, and accountability to communities and donors. In 2011 LEAP was implemented in 1,653 out of 1,808 or > 90% of development programmes.

<sup>8</sup> Examples of good practice include the complaint and feedback mechanisms in our food programming. Our Food Programming Management Group (FPMG) has developed a complaint and response mechanism guide (available at [http://www.wvifood.org/docs/FPMG\\_CRM\\_Manual.pdf](http://www.wvifood.org/docs/FPMG_CRM_Manual.pdf)). FPMG are also developing a complaints database system to manage complaints in large scale programmes.

<sup>9</sup> See description under SO4 below.

<sup>10</sup> World Vision's LEAP framework and guidance is available at: [http://www.transformational-development.org/Ministry/TransDev2.nsf/34874E1F560858F088256F1000603B96/\\$file/LEAP%202nd%20Edition%20-%20no%20highlights.pdf](http://www.transformational-development.org/Ministry/TransDev2.nsf/34874E1F560858F088256F1000603B96/$file/LEAP%202nd%20Edition%20-%20no%20highlights.pdf)

### Child Well-being Targets and Reporting

Sections 4 and 7 of our [2010 Accountability Report](#) outline the organisation's approach to measuring a set of over-arching Child Well-being Aspirations, Outcomes and Targets. In addition to the description provided in the 2010 Accountability Report a video presentation outlining our approach to child Well-being and the Targets is available at: <http://vimeo.com/32470645>

During 2011, there were 13 national offices that commenced piloting the annual reporting process for the Child Well-being Targets with initial information expected to be available in September 2012.<sup>11</sup> We will use learning from this initial pilot to assist development of our global reporting methodology, content and templates for future annual reporting on our contribution to Child well being. All national offices are expected to report their contributions to Child Well-being by 2014.

To help ensure consistency in the quality of the data collected a Partnership wide monitoring and evaluation strengthening project was commenced in 2011. The project will involve all offices engaged in programme fundraising or implementation.

### Programme Management Information System - Horizon

Programme management information is collected on an internal system known as Horizon. For a short video presentation outlining the development of the Horizon system and its functionalities go to: <http://vimeo.com/42243736>

### Global National Office Dashboard (GNOD)

The GNOD process aggregates national office indicator data. It generates reports and dashboards every 6 months on each of the following categories of information:

- Country Context Data
- Programme Quality Management
- Operational Effectiveness
- Financial Management
- People Capacity

A master dashboard with the status of each office in relation to each of the indicators is published on the World Vision intranet. As management priorities shift and data collection mechanisms mature, GNOD indicators will change. For example, as World Vision moves implements Child Well-Being Targets, future GNOD indicators will incorporate information on the contribution of offices to the Targets.

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<sup>11</sup> These offices are Peru, Indonesia, El Salvador, Nicaragua, Armenia, Lebanon, Sri Lanka, Sierra Leone, Senegal, Uganda, Rwanda, Zambia and Zimbabwe.

Learning and improvement

World Vision aims to build a culture that encourages and supports continuous employee learning, critical thinking and new ideas. Section 7 of our [2010 Accountability Report](#) outlines our approach to building our evidence base role of our Global Knowledge Management team and internal Communities of Practice in this endeavour.

Examples of learning and improvement activities undertaken during 2011 are outlined below:

*Development programme learning*

In addition to LEAP reporting undertaken and associated learning at the individual programme level World Vision produces a range of reports which aggregate findings from across a number of programs in order to promoting learning and improvement.

Findings from the World Vision Australia and World Vision USA meta-evaluation reports completed in 2011 indicate that sustainability is not adequately addressed in many of World Vision’s programmes – a challenge also identified in the Programme Capability Review of African offices in 2011 referred to below. As well as measuring short term improvements in child well-being through the Child Well-being Targets, we need to ensure that our DME tools and guidance also include adequate focus on associated changes in the systems, structures, capacities, values and relationships that will sustain those outcomes beyond the period of World Vision’s involvement. Development of baseline and evaluation guidance to address this issue has commenced. A new impact evaluations approach which addresses sustainability specifically is being used by World Vision US and Ethiopia.

*Relief programme learning*

Relief programming learning reports, case studies and evaluations completed in 2011 included:

<ul style="list-style-type: none"> <li>• Indonesia Preparedness Case Study</li> <li>• Japan Earthquake Tsunami Response Learning Event, Cat III</li> <li>• Pakistan Flood response Learning Event in Multan</li> <li>• South Sudan Early Warning Cat III Lessons Learned Survey</li> <li>• South Sudan: A Case Study in Disaster Preparedness</li> <li>• World Vision Foundation of Thailand Lessons Learnt from the Flood</li> <li>• World Vision Ethiopia’s response to the Horn of Africa drought Crisis Real-Time Evaluation report</li> <li>• 2010 Pakistan Flood Response Learning Event Report</li> </ul>	<ul style="list-style-type: none"> <li>• Lessons from Niger Food and Nutrition Crisis</li> <li>• Lessons from Philippines, Cat II, Typhoon response</li> <li>• Myanmar Shan State Earthquake Response</li> <li>• North, Central and East Asia Flood Response Learning Event Report</li> <li>• Yunnan Earthquake 2011 Learning Event</li> <li>• Report of a Learning Event on the Somalia Drought</li> <li>• 2011 Horn of Africa Response to Drought Lessons Learned</li> <li>• Lessons Learned from Post-Cyclone Sidr Livelihoods Reconstruction</li> <li>• Earthquake Response Deployment Report and Reflections (Haiti)</li> <li>• Haiti Earthquake 18 month Review</li> </ul>
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In addition to the above, specific grant funded projects within responses are evaluated in line with donor preferences and requirements.

Analysis of these documents highlighted the following:

- Improving local capacity of offices to respond to emergencies (i.e. offices better positioned to call upon their own staff to respond rather than needing external surge capacity e.g. World Vision Lanka, Thailand, Kenya, and Japan). However overall response capacity is still not

sufficient with staff calling for improved orientation and capacity building not only for staff but also for partners and local governments.

- Increasing focus on early warning systems(Ethiopia, Kenya and Tanzania) has led to improved response capacity in a number of circumstances. However, early warning mechanisms need to trigger response at all levels of the Partnership
- Collaboration with NGOs, governments, universities are perceived by staff as more consistent across responses. However more work is needed in prepositioning partners and strengthening our level of advocacy and policy influence should better reflect our investment in those areas.
- Overall quality of programming is improving. More response are doing assessments, communicating programs to affected people and including them in response activities.

In 2010 World Vision prepared an internal report collating the findings of nine years of documented lessons from World Vision emergency responses.<sup>12</sup> In 2011/12 a follow up report was prepared which summarises actions taken in response to the decade of learning report and identifies ongoing challenges and recommended next steps.

In 2011 we agreed to move towards a consistent practice of evaluating our largest global responses. At the time of publication the evaluation of our Haiti earthquake response was underway and similar evaluations of our Horn of Africa, and the Sahel responses scheduled. We intend to share these reports publicly via the ALNAP Evaluative Reports Database.

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<sup>12</sup> The **2010 Decade of Learning** report identified five categories of key challenges for World Vision's emergency response activities:

1. *Roles and responsibilities in response management* - One of the most common sentiments related in the Decade report was that staff felt there were too many 'standards' and lack of clarity on the critical measures of success."
2. *Improving capacity of national offices to deal with emergency response*
3. *Long-term emergencies* - The need to strengthen linkages between short-term relief and longer-term recovery and transition programming and improve the model around chronic emergencies.
4. *Continuous learning based on evidence gathered* - -.
5. *Filling critical positions and taking care of staff* – ensuring that staff with specialist skills are deployed early in a response cycle to ensure that local staff have appropriate technical support.

### Programme Capability Review<sup>13</sup>

The Programme Capability Review assesses an office's current programming capability and whether an office's efforts are contributing to positive outcomes and lasting change at community level. The review assesses the following elements for each office:

<b>ELEMENTS OF THE PROGRAMME CAPABILITY REVIEW</b>				
<b>Arenas</b>	<b>Results</b> (office capability to deliver quality ministry)	<b>Running</b> (office capability to apply ongoing programming practices)	<b>Relations</b> (office capability in effective partnerships to advance ministry goals)	<b>Resources</b> (office capability to acquire and manage its financial assets)
<b>Dimensions</b>	<b>Development</b> <ul style="list-style-type: none"> <li>Community participation</li> <li>Integration of ministry and cross-cutting themes</li> <li>Transition to Sponsorship Minimum Standards; Registered Child shared benefits felt</li> </ul>	<b>Sponsorship</b> <ul style="list-style-type: none"> <li>Service operations indicators</li> <li>Monitoring standards</li> <li>Sponsorship as transformation</li> <li>Integration of sponsorship with programming</li> </ul>	<b>External</b> <ul style="list-style-type: none"> <li>Reach and diversity of relationships</li> <li>Relationships aligned with ministry</li> </ul>	<b>Financial Management</b> <ul style="list-style-type: none"> <li>Audit reflection</li> <li>Audit response</li> <li>Application to field outcomes</li> </ul>
	<b>HEA</b> <ul style="list-style-type: none"> <li>Community preparation and integration</li> <li>Response</li> <li>National Disaster Preparedness Plan; HEA partnering</li> </ul>	<b>DME</b> <ul style="list-style-type: none"> <li>LEAP framework applied</li> <li>DME for child focussed outcomes</li> <li>Learning, and application of learning</li> <li>Risk and reporting obligations</li> </ul>	<b>National Office-Support Office</b> <ul style="list-style-type: none"> <li>Communication timelines and quality</li> <li>Two-way partnership</li> </ul>	<b>Acquisition</b> <ul style="list-style-type: none"> <li>Acquisition aligned to ministry</li> <li>Diverse and sustainable programming</li> </ul>
	<b>Advocacy</b> <ul style="list-style-type: none"> <li>Progress of advocacy implementation/integration</li> <li>Advocacy programming</li> <li>Advocacy outcomes</li> <li>Community ownership/representation</li> <li>Advocacy monitoring/ evaluation</li> </ul>		<b>Donor</b> <ul style="list-style-type: none"> <li>Management of donor requirements</li> <li>Donor engagement</li> </ul>	

Each office responds to Programme Capability Review panel recommendations through its own Organisational Capacity Plan. Regional synthesis reports include analysis and recommendations which enable regional offices and others within the World Vision Partnership to shape their support and capacity building efforts to:

1. Affirm and replicate areas of strong practice, in an individual office or across several offices
2. Address thematic areas that are weak, under-prioritised or under-resourced.
3. Highlight examples of innovation or problem-solving for peer learning
4. Coordinate a regional response to areas of strategic or operational concern
5. Identify the capacity building opportunities that will reap the greatest rewards.

<sup>13</sup> The Programme Capability Review is one component of a broader Integrated Review Framework which draws together a number of partnership level audit and review processes and quality assurance processes at the country and programme levels and to ensure alignment with World Vision principles and policies. The IRF is further described in our [2010 Accountability Report](#).

Subject matter experts within our Global Technical Resource Network located around the Partnership may be deployed to assist build technical capacity and fill capacity gaps identified in the Program Capability Review and strategy processes.

### **Overview of Programme Capability Review results for the twenty-four African National Offices assessed in 2011**

#### Common strengths

- **Respected partners:** Offices have established strong and effective networks at local, national and international level.
- **Compliance:** Offices largely have systems and structures in place to comply with programme and reporting mandates. It is clear that financial management and DME compliance – particularly LEAP compliance – is handled carefully and responsibly, with external support often proactively sought to lift standards and achieve goals. (Although it was also noted that disconnects may exist between national office systems and field office capacity to use them effectively.)
- **Emergency Response:** A focus on fostering timely, scaleable local capacity has often brought measurable results. (Although it was also found that several offices continue to face challenges of transition from response. A consistent recommendation for offices is to enhance disaster risk reduction and community resilience alongside response capacity.)

#### Common challenges

- **Programme transitions:** Inconsistent or inadequate community engagement and ownership challenges true sustainability. The community empowerment and inclusion principle measured are not met consistently, with many offices struggling to move away from the service delivery demands of their partner communities, or facing challenges in transition planning.
- **The “Spirit” of DME:** DME tools are often not adapted to the local context; DME innovation and learning are not adequately encouraged or systematized.
- **Field capacity:** Field offices, CBOs, and the communities they serve, are all seeking more support to build their own capacity.
- **Advocacy integration and monitoring:** At local and at national level, evidence of impactful Advocacy remains the exception rather than the rule.

### **NGO4 Measures to integrate gender and diversity into programme design, implementation, and the monitoring, evaluation, and learning cycle.**

Gender is one of six *cross-cutting* programme themes identified in the [LEAP Guidelines](#). Section 8 of our [2010 Accountability Report](#) recognised that improvement was required to ensure that project design, implementation and evaluation address key gender issues effectively – including the need to strategically tackle issues of power and control.

During 2011 work on a specific gender related guidance to accompany the World Vision’s [Development Programme Approach](#) and associated project models was undertaken. Gender-responsive methodologies of community engagement were also pilot-tested in a number of different programme contexts with the objective of improving understanding of how gender can be promoted from different angles such as from biblical perspective, indigenous context, and from a masculine perspective. The objective of this work is to ensure that gender messages are contextualized using different people’s perspective and value system that shape their beliefs, attitudes, and behaviour around gender equality.



**NGO5 Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns.**

The World Vision International Advocacy & Justice for Children team has primary responsibility for establishing guidelines and ensuring alignment on advocacy positions across the Partnership. It keeps track of all major policy positions.

The process to formulate, communicate and change policy positions is documented in our One Voice Public Policy Development System:



One%20Voice%20-%20WV%20Public%20

Each World Vision office, meanwhile, is responsible for policy positions and advocacy work with its own country and government

Section 9 of our [2010 Accountability Report](#) outlines the set of principles applicable to all of World Vision's advocacy work.

**NGO6 Processes to take into account and coordinate with the activities of other actors.**

Coordination with external actors

The centrality of partnering with, consulting and involving a range of other actors is highlighted in our [Development Programme Approach](#) and Citizen Voice in Action approaches - see NGO1 above.

For example, the community-led analysis of their context, culture, structures and processes for child well-being that underpins our [Development Programme Approach](#), makes staff aware of the stakeholders, power dynamics and relationships that exist in the context with the intent of ensuring that World Vision programming does not duplicate or weaken pre-existing services, institutions, or structures for child well-being in the community.<sup>14</sup>

In its humanitarian emergency response work World Vision partners and coordinates with UN agencies, government entities and peer and partner organizations as a matter of course. World Vision coordinates with the relevant active clusters at a response level as a matter of course.

World Vision is currently a member of 7 Humanitarian Country Teams (national level strategic coordinating bodies, convened by the UN Resident Coordinator/Humanitarian Coordinator and comprising in a small number of selected NGOs in addition to operational UN agencies).

World Vision is an active member of all three NGO consortia (InterAction, SCHR and ICVA) which are formally part of the Inter-Agency Standing Committee (IASC). The IASC is the peak strategic coordination body of the formal humanitarian system, chaired by the Emergency Relief Coordinator and Head of OCHA.

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<sup>14</sup> See Steps 3 and 4 of the Development Programme Approach Critical Path

World Vision also involved in numerous operational and collaborative partnerships (e.g. the Emergency Capacity Building project's country level consortia in Bolivia, Niger, the Horn of Africa, Indonesia and Bangladesh).

***Working with partners - Accountability and risk issues***

While partnering with local organisations brings benefits in the sustainability and depth of our reach this approach also gives rise to accountability and risk issues. For example, when World Vision transfers resources to a local partner, or relies on the promise of partner resources, World Vision may be exposed to the following risks:

- Legal (*it may be illegal to fund the partner if it is not locally registered*)
- Reputational (*the local partner's reputation or actions may taint World Vision*)
- Operational (*the local partner may not have the expertise or experience to accomplish the program/project objectives*)
- Financial (*transferred resources may be misused, or the local partner may fail to deliver the promised resources thereby requiring World Vision to find supplemental funding to fulfil its community or donor obligations*)

To minimise this risk, World Vision undertakes a range of measures including due diligence to provide assurance that a local partner has appropriate legal standing, experience and expertise.

Coordination between World Vision offices

Coordination between World Vision Offices occurs through a range of formal and informal mechanisms. The Global Centre plays an important role in this regard, particularly through the Global Field Operations team and Regional Offices (see Profile Disclosure 2.3 above).

Internal coordination mechanisms for emergency response are set out in detail in World Vision International's Humanitarian and Emergency Affairs Review 2010.

## Economic

### NGO7 Resource allocation.

World Vision uses a common set of criteria and weightings to review priorities for ministry, at the national, regional and global levels, when allocating international investment and resources.<sup>15</sup> These criteria include:

- relative intensity of needs;
- our historical commitments; and
- our ability to make a tangible difference.

Discussions take place through Regional Working Groups (RWGs), which agree on the investment allocations needed to support regional strategies. When the RWGs have decided what each region's resource allocation priorities should be, all stakeholders then have to review their plans (and adjust them as required) to meet the strategy. The strategy is compared to historical and forecasted investments throughout the fiscal year, and adjusted whenever realignment is needed.

<b>World Vision Partnership – 2011 Expenditure</b>		
<b>Category</b>		<b>US\$ (millions)</b>
Programmes <i>Emergency relief in natural disasters and war, and for development work in food, education, health, sanitation, income generation and other community needs. Also included are the costs of supporting such programmes in the field.</i>	Development	1 644.9
	Relief	622.6
Community education and advocacy <i>Promoting awareness of poverty and justice issues through media campaigns, forums, speaking engagements, and influencing of organisations and governments.</i>		22.7
Administration <i>Includes the costs of working with donors, computer technology, finance and accounting functions, human resources and managerial oversight.</i>		139.6
Fundraising <i>Includes costs associated with soliciting contributions through media and direct marketing appeals. Included are the costs of marketing, creative services and publishing materials.</i>		287.4
<b>TOTAL EXPENDITURE</b>		<b>\$2.72 billion*</b>

\*Final figure adjusted with rounding

<sup>15</sup> Internally the process is referred to as Portfolio Management & Resource Allocation (PMRA)

**NGO8 Sources of funding by category and five largest donors and monetary value of their contribution.**

In 2011 World Vision raised US\$2.78 billion in cash and Gift-in-kind. World Vision's total expenditure on international programmes, international relief and rehabilitation programmes, community education and advocacy, administration and fundraising totalled US\$2.72 billion.

<b>World Vision Partnership – 2011 Sources of funding by category</b>	
<b>Category</b>	<b>US\$ (millions)</b>
Sponsorship cash income <sup>16</sup> <i>Cash or cash equivalents designated for sponsorship of designated children, families or communities.</i>	1,291
Other private cash income <i>Cash or cash equivalents received from individuals, corporations, foundations and other organisations, excluding government bodies, excluding sponsorship.</i>	622
Public sector cash income <i>Includes grants from government and multilateral cash grants received. It also includes cash income from UN World Food Programme for shipping costs.</i>	316
<b>Total Cash Income</b>	<b>2,229</b>
Food income from governments and multilateral agencies <i>Gifts-in-kind (GIK) (excluding shipping costs) contributed by governments and international donor organisations such as the UN, World Bank and similar entities.)</i>	163
GIK from governments and multilateral agencies (non-food) <i>All other gifts-in-kind received.</i>	6
Private GIK income (for international programmes) <i>Typically medical supplies, clothing, preserved food products..</i>	260
Private GIK income (for domestic programmes) <i>Sourced and used for ministry within the local country.</i>	123
<b>Total Food and GIK</b>	<b>552</b>
<b>TOTAL REVENUE</b>	<b>\$2.79 billion*</b>

\*Final figure adjusted with rounding

<sup>16</sup> Child Sponsorship is the World Vision Partnership's largest source of income.

<b>World Vision Partnership – 2011 Source of funding by World Vision Office</b>	
<b>World Vision Office</b>	<b>US\$ (millions)</b>
	<b>Cash income</b>
United States	705
Canada	312
Australia	305
Korea	135
Germany	123
Taiwan	126
National Offices	95
United Kingdom	100
Hong Kong	93
Japan	60
Switzerland	55
New Zealand	39
Austria	12
Finland	13
Ireland	11
Singapore	11
Malaysia	10
Netherlands	9
France	7
Spain	5
Global Center	2
Italy	1
<b>Total cash income</b>	<b>2,229</b>
	<b>GIK and food income</b>
United States	353
Canada	92
Australia	50
National Office	17
Switzerland	10
United Kingdom	7
Hong Kong	6
New Zealand	5
Japan	5
Germany	4
Austria	1
Taiwan	1
<b>Total GIK and food income</b>	<b>552</b>
<b>TOTAL REVENUE</b>	<b>\$2.79 billion*</b>

\*Final figure adjusted with rounding

**Financial controls**

Section 12 of our [2010 Accountability Report](#) briefly outlines financial controls in place along with description of audit systems and examples of findings.

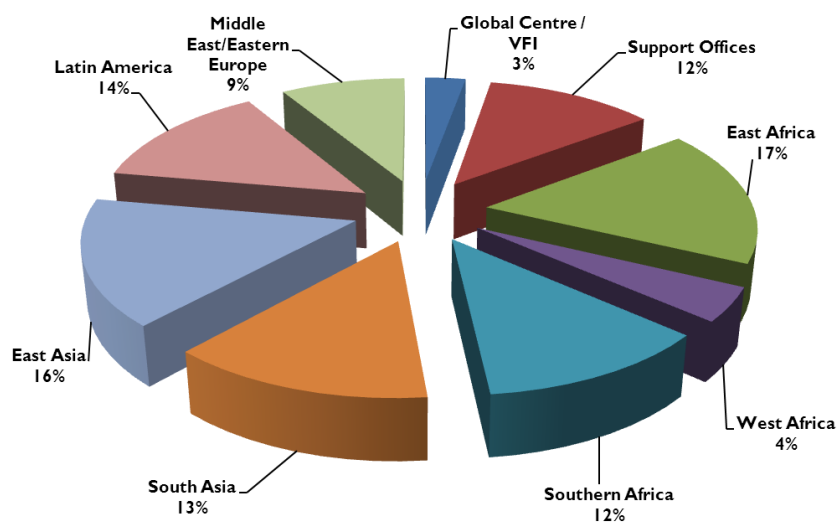
**Gifts in kind (GIK)**

World Vision’s approach to GIK and GIK Minimum Standards are described in Section 12 of our [2010 Accountability Report](#).

**EC7 - Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.**

Of the approximately 44,500 staff employed by World Vision International and its affiliates the vast majority (over 42,000) are nationals of the country in which they are employed.

**Staff distribution by office type or location**



(Including Regional Offices)

## Environment

See Section 15 of our [2010 Accountability Report](#) for a general description of World Vision's approach to environmental issues including programmatic approaches.

**EN16 Total direct and indirect greenhouse gas emissions by weight. As a minimum, report on indirect greenhouse gas emissions related to buying gas, electricity or steam. You may also report on business travel related greenhouse gas emissions.**

World Vision offices are not required to measure and report their emissions although they are encouraged to do so on a voluntary basis. To assist World Vision offices embarking on this path an Environmental Management System manual has been developed as a tool for World Vision offices. It includes a number of operational and monitoring procedures, improvement programmes and education tools to assist management of existing and potential environmental impacts.

Examples of World Vision offices reporting on emissions in 2011 include:

- WV Lanka Annual Review 2011 – Direct and Indirect Emissions page 53:  
<http://srilanka.wvasiapacific.org/about-us/annual-review>
- WV Australia – Audited greenhouse gas emissions for 2011 -  
[https://www.worldvision.com.au/Libraries/Annual\\_Report\\_2011/WVA\\_Greenhouse\\_Gas\\_Inventory\\_Verification\\_Statement\\_2011.pdf](https://www.worldvision.com.au/Libraries/Annual_Report_2011/WVA_Greenhouse_Gas_Inventory_Verification_Statement_2011.pdf)

**EN18 Initiatives to reduce greenhouse gas emissions and reductions achieved. What are you doing to reduce and how much have you reduced?**

At a programmatic level World Vision employs a range of community approaches to promote good stewardship of the natural environment.

## Labour

Section 13 of our [2010 Accountability Report](#) outlines of World Vision's approach to:

- People & Culture Strategy
- People & Culture Policies
- Recruitment and staff selection
- Staff remuneration
- Learning, training and development

**NGO9 Mechanisms for workforce feedback and complaints and their resolution.**

Grievance procedures are in place at the Partnership level. Consistent grievance procedures must also be in place at the local level. These procedures are reviewed on an office-by-office basis as part of the Peer Review assessment.

In addition to grievance procedures, the following staff feedback and complaints mechanisms are available:

- Line management supervisors with appropriate escalation;
- People and Culture ;
- Integrity and Protection Hotline (Whistleblower).

World Vision conducts a annual Partnership-wide survey of staff, called *Our Voice*. The *Our Voice* surveys help participating offices "check the pulse" of:

- employee engagement, which is the extent to which employees are rationally and emotionally committed to World Vision, including willingness to make discretionary effort and intent to stay; and
- staff opinion (e.g. on critical elements of our desired organisational culture, including accountability, trust, employee well-being and World Vision's Christian identity).

The survey is made available in 18 languages. It is hosted by external provider, Corporate Leadership Council (CLC). All individual survey responses are collected on a confidential basis by CLC.

The Integrity & Protection Hotline is intended to address matters of a serious nature relating to the conduct of World Vision and its employees. However, any report made in good faith will be treated seriously, investigated as necessary, and addressed by the appropriate management. World Vision encourages all staff members to speak to their manager or local human resources representative when they have concerns about a policy violation or misconduct, since this is typically the best method for addressing problems and allows the appropriate management to take action. However, in those exceptional cases where a person may fear for his or her job or well-being, the Integrity & Protection Hotline is available to bypass those normal channels in a confidential manner.

***LAI Total workforce, including volunteers, by type, contract, and region.***

In 2011 World Vision employed 44,528 staff. This includes approximately 40,883 full-time staff, 1,151 part-time staff and 2,494 temporary staff.

The national office with the largest total number of staff was India, followed by Myanmar, Haiti, Ethiopia and Cambodia.

The support office with the highest number of staff remained the United States. Taiwan and South Korea were the second and third largest support offices by total employee size, followed by Australia and Canada.

Of all employees, 43 per cent were female and 57 per cent were male. This is changed from FY10 ratio of 46 per cent female and 54 per cent male, and is closer to the FY09 ratio of 42 per cent female and 58 per cent male.

We have a even distribution of staff across the 30 years and under; 31-40 and over 41 age brackets.

Turnover for full-time staff (includes voluntary and involuntary) was 16 per cent, down from 18 per cent reported for FY10.

***LAI0 Average hours of training per year per employee by employee category.***

Staff training programmes are organised at a local office level or through capacity-building programmes which focus on particular areas of ministry, sectoral specialisations and the



organisation's operating processes. In addition, the organisation offers general development in areas such as project management, facilitation, management skills and leadership. These may be offered through the National Office, or by coordinated programmes conducted by the Regional Offices and Global Centre. A new Partnership Orientation Programme for all employees will be launched in 2013. This initial overview will be supplemented by local orientation to job, team and context. The partnership further offers a Global Leader Orientation programme focussed on running a National Office, and develops leaders through the Senior Leadership Development programme, which is focussed on understanding overall partnership operations and organisational leadership.

***LA12 Percentage of employees receiving regular performance and career development reviews.***

World Vision encourages a culture of performance, accountability and adherence to values. We have implemented a Partnership strategy on performance management, which uses a consistent approach to setting goals and measuring performance across all locations.

Performance management processes provide an individual development plan for every staff member. This plan includes training and learning activities that cover technical- and competency-based requirements for current and future roles.

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

See Profile Disclosure 4.10 for composition of the World Vision International Board.

**Society**

***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.***

Our Development Programme Approach, emergency relief approach (see NGO1) and our Learning through Evaluation with Accountability and Planning (LEAP) approach (see NGO3) all encompass specific or clearly implied requirements for the organisation to assess and manage the impacts of operations on communities, including entering, operating, and exiting.

See NGO3 above which highlights challenges to be addressed around ensuring and measuring the sustainability of our interventions.

***Anti-corruption***

World Vision is in the process of developing a comprehensive Partnership wide approach to preventing, detecting and resolving instances of corruption, including bribery and fraud. This includes the rationalisation of a number of separate policies and guidelines. A Partnership policy and guidance material is expected to be finalised during 2012.

Current policies

World Vision's Code of Conduct Policy, applicable to all offices in our Partnership, commits the organisation and its personnel to the highest standards of ethical conduct:

*World Vision is committed to conduct which is ethical, legal and consistent with its values and mission. In all its activities, World Vision opposes – and does not act as a willing party to – wrongdoing, corruption, bribery, other financial impropriety, or illegal acts. All personnel are expected to conduct themselves in a manner that reflects honesty and integrity, and that maintains the effectiveness, values and mission of the organisation. The organisation takes prompt and firm corrective action whenever and wherever wrongdoing of any kind is found among its personnel.*

Accompanying Code of Conduct Guidelines provide employees with examples of behaviour that is expected and behaviour that is considered unacceptable and may result in corrective action up to and including termination of employment.

The Partnership's *Global Supply Chain Management Procurement Reference, Policy and Process Manual* (within the Field Finance Manual) explicitly prohibits gratuities or the influencing of procurement staff or vendors and provides the basis for training and enhancement of National Office supply chain systems to ensure that employees are equipped to conduct procurement activities openly and transparently. Guidance on *Paying Expenses of Local Government Officials* within the same Manual strongly discourages payment of such expenses and provides WV employees with limited and carefully defined circumstances.

Individual World Vision offices have developed materials to expand on the existing language in the Code of Conduct Policy (e.g. WV United States has issued its own internal fraud and corruption policies; WV United Kingdom has detailed anti-bribery procedures).

**SO2 Percentage and total number of programs/ business units analyzed for risks related to corruption.**

World Vision has been re-evaluating its approach to audit with the focus being much more on a risk-based approach where susceptibility of an area to fraud or corruption are important factors.

**SO3 Percentage of employees trained in organisation's anti-corruption policies and procedures.**

Examples of mechanisms to communicate the organisation's position and train staff include:

- Employee screening and induction processes: orientation materials include Code of Conduct policy and guidelines; background/criminal checks etc.
- Global Leader orientation and Finance Leader orientation and training) incorporate fraud scenarios into the materials used in workshops.
- Online security training (which all staff are required to complete) includes information for staff on how to deal with common check-point/border control issues including requests for bribes.
- Statements by senior management, for example World Vision International's Chief Operating Officer reinforced the position that corruption (including Sexual Exploitation and Abuse) will not be tolerated through a message to all staff during 2011.

World Vision International's Global Centre Finance team have engaged a curriculum designer to develop a number of self-study modules around fraud/bribery (materials to include facilitation notes, self-study materials, control/risk assessment tools, case studies and workshop curriculum ) scheduled to be finalised during 2012. Initially flagged for use in the West Africa Region the intent is for the materials to be replicated in other regions and national offices.

**SO4: Actions taken in response to incidents of corruption.**

One of the most important ways to reduce corruption is **to empower communities to report any abuses they see** (refer to disclosure under NGO2 which sets out complaints and feedback mechanisms at the community level). We seek to encourage the reporting of illegal or unethical activity, through a range of feedback and complaints mechanisms. Key information is shared, such as our Code of Conduct and messaging that it is unacceptable for a staff member, volunteer or other representative of World Vision to ask for payment of any kind in exchange for assistance.

World Vision's **Integrity and Protection Hotline** is confidential and accessible to all World Vision staff, volunteers, board members and contractors. They can use it to report exceptional situations they are not comfortable reporting to immediate supervisors.

Operated by a third party to ensure staff and other interested parties can safely report real or potential abuses, the hotline is available 24 hours a day, 7 days a week, in over 180 languages. Reports can be made either by filling out an online form at <http://www.worldvision.ethicspoint.com> or by calling +1-503-726-3990. Local toll-free numbers in every country where we operate can also be found on our website. Any report made in good faith will be handled seriously, investigated as necessary and addressed by the appropriate management. The confidentiality of the informant is maintained.

In addition to our initial global communications effort, regular communications with staff and internal audit processes ensure that both new and long-standing employees learn about the hotline. World Vision has established a centralized intake and reporting process for all whistleblower reports, reporting to the World Vision International Board of Directors.

Where incidents are discovered or allegations of corruption made either through formal processes such as audits or the Integrity and Protection Hotline or through more informal means such as staff or community feedback, management is required to investigate and (as necessary) take firm corrective action as soon as possible.

During 2011 investigations were undertaken and action taken to respond to specific allegations of misappropriation, losses, fraud and financial mismanagement.

**Child Protection**

Children are at the centre of World Vision's work and special attention is paid to their well-being. This adds a level of responsibility and complexity that we take very seriously. We work with our partners to prevent and respond to abuse, exploitation, and neglect of children, especially the most vulnerable. We are also a member of the Keeping Children Safe Coalition.<sup>17</sup> Unfortunately, given that World Vision works with over three million children worldwide, we are not always successful in reaching that goal. This fact concerns us deeply and motivates us to do better.

World Vision has increased its efforts to work with local and international partners, including representatives of other faiths, to drive change. We support the protection of children living in high-

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<sup>17</sup> [www.kcs-coalition.com](http://www.kcs-coalition.com)

risk situations or communities, and the restoration of children who have been abused, neglected or exploited.

Child protection standards have been developed for every World Vision office and entity to ensure fulfilment of our responsibilities as a Child Safe Organization. We make every effort to keep children safe from possible abuse or harm by staff, volunteers, sponsors, partners and other parties affiliated with World Vision. The standards address child protection in recruitment, behaviour, programming, communications, advocacy, and reporting mechanisms for child protection incidents, among others. Each World Vision office is required to establish culturally-sensitive and legally-sound child protection policies consistent with the World Vision International child protection standards. We deal swiftly and robustly with all breaches of policy that come to our attention, putting the interests of the child (or children) and their families first while respecting privacy and other legal considerations.

During 2011 World Vision a total of 29 child protection incidents were investigated and acted upon.

### ***Protection from Sexual Exploitation and Abuse (PSEA)***

World Vision was one of 14 entities that participated in the review and field assessments conducted by the Inter Agency Standing Committee (IASC) into the systems and practice of major humanitarian organisations to assure *Protection from Sexual Exploitation and Abuse* by UN, NGO, IOM and IFRC Personnel.

World Vision International officially signed on to the IASC PSEA principles in December, 2010.

The World Vision International Code of Conduct, which includes the UN Principles on PSEA, is the policy used to investigate cases of exploitation and abuse.

### **Product Responsibility**

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

All offices are required to integrate five principles into their public awareness strategies and campaigns, including marketing, fundraising, donor communications, and media and public relations.

- ***Alignment of messages:*** Messages must be consistent with the World Vision core documents, policies and positions. Activities should communicate established Partnership positions in ways that also stimulate support and action.
- ***Portrayal of people:*** The messages and materials we use must respect the dignity, worth and uniqueness of people, including children. We enable those portrayed to influence our

messaging. We also adhere to relevant codes of conduct on ethical communications practices for non-government and charitable organisations. Communications about children and others must comply with World Vision's Standards on Reporting on Vulnerable Children and the World Vision Policy on Child Protection.

- **Relevant and contextualised messages:** Messages must be appropriate to the cultural, social and political context concerned, provided that does not compromise World Vision's mission, vision and values.
- **Public education:** As part of our commitment to transformational development, we work to inform the general public and potential donors about relief and development issues from a Christian perspective.
- **Meeting expressed ministry needs:** Marketing programs strive to maximize the volume of financial resources raised, at the same time seeking to ensure funds raised are correctly matched to ministry needs.

Many World Vision offices conform to voluntary codes of practice for ethical fundraising in their jurisdictions in addition to upholding the internal standard.

World Vision's Child Sponsorship Policy requires that parents are fully informed as to the nature of World Vision child sponsorship, and agree to the enrolment of their children with the understanding that the programme benefits the community as well as their children. Sponsor donations are combined with resources from other sponsors and donors to support transformational development programmes. Sponsored children and their families are participants in these programmes and among their primary beneficiaries, but equity is encouraged among both sponsored and non-sponsored children and families. Child sponsorship marketing and communication materials unambiguously and clearly disclose the funding approach described above. Marketing materials as a whole must communicate the benefits to sponsored children and families in ways that fully express this policy. The dignity and privacy of children, families, communities and sponsors are protected.

## **ANNEX I**

### **World Vision International voluntary disclosures related to the United States Internal Revenue Service (IRS) Form 990**

For the fiscal year ended September 30, 2011

This annex sets out certain information required by the IRS Form 990 for US tax exempt organisations.

#### **General Information**

World Vision International is a Christian relief, development and advocacy organization dedicated to working with children, families and communities to overcome poverty and injustice. World Vision works in 97 countries and serves people regardless of race, creed and gender.

It was incorporated in 1977 as a non-profit religious corporation in the state of California, USA. World Vision International has tax-exempt status under section 501(c)(3) of the US federal tax code based on its charitable and religious purposes outlined in its mission statement. As a religious organisation World Vision International is not required to file Form 990. However, it has elected to merge key pieces of information requested on the 990 with similar information being disclosed under other global NGO accountability frameworks. Note that our microfinance subsidiary, VisionFund International, does file a Form 990, and our US fundraising affiliate, World Vision Inc., voluntarily files a Form 990 for the benefit of their US donors.

For additional profile information on World Vision International and its role within the World Vision Partnership, see the body of this Accountability Report.

#### **Specific disclosures related to the IRS Form 990**

Q. Did any officer, director, trustee or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?

A. *Not to our knowledge*

Q. Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees or key employees to a management company or other person?

A. *No*

Q. Did the organization become aware during the year of a material diversion of the organization's assets?

A. *We are not aware of any material diversions of the organization's assets.*

Q. Did the organization make any significant change to its organizational documents since last year?

A. *No*

Q. Does the organization have members or stockholders?

A. *Yes, the voting members of the Council are the members of World Vision International.*

Q. Does the organization have members, stockholders, or other persons who may elect one of more members of the governing body?

A. Yes. The member national offices elect the governing body. See Profile Disclosure 4.10 for further information.

Q. Are there any decisions of the governing body subject to approval by members, stockholders or other persons?

A. Yes, the World Visions International Council must approve certain high-level amendments to the Bylaws and Articles of Incorporation.

Q. Did the organization contemporaneously document the meetings held or written actions undertaken during the year by (a) the governing body and (b) each committee with authority to act on behalf of the governing body?

A. Yes.

Q. Does the organization have local chapters, branches or affiliates?

No. However, it does have affiliated national entities in various countries around the world. For more information please see Profile Disclosure 4.1 and note 1 to the World Vision International and Consolidated Affiliates Financial Statements.

## Compensation

Q. Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision: CEO, Executive Director, top management, other officers or key employees? If so, describe the process.

A. Yes. See Profile Disclosure 4.5.

Q. Were there any loans to officers, directors and key employees?

A. No. In fiscal 2011, World Vision International did not make any loans to officers, directors or key employees. The loan to a senior executive reported in the 2010 report remained outstanding, with a principal balance as of 30 September 2011 of \$800,000. Regular interest payments were received throughout 2011.

Q. Were there any independent contractors that were paid over \$100,000

A. Yes

Independent Contractors		
(A)	(B)	(C)
Name and Business Address	Description of Services	Compensation
THE HACKETT GROUP INC. #5 Martin Lane, London EC4R ODP	Central America Service Delivery Model Design Project. Implement regional process for procurement and finance	\$786,000
GOB SOFTWARE & SYSTEMS Box 13 02 53 47754 Krefeld, Germany	Primary developer of iVision solution for WVI small and medium fund-raising offices.	\$667,000
TECTURA AG Alte Winterhurestr 14A, CH- 8304 Wallisellen	Global project planning, technical expertise, and development assistance for iVision.	\$614,000

BARTRONICS USA 485 US Highway I South, Bldg E, Suite, #240 Iselin NJ 00830	Provides technical middleware development consulting services as a part of various projects: Sponsorship (Stepwise, SingleStep), and Field Interface Project.	\$568,000
ACCENTURE LLP PO Box 70629 Chicago, IL 60673	PMIS/Horizon Projects, Busieness Services Projects, Other Business System implementations	\$451,000
Total Number of independent contractors who received more than \$100,000 in compensation from the organization.		<b><u>37</u></b>

## Policies and Practices

Q. Does the organization have a written conflict of interest policy?

A. Yes.

Q. Are officers, directors or trustees, and key employees required to disclose annually, interests that could give rise to conflicts?

A. Yes.

Q. Does the organization regularly and consistently monitor and enforce compliance with the policy?

A. Yes, annual disclosure forms are reviewed and employees are reminded of the policy. Potential conflicts are disclosed and addressed when they arise.

Q. Does the organization have a written whistleblower policy?

Yes. Link to policy <https://secure.ethicspoint.com/domain/media/en/gui/24325/policies.html>

Q. Does the organization have a written document retention and destruction policy?

A. World Vision International has various policies and standards for document and information management, but does not have a single comprehensive document retention and destruction policy, which covers both hard documents and electronic information.

Q. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? And if so, has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable US federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

A. World Vision International continued to be a part-owner of a Low Profit Limited Liability Company (L3C) during FY11, in furtherance of World Vision International's exempt purposes. This investment has been evaluated under applicable US federal tax law and steps taken to safeguard World Vision International's exempt status.

*In addition, note that some World Vision affiliated and supported microfinance institutions in other countries are considered taxable entities under the laws of their respective countries. World Vision International considers support for such microfinance institutions to be consistent with World Vision International's US exempt purposes and status, as affirmed by the IRS's recognition of 501-c-3 exempt status for World Vision International's microfinance supporting subsidiary, VisionFund International. World Vision International and VisionFund International have policies and procedures to help ensure that the*



*activities of World Vision affiliated microfinance institutions remain within World Vision International's exempt purposes.*

**Q.** Does the Organization have lobbying costs?

*A. No. Not as defined under US federal tax law, although it does engage in general advocacy activities. See Profile Disclosure 2.2 and Performance Indicator NGO5.*

**Q.** Describe whether - and if so, how – the organization makes its governing documents, conflict of interest policy and financial statements available to the public.

*A. They are provided upon request.*

### **Financial Statements**

The World Vision International consolidated financial statements for the years ended September 30, 2011 and 2010 are available at [www.wvi.org](http://www.wvi.org). These financial statements were audited by independent accountants. The amounts presented in the financial statements differ from the World Vision International Annual Review, which is also available on the World Vision International website, because certain World Vision branded entities are not consolidated in the World Vision International financial statements for accounting purposes but are included in the Annual Review. For more information about consolidated entities see footnote I of the World Vision International audited financial statements.

## ANNEX 2

### Case study example from World Vision's Haiti earthquake response – World Food Programme Cash and Food for Work Evaluation

*This case study is drawn from an independent evaluation of end-to-end beneficiary processes implemented by World Vision during their response to the catastrophic January 2010 earthquake in Haiti during the period from the earthquake until April 2012.<sup>18</sup> It demonstrates the use of Programme Accountability Framework mechanisms by World Vision, the complex and context specific nature of responses required as well as providing examples of recent learning.*

In several ways, the context of the Haiti earthquake pushed implementing agencies to confront issues and topics associated with beneficiary processes under a unique set of circumstances. Although most of these issues and topics were already under consideration (for example, cash programming had been previously recognized as an appropriate resource response in certain market situations and had been implemented as a pilot program in several countries), the Haiti earthquake lent urgency to consideration of these issues and topics, and how they impact beneficiary processes.

It is important to note these challenges were not limited to World Vision, but rather were shared by all implementing agencies involved in the Haiti post-earthquake response.

The country context in Haiti presents a unique and challenging environment for the earthquake response. Two specific issues stand out, which largely defined the environment in which the response was necessarily implemented.

First, since approximately 1980, the structural adjustment-oriented development policy underway in Haiti has produced an accelerated exodus of the rural population to urban Port-Au-Prince. Former rural residents have settled in makeshift communities, where there is often little cohesiveness. Also, these populations have been forced to adopt new livelihoods, largely in the informal sector due to scarcity of “official” employment, in which individuals are forced to engage in almost purely competitive transactions, as opposed to the more collaborative activities that characterize rural life. Second, the violence that has characterized political life since approximately 1980 has resulted in a significant breakdown in the authority and capacity of the Haitian government.

Following the January 2010 earthquake, approximately 1.2 million people had been displaced and forced to live in approximately 1,400 temporary spontaneous settlements in and around Port-au-Prince. By 2011, World Vision was operational in 18 camps serving a population of approximately 60,000 beneficiaries in a wide variety of sectors, including activities to support early recovery and livelihood, shelter, and distribution of non-food items. By early 2012, the number of camps where World Vision operated had been reduced to 15, with a population of between 15,000 and 18,000.

Within these settlements, political leadership devolved to self-appointed and likewise spontaneously formed Camp Management Committees, which were largely recognized by authorities as representing camp inhabitants on agreed selection criteria.

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<sup>18</sup> Source for case study: World Vision Haiti Earthquake Response End-to-End (E2E) Beneficiary Processes Evaluation David Rinck – Independent Consultant May 04, 2012

This approach often serves as an effective mechanism for community involvement in relief programming, and has functioned well in rural and agrarian communities. However, the spontaneous camps in Port-au-Prince often lacked the cohesiveness and solidarity upon which this approach depends. This is not surprising given the informal and haphazard nature of livelihoods in Port-au-Prince prior to the earthquake.

This process allocated significant power to the Camp Management Committees, who with little or no ties to the communities they represented, had no accountability as leaders. ***As a result, these leaders reportedly opportunistically took advantage of the authority this approach implied, and camp residents were allegedly subject to both sexual and financial exploitation to be included on beneficiary lists. At the same time, corruption and manipulation of the lists for personal gain, and attempts at such, was a reported problem.***

World Vision responded to these challenges with a series of systemic activities focussed on beneficiaries:

- **Humanitarian Accountability Team (HAT)** undertook the expansion of information provision in order to inform beneficiaries of their rights and benefits under specific programs, as well as the implementation of a Complaints Response Mechanisms toolkit, which included complaints boxes, which are now present in each camp location where the agency continues to operate, and a hotline.

By the end of 2010, World Vision had embedded specific Humanitarian Accountability Officers into each of the programs and projects that comprised the overall earthquake response. Charged with operationalizing standards for humanitarian response, especially those established by the Humanitarian Accountability Partnership which focuses on four basic areas of activity:

1. **Information Provision** HAT undertook provision of information regarding the eligibility for benefits under individual programs, as well as establishing a presence at camp liaison meetings, in which grievances could be addressed.
2. **Community Engagement**
3. **Community Participation**
4. **Feedback and Complainants** HAT implemented a set of tools, referred to as the Complaints, Feedback and Response Mechanism (CRM) within all of the programs and projects under consideration in this evaluation to mitigate issues, including the reported or potential abuse of the beneficiary selection, registration and verification processes. The CRM consists of the following components:
  - **Suggestion Boxes** aimed at providing a means of address for sensitive complaints or any issues WV stakeholders wish to raise with the advantage/choice of anonymity. As of 2012, all camps where World Vision operated had suggestion boxes.
  - **Complaints Logbooks**, which are the primary source of Complaints and feedback recording and is used daily by Camp Liaison Officers in the field to record WV related complaints for resolution by the Humanitarian Accountability Team (HAT) through the Complaints /Feedback Officer.
  - **Feedback Suggestion Groups**, which are a community-based groups made up of community members representative of the different sectors of the community.
  - **Complaints Hotline** consisting of two toll free lines operated by World Vision HAT staff that receive and record complaints coming by phone.

During 2011, the CRM systems recorded complaints from camps in all zones of WV's operation, indicating that these mechanisms were widely used. In interviews with

beneficiaries, all individuals interviewed stated that they were aware that the CRM tools were available to them. Cases of exploitation or abuse of power were reported and followed up on.

- The **Protection Unit** was largely responsible for following up on reported cases of abuses or alleged abuse. WV enhanced the role of the Protection Unit over the course of the earthquake response. Initially, this Unit undertook evaluations of the level of risk at each camp and tailored levels of activity to evaluated risk levels. Throughout the response, this unit responded to and followed up on the reported cases of abuse. Finally, the Unit developed an initiative to provide advocacy training to camp residents, under which they would learn to petition project staff and leaders. Although it is unclear how many camp residents participated in this training, such an initiative was an innovative step, and represented a significant attempt to engage in the delivery of their relief services.
- **The Last Mile Mobile Solutions (LMMS)** offered a systemic automation of beneficiary registration and verification processes, which reduced the scope of attempted exploitation and corruption. LMMS was deployed to Haiti in May 2010 as an improved means to register beneficiaries, do away with paper-based registration and better manage information accordingly, both during and following the registration process. This also helps minimize issues of data entry errors, as well as mitigate the risk of corruption, in which beneficiaries can be either double registered, or where “ghost” beneficiaries can be registered.

The LMMS system is an automated tool for beneficiary registration and verification and enables accurate registration of individuals by issuing a photo ID card linked to beneficiary specific information. It was developed by World Vision Canada in collaboration with World Vision’s Food Programming Management Group (FPMG) and first deployed in Lesotho in 2008 under a pilot program. Subsequently, it was deployed in Kenya, Uganda and Zimbabwe.

LMMS use in Haiti marked its first large-scale deployment, and first use in a post-disaster setting. Initially, the deployment of LMMS was challenged by the lack of skilled IT support staff, and “lack of understanding.” However, since its deployment, it has become widely accepted, and is now mainstreamed in all programs and projects under consideration here. In addition, several other organizations are now deploying this system. During site visits to LMMS distribution, beneficiaries reported satisfaction with the system, and operations proceeded smoothly.

**Independent evaluation found that:**

- **World Vision’s efforts to mitigate challenges to beneficiary processes were implemented across several or all of the specific individual programs and projects that comprised the overall earthquake response. In this sense, this can be thought of as a “systemic” approach (as opposed to a case-by-case approach) by the agency to mitigating challenges.**
- **Together, these systems appear to have significantly mitigated the challenges that arose in the aftermath of the earthquake.**