World Vision International

Accountability Update

2013

Accountability Update

World Vision®
International

World Vision is a Christian relief, development and advocacy organisation
dedicated to working with children, families and communities
to overcome poverty and injustice.

This Accountability Update examines key areas of accountability for World Vision International and its affiliates during the period from 1 October 2012 to 30 September 2013, World Vision's 2013 Fiscal Year. It builds on the disclosures made in the 2012 Report, fulfilling World Vision International's obligation, as a member of the International NGO Charter of Accountability Company, to file an annual report.

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Comments and inquiries are welcome. Information on use made of material in this report in training, research or programme design, implementation or evaluation would be appreciated. Copies of policies referred to in this document are available on request. For more detailed information on particular issues, please contact:

(Mr) Elie Gasagara
Partnership Leader, Global Accountability
World Vision International
Email: elie_gasagara@wvi.org

Message from President and Board Chair

In September 2013, World Vision invited child and youth advocates to New York to speak for themselves and their peers in events arranged as part of the United Nations General Assembly discussions on the Post-2015 Sustainable Development Goals. Akter Samsunnahar, a 16-year-old from Khulna in Bangladesh, made a particular impression as she spoke up for girls' rights for education, health care and delayed marriage.

When World Vision International President Kevin Jenkins subsequently visited Akter on her home turf, he was deeply impressed by her continuing commitment to leading her peers – girls and boys – in fighting for the rights of those less fortunate than themselves. One younger girl, Rabeya, told him in tears how Akter's persistent appeals to her father had saved her from an early marriage, kept her in school and radically improved the direction in which her life was going.

It is always heartening to be able to look behind the reported success of an advocate and find that the reality more than supports the claims. That is the spirit in which World Vision presents its annual accountability report. We would like to invite you to look behind the scenes with us and examine our successes, our struggles and our efforts to improve.

We have deepened our efforts to improve monitoring and reporting on a wide range of topics in pursuit of transparency and organisational learning, and to reinforce the best practices in our sector.

For the 2013 fiscal year we have prepared an update to our comprehensive 2012 report. This year we speak more about our impact on outcomes for children in the chapters on Child Well-being targets and on our approach to child sponsorship. We highlight risk assessments and anti-corruption efforts, and show how we are improving systems that prevent the exploitation and abuse of children in our projects.

We appreciate the support and interest of members of the INGO Accountability Charter and others affiliated with development accountability networks around the world. We are eager to continue to work with peers, partners and stakeholders in pursuit of better outcomes for the world's most vulnerable children, families and communities.

We hope you are encouraged by the progress reported in our 2013 Accountability Update. After all, it is through improvements to efficiency and effectiveness that we contribute to the best indicator of all – seen in the faces of children around the world who are able to take another step towards life in all its fullness.

Sincerely,

Josef Stiegler
Board Chair
World Vision International

Kevin J Jenkins
President and Chief Executive Officer
World Vision International

Contents

Global Accountability

The 2013 fiscal year (FY13) marks the completion of a five-year strategy for World Vision's Global Accountability team. As we look to inform new strategic goals and priorities, a comprehensive assessment of the past four years' progress is essential. The chapters in this accountability update highlight areas of significant achievement and address the challenging issues where further work continues. In 2013, resource constraints negatively impacted progress on a number of pieces of work. We have, both by necessity and with an eye to maintaining a strategic approach, prioritised projects of the greatest impact on alignment with our vision, mission and strategic goals. Our focus has stayed on activities that are most likely to enhance outcomes for children in the communities where World Vision works.

External commitments[1] and internal monitoring

World Vision continues to play a leading role in non-governmental organisation (NGO) accountability circles, engaging with key government, multilateral, NGO and private sector partners (see the 2012 Accountability Report for the full list of partners). The organisation maintains a two-tiered approach to its internal monitoring commitments, linking partnership-level review and verification with country-level National Office Dashboards. These cover all levels of activity, monitoring and assessing progress among different parts of the organisation. Information on further improvements in quality assurance and accountability at the operational level are described in previous accountability reports. Strengthening of the partnership-level review processes is also underway, with the redesign of the Partnership Accountability and Internal Review (PAIR) group continuing throughout 2013.

Strengthening Design, Monitoring and Evaluation

In 2011, World Vision committed to a five-year Design Monitoring and Evaluation (DME) strengthening project. This was aimed at enhancing the use and quality of DME through enhanced standards, guidelines, capacity, empowerment and accountability. This would in turn strengthen the quality of reporting on Child Well-being (CWB). A recent survey amongst key DME practitioners in World Vision showed that we are making good progress in the areas of indicators, evaluation, baselines and CWB reporting, but still have gaps around technical skills, monitoring guidance and systems. The national-level accountability reporting framework, foreshadowed in the 2012 report, will be piloted in a number of offices during the 2014 fiscal year (FY14).

National-level accountability reporting and information disclosure

As foreshadowed in our 2012 Accountability Report, World Vision leadership has approved the development of minimum standards for accountability reporting at the level of national entities. A number of consultations are scheduled for the FY14 and we look forward to reporting further progress in our next report. We have also developed a plan for to improve public access to information concerning our activities, using the Common Standard developed by the International Aid Transparency Initiative.

Partnership-level monitoring

As our Global Accountability strategy and priorities continue to be more visibly linked to various aspects of accountability work done across the organisation, there has been an increased emphasis within the PAIR group on identifying areas of common focus and priorities. In particular, World Vision has begun to enhance the scope of the Integrated Review Framework (IRF), which also sits in the PAIR group. This seeks to provide a critical lens related to organisational effectiveness and quality management through a number of existing review processes. There is an opportunity to bring the two areas closer, especially around an overall reporting framework, as they can be seen as complementary. IRF reporting, and global and national accountability reporting, can provide a much better overall picture of the critical components of organisational effectiveness and accountability.

[1] GRI NGOSS Indicator 4.13: Memberships in associations (such as industry associations), coalitions and alliance NGO memberships, and/or national/international advocacy organisations.

Knowledge Management

World Vision's internal web portal, wvcentral, has now succeeded in reaching its goal of becoming the organisation's one-stop shop for information. With over 32,000 registered users and growing, wvcentral has exceeded the initial target of 23,000 users. The portal provides collaboration and learning opportunities to staff through our 29 Communities of Practice, allowing for greater communication, transparency and accountability between staff and across our ministry. Wvcentral is also the entry point for all World Vision's major global systems, saving time and resources. In 2014, wvcentral will be upgraded to SharePoint 2013 which, among other enhancements, will allow for greater collaboration and engagement between staff.

World Vision recently conducted a user experience survey using an outside vendor to ensure we are serving the needs of our users in the most effective and efficient way. Over 65 per cent of respondents were from national and regional offices, and more than 70 per cent of those surveyed said they depended on wvcentral daily or weekly. Users cited high satisfaction with the quality, reliability and accuracy of content, but also said wvcentral is lacking in search and retrieval of content and documents. Several recommendations were made which will be acted upon in the next 12 months. These included a need to focus on key influential audiences and their usage requirements, a need to improve usability and accessibility (including mobile optimisation), and a need to establish governance with internal checks and balances to manage the intranet home page and associated department pages.

Horizon 3.0

The next release of World Vision's programme management information system, Horizon, was under development throughout the year.[2]

The original roadmap for Horizon was created more than five years ago. Like any other information management system, it needed to evolve over time to meet changing user and organisational priorities. Horizon 3.0 builds on the existing system, works to fix current performance issues, and speeds up development of certain features that are important to the field.

World Vision listened to feedback from Horizon stakeholders who told us what they liked and didn't like about the way Horizon had been designed previously. We had received feedback that the system was more complex than it needed to be. Although some offices had no issues with entering and using data in the system, others reported it took a long time to enter data.

Feedback from the field also told us we needed to incorporate more local-level functionality so that Area Development Programme (ADP) staff can more easily use data from the system for reporting and planning purposes. Another key criticism was that ADP-level staff couldn't use a lot of the Horizon data for their own programme management and reporting.

We also needed to respond to performance issues that occurred with the 'managing data' release (known as Horizon 2.4).

All these inputs and more were considered in the development of Horizon 3.0, which includes: design, monitoring and evaluation; child sponsorship monitoring; programme budgeting; Child Well-being reporting; and an enhanced grants module. Offline capability and a mobile application are included.

Key to the latest redesign is a World Vision India programme management system piloted in World Vision India ADPs. Global Information and Communications Technology, Global Field Operations and World Vision India worked together to leverage their deep understanding of the field, expand a proven system, reduce costs, engage industry-leading software development resources, and work with Sponsorship and other subject matter experts to build a level of integration not possible before.

Data governance, privacy and information security

For many years now, with increasing attention to issues of data governance, privacy and information security in the public and private sectors, World Vision has recognised the need for more robust

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[2] The release went live on 1 July 2014.

systems to safeguard information about staff, supporters, and especially the children and communities we serve. As this is a relatively new area for most NGOs, World Vision is willing to share experience that might contribute to shaping industry practice. Information on work currently in progress will be included in our 2014 Accountability Report.

Organisational profile

At the end of FY13, World Vision International counted a total of 1,592 Area Development Programmes (ADP)[3], and 4,283,528 registered children. World Vision has sponsored children in 57 countries, including: 55 field offices and two support offices (a number of children are registered in domestic programmes in South Korea and Taiwan). Basic statistics on programmes, sponsored children and staff numbers in the countries where World Vision works are available through the interactive map at http://www.wvi.org.

Table 1: Scale of World Vision International

World Vision International in Fiscal Year 2013[4]	
Programmes	
Operational countries	See *Where We Work* at http://www.wvi.org
Children registered for child sponsorship	4,283,528
Number of children sponsored	3,424,065
Number of development programmes	1,592
Number of emergencies responded to	89
Estimated number of children benefitting directly from WV programming[5]	60,000,000
Average number of beneficiaries receiving food aid per month	1,500,000
Resources[6] (in millions of USD)	
Net Revenue (cash, food commodities and gifts-in-kind)	2,672.8
Total Expenditure	2,676.8
Expenditure on development programmes (63%)[7]	1,688.44
Expenditure on relief and rehabilitation programmes (19%)[8]	496.25
Expenditure on Community Education and Advocacy (1%)[9]	28.73
Administration (6%)[10]	155.31
Fundraising (12%)[11]	308.06
People	
Number of employees (includes VisionFund International)	45,032
Volunteers	21,500[12]

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[3] This number does not include the many other types of non-sponsorship programmes, such as grant-funded programmes and private non-sponsorship programmes.

[4] GRI NGOSS Indicator2.8: Scale of the reporting organisation.

[5] This number excludes children affected by advocacy. It includes 4 million registered children in sponsorship programmes globally, 28 million benefitting from ADP programming and 40 million benefitting from other large-scale projects, HEA and VisionFund International, minus an estimated overlap of 12 million.

[6] GRI NGOSS Indicator NGO7: Resource allocation.

[7] Development and emergency relief programme expenditure includes costs to support such programmes.

[8] International programmes provide for 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.

[9] Community Education/Advocacy promotes awareness of poverty and justice issues through media campaigns, forums, speaking engagements, and influencing organisations and governments.

[10] Administration includes costs of working with donors, computer technology, finance and accounting functions, human resources and managerial oversight.

[11] Fundraising supports humanitarian programmes by soliciting contributions through media and direct marketing appeals. Included are costs of marketing, creative services and publishing materials.

[12] This is the estimated total for World Vision International only. World Vision information systems do not aggregate numbers of volunteers globally, but many entities have significant numbers of volunteers. They contribute to organisational and programmatic goals, participate in advocacy campaigns and fundraising

Table 2: Scale of VisionFund International

VisionFund International (VFI) is World Vision's microfinance subsidiary operating in 35 countries in unison with the World Vision programmes to provide loan capital, savings and insurance to those we serve.

VisionFund International in 2013	
Gross portfolio	USD 519,475,000[13] – see http://www.visionfund.org/ *for more details*
Average client loan size	Averages vary by country from USD300 to USD3,640. Terms range from one to 72 months, with maturities averaging about 22 months.
Number of active borrowers	934,701
Percent of clients who are female	67
Children impacted	2,856,480
Jobs impacted	1,232,689

VisionFund has 35 local boards consisting of outside banking specialists, and World Vision and VisionFund representatives. They ensure solid risk management and sound business principles are exercised for each of the microfinance institutions. The VisionFund board approves all local board appointments and is responsible to the World Vision International Board for all microfinance work within the Partnership.

Governance

World Vision's size and federal structure require high standards for board governance and accountability. World Vision's governance structure remains as described in previous accountability reports.[14]

Support to the World Vision International Board, as well as member office boards, is provided by the World Vision International Governance department. Five Regional Governance Advisors (RGAs) provide direct support to national office boards and senior management on matters relating to board effectiveness.

The Governance department serves national office boards, advisory councils and the World Vision International Board in the following ways:

- World Vision International Board – assist the President/CEO in every aspect of planning Board meetings, evaluating them and following through on decisions resulting from the Board meeting;
- Board Development – collaborate with National Directors/CEOs in enhancing the effectiveness of national office boards and advisory councils towards achievement of the World Vision Child Well-being Outcomes (CWBO);
- National office governance progression – provide clear guidance to help offices navigate through the different stages of governance and ultimately reach the Fully Interdependent stage.

Orientation and other resources for Board development are available online.

World Vision International Board

The list of current serving members of World Vision International's Board of Directors can be found on the organisation's website, www.wvi.org.

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activities, and undertake research, field placements, etc. The number of volunteers fluctuates over time and from country to country, but it is likely that over 80,000 people gave their time to World Vision entities over the course of the year.

[13] VisionFund International, as a statutory entity, has a portfolio of USD318,344,000. The total above includes microfinance programmes under other World Vision programmes, but which are managed by VisionFund.

[14] GRI NGOSS Indicator 2.9: Significant changes during the reporting period regarding size, structure, or ownership.

The World Vision International Board uses an assessment protocol to evaluate its work at each meeting. In general, the assessments have affirmed that the Board is satisfied with management's reporting. Where the Board identifies areas for improvement, these are addressed by management. Work has begun to adopt an additional assessment of the World Vision International Board's effectiveness that will include specified criteria for evaluation.

Election and term limits of World Vision International Board members

As explained in previous reports, the process of term limits and electing World Vision International Board members is specified in the bylaws and a Board-approved policy, carried out with guidance from the Board's Partnership Governance Committee (PGC). In preparation for the new Board term, beginning in November 2013, the PGC prioritised the first three of the eight categories of competency previously identified and reported on in the 2012 Report:[15]

      1. Community development: micro-enterprise development
      2. Strategy: future planning
      3. Leading complex organisations.

The regional forums took gender balance into account and ensured the overall selection did meet policy requirements that not less than one third of its membership should be women and not less than one third of its membership should be men. For the next term there will be added efforts at the forums to promote an increased number of women candidates who meet the needed skill sets. The World Vision International Board sees the benefit of gender diversity and having more qualified women to serve.

World Vision International Board Policy

During FY13, under the supervision of the Partnership Governance Committee (PGC), a comprehensive revision was undertaken of the Policy on Boards and Advisory Councils of World Vision National Offices. The policy defines the stages of governance in the Partnership as well as the requirements, duties and responsibilities of boards, advisory councils and their members.

The review was conducted for several reasons. The policy had not been updated since 2007, and a number of organisational and policy changes had been made since then that were not reflected in the policy. In addition, the implementation of the policy over the years had revealed the need to provide additional clarity around certain policy requirements.

Led by the World Vision International Governance department, under the direction of the Board's PGC, the review involved soliciting input from member entity boards and management as well as other key stakeholders throughout the Partnership. Outside input was also received regarding best practices in other organisations.

The result was a proposed revised policy that did not change the basic federalist governance principles of the Partnership, but provided more clarity in how governance bodies are to function and interact throughout World Vision. While this work was completed during FY13, the approval of the revised policy occurred in the following fiscal year. The impact of this revised policy will be reported in next year's Accountability Report.

Board committees

In FY13, the World Vision International Board committees tackled a number of key issues.

The Ministry Strategy Committee approved a revised policy on Promotion of Justice, building on and expanding existing policies. It established principles for the promotion of justice that seek to change unjust structures affecting the poor among whom World Vision works.

This committee also worked on an important policy replacement on gender equality. It further entrenched gender equality as a critical part of the organisation's core development programming and a key part of the vision for 'life in all its fullness for every child'. Although the work was completed during FY13, the policy was passed at the World Vision International Board meeting in November 2013 (falling into FY14).

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[15] GRI NGOSS Indicator 4.7: Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organisation's strategy on economic, environmental, and social topics. Also address qualifications and expertise relating to guiding program effectiveness.

National office board effectiveness

The effectiveness of national office boards is assessed through an annual review framework that consists of self-assessment, independent evaluation by Regional Governance Advisors (RGAs), and peer reviews. The Governance department has established critical success factors that are used to assess national board effectiveness. All assessment results are fed into development work plans for each national office to support a continual board enhancement practice.

Peer review is the Partnership's chosen method for measuring alignment and effectiveness of national office boards and advisory councils in relation to World Vision's core documents, policies and governance practices. The peer review outputs help local boards understand their level of compliance and better position them to provide the highest standards of governance oversight and representation of stakeholders. By analysing Partnership-wide results, the World Vision International Board is better able to govern risk across the global organisation. Each member entity of the Partnership is required to undergo a peer review at least every five years and reviews may be conducted more frequently in certain circumstances. In FY13 a total of six peer reviews were conducted, with results indicating five of the offices received overall 'Acceptable' ratings and one office was rated 'Potentially Divergent'. Follow-up and response to review findings and recommendations are tracked and reported internally, as required by the PGC.

The peer review mandate includes a Global Centre review of the World Vision International Board, using the same standards as required under the national boards' peer review, to examine alignment to core documents, policies and governance practices. All national board assessments are incorporated into national board performance standards scorecards and rendered onto governance dashboards to continually monitor the effectiveness of governance across the Partnership.

Partnership and management policies

A number of organisation-wide policies were introduced or updated in FY13, including a new Partnership Policy on Anti-Corruption, a new Partnership Policy on Enterprise Risk Management, an amended Partnership Policy on Microfinance Governance and VisionFund International, and an amended Partnership People and Culture Policy. These changes were all made in November 2012, when the existing Partnership Policy on Total Rewards was also removed and replaced entirely, the existing Partnership Policy on Life Threatening Illness – Staff Support was deleted, and the existing Partnership Core Capabilities Policy was deleted. These are no longer in force as Board-mandated policies.

May 2013 saw the approval of a Revised Policy on Promotion of Justice. Other policies introduced or updated at that time included the Gender Equality Policy, Policy on Operating Reserve Funds Held by National Offices, Security Management Policy, and Whistleblower Management Policy. World Vision is pleased to share information on internal standards and processes, and policy documents will be provided to interested parties upon request.

Compliance

As an organisation, World Vision is committed to fulfilling all lawful requirements in all of the countries in which it operates. The needed management and governance mechanisms are kept in place to do so, as made clear in previous reports. World Vision is not aware of any instances where an entity has been subject to legal action over anti-competitive behaviour, anti-trust, or monopoly practices or been fined or sanctioned for non-compliance with environmental or other laws and regulations.[16]

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[16] GRI NGOSS Indicator SO7: Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes GRI NGOSS Indicator SO8: Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations; GRI NGOSS Indicator EN28: Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.

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 2. 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.

Awards received across all 95 of World Vision's national entities are not tracked centrally in a systematic way, but World Vision is aware that some offices were singled out for praise during the year.[17] These included World Vision Thailand, which received a government award for its End Trafficking In Persons project. World Vision Korea's Sponsorship 2.0 sponsor portal website (My Worldvision) was awarded the 2013 Grand-Prix for best public website in Korea – one of Korea's highest-profile digital awards.

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[17] GRI NGOSS Indicator 2.10: Awards received in the reporting period.

Organisational effectiveness

World Vision continues to pursue the highest possible standards in managing resources entrusted to it. Systems and mechanisms in place to ensure those standards remain as reported in 2012.

Financial disclosure[18]

Table 3: Sources of funding (in thousands of USD)

	FY2009 for Actual	FY2010 for Actual	FY2011 for Actual	FY2012 for Actual	FY2013 for YTD Actual
Cash Income					
Sponsorship	1,018,054	1,152,999	1,290,867	1,319,600	1,351,858
Public Sector	288,931	317,653	316,496	311,831	311,765
Other Private	455,535	627,493	621,589	545,791	543,594
Cash Income Total	**1,762, 520**	**2,098,145**	**2,228,952**	**2,177,221**	**2,207,217**
Food Commodities Income	303,610	187,496	163,314	130,364	130,419
GIK Income	509,105	325,279	388,483	361,530	335,172
Total Revenue	**2,575,235**	**2,610,920**	**2,780,749**	**2,669,114**	**2,672,808**

World Vision's consolidated, audited financial statements, which include consolidations of financial statements for many Partnership entities, are made available every year on the wvi.org website.[19]

In accordance with World Vision's Open Information Policy, the organisation is working to increase public access to World Vision information. To this end, World Vision is addressing the commitments made in the 2012 Accountability report and the 'best practice' areas identified as opportunities to improve our reporting. These include Income by Source, Spend by Programme Country, Programme Spend by Sector, and Net Assets.

> In addition to the Consolidated Audited Financial Statements, information demonstrating progress towards the transparency goals set in 2012, aligned to the International Aid Transparency Initiative (IATI) Common Standard, will be included in the FY14 Accountability Report.

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[18] GRI NGOSS Indicator NGO8: Sources of funding by category and five largest donors and monetary value of their contribution.

[19] The full 2013 Consolidated Financial Statements for the 2013 Fiscal Year can be found at http://www.wvi.org/accountability/publication/2013-wvi-audited-financial-statements.

Table 4: Resource collection by region[20] (in thousands of USD)

Source	Cash Income			Food Commodities	Gifts-in-Kind
	Sponsorship	Public Sector[21]	Other Private		
Asia/Pacific	310,892	34,936	103,838	12,863	810
Australia/NZ	217,682	44,193	62,769	23,228	57,590
Canada	222,178	21,289	45,823	21,443	73,323
Europe	183,393	62,682	52,594	15,045	189
Field Offices	40,095	27,819	48,976		7,260
United States	377,618	120,846	229,595	57,839	196,000
Total	**1,351,858**	**311,765**	**543,594**	**130,419**	**335,172**

Table 5: Resource allocation by region

Region	Expenditures (in millions of USD)	Percentage of Total
Africa	1,047.9	47.3
Asia/Pacific	488.9	22.1
Australia/New Zealand	49.0	2.2
Latin America/Caribbean	253.7	11.5
Middle East/Europe	139.3	6.3
North America	99.6	4.5
Other International Ministry	135.0	6.1
Total	**2,213.4**	**100.0**

Human Resources management

In 2013, the various entities in the World Vision Partnership employed 45,032 staff globally. This includes full-time, part-time and temporary staff, and employees of VisionFund International (our microfinance subsidiary) and affiliated microfinance institutions (MFIs). The five largest field offices (based on number of staff) are, in descending order: India, Ethiopia, Bangladesh, Kenya and Cambodia. The largest support offices, in descending order, are: the United States, Taiwan, South Korea, Australia and Canada.

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[20] GRI NGOSS Indicator EC1: Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.

[21] GRI NGOSS Indicator EC4: Significant financial assistance received from government.

Table 6: Summary of total World Vision workforce[22]

	FY13	FY12	FY11	FY10
Total number of employees (including microfinance institutions):	45,003	45,649	44,528	41,500
Full-time	43,238	43,317	40,883	37,900
Part-time	756	1,187	1,151	1,800
Temporary	1,009	1,145	2,494	1,800
% growth from previous reporting period	-1%	3%	7%	4%
Total volunteers	21,500	20,805	25,258	19,500
% male staff / % female staff	57 / 43	57 / 43	57 / 43	54 / 46
% of staff under 41 years of age / % staff 41 years of age or older	72 / 28	70 / 30	67 / 33	73 / 27
% staff working in microfinance institutions	15% (6,970)	14% (6,182)	12% (5,299)	12% (4,803)
Turnover rate (voluntary and involuntary)	16% (7,016)	15% (6,847)	16% (7,124)	18% (7,470)

Table 7: FY13 Overall numbers

Region/Group	Male	Female	Total
East Africa	5,295	2,101	7,396
East Asia	2,872	3,142	6,014
Latin America	3,312	3,205	6,517
Middle East/Eastern Europe	2,505	2,241	4,746
South Asia/Pacific	4,706	2,085	6,791
Southern Africa	3,211	1,634	4,845
West Africa	1,584	427	2,011
Support Office	1,569	3,592	5,161
Global Centre[23]	778	773	1,522
Grand Total	**25,832**	**19,200**	**45,003**

[22] GRI NGOSS Indicator LA1: Total workforce, including volunteers, by employment type, employment contract, and region. Commentary added to include volunteers. Commentary added to identify the different categories of volunteers by frequency and function. Commentary added to invite reporting on number of volunteers by type. Reference added.

[23] Global Centre includes Global Centre, seven Regional Offices and VisionFund International. The numbers include regular employees as well as Special Partnership Project employees housed under Global Centre Departments.

Table 8: FY13 Field offices

Region	Male	Female	Total
East Africa	4,590	1,690	6,280
East Asia	2,106	2,657	4,763
Latin America	2,757	2,650	5,407
Middle East/Eastern Europe	1,018	1,271	2,289
South Asia/Pacific	4,330	1,887	6,217
Southern Africa	3,110	1,575	4,685
West Africa	1,415	372	1,787
Regional Offices (all seven)	264	243	507[24]
Grand Total	**19,590**	**12,345**	**31,935**

Table 9: FY13 VisionFund and MFIs

Region/Group	Male	Female	Total
East Africa	705	411	1,116
East Asia	766	485	1,251
Latin America	555	555	1,110
Middle East/Eastern Europe	1,487	970	2,457
South Asia/Pacific	376	198	574
Southern Africa	101	59	160
West Africa	169	55	224
VisionFund International	43	35	78
Grand Total	**4,202**	**2,768**	**6,970**

Table 10: FY13 Global Centre (GC, ROs and VFI)

Region/Group	Male	Female	Total
East Africa Regional Office	50	36	86
East Asia Regional Office	29	24	53
Latin America & Caribbean Regional Office	55	49	104
Middle East & Eastern Europe Regional Office	39	51	90
South Asia and Pacific Regional Office	25	35	60
Southern Africa Regional Office	34	33	67
West Africa Regional Office	32	15	47
Vision Fund International	43	35	78
Global Centre	460	477	937
Grand Total	**767**	**755**	**1,522**

OurPeople

OurPeople contains approximately 30,000 staff records and is implemented throughout Global Centre, regional offices and field offices. VisionFund is currently in the implementation process and discussions are underway to develop a strategy for support office implementations. OurPeople has implemented additional functionality, such as Cash Compensation, to manage Partnership salary scales, market survey data and merit increases. OurPeople is currently implementing a world-class recruitment and careers-site capability for roll out to the Partnership to attract top talent and provide development opportunities for internal staff.

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[24] Regional offices are Global Centre departments, so this number is made up of regular employees as well as Special Partnership Project staff.

Figure 1: Staff distribution by location and office type

Staff distribution by location and office type:
- West Africa; 2,011; 5%
- Support Offices; 5,161; 11%
- Southern Africa; 4,845; 11%
- South Asia/Pacific; 6,791; 15%
- Middle East/Eastern Europe; 4,746; 11%
- Latin America/Caribbean; 6,517; 15%
- GC & Regional Depts & VFI; 1,522; 3%
- East Asia; 6,014; 13%
- East Africa; 7,396; 16%
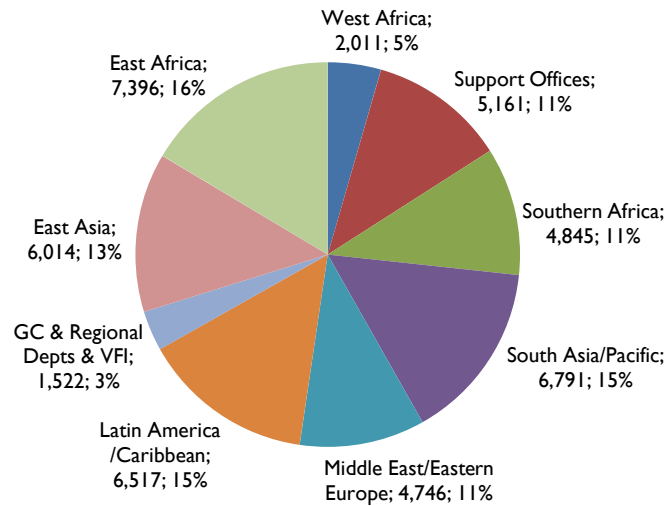
Gender and diversity[25]

During 2013, work was completed on a new Gender Equality Policy, providing a comprehensive framework for organisational culture and programme management.[26] With regard to measurement of the organisation's progress towards gender and diversity goals, as foreshadowed in our 2012 report, World Vision International's new information management system for human resources, OurPeople, is producing the first sets of information that provide a baseline for future reporting.[27]

Christian identity

As a Christian organisation, World Vision seeks to hire staff who share our beliefs. Where this is not possible, whether for legal, social/cultural context, or other reasons, we seek to hire staff who support our goals in humanitarian assistance, development and advocacy. Approximately 12 per cent of our staff globally are not Christian, but identify with World Vision's core values.

Our understanding of our role and function and World Vision policy prohibits proselytism and all staff are required to express their faith and do their work in ways that are sensitive to the cultural context and religious beliefs of people with whom World Vision works. If particular actions or practices are offensive to local customs, staff are expected to adjust to prevailing norms unless doing so compromises organisational or programmatic integrity.

Remuneration

The organisation's staff, including senior executives, serve with World Vision because they are committed to the work World Vision does, the core values it keeps, and its 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 funds. World Vision's Total Rewards philosophy is outlined in the 2012 Accountability Report (p. 73).

Of the staff listed in OurPeople, there were 199 employees classified as World Vision International staff who received more than USD100,000 in reportable compensation. In fiscal year 2013, World Vision International did not make any loans to officers, directors or key employees.

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[25] GRI NGOSS Indicator EC7: Procedures for local hiring and proportion of senior management and workforce hired from the local community at locations of significant operation.

[26] The policy was approved by the World Vision International Board in November 2013. Copies of this and other World Vision policies are available on request.

[27] GRI NGOSS Indicator LA2: Total number and rate of employee turnover by age, group, gender and region; GRI NGOSS Indicator LA13: Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity; GRI NGOSS Indicator LA14: Ratio of basic salary of men to women by employee category.

Table 11: Compensation of the five highest paid senior executives, plus the Chief People Officer (Calendar year 2012)[28]

Name and Title	Location and Status	Base Gross Salary	On-Going expatriate allowances Expressed as net of tax	Non-taxable Benefits (primarily Pension and Health)
Kevin Jenkins International President/CEO	UK Expatriate	GBP278,000	GBP84,998	GBP51,469
David Young Chief Operating Officer	US National	USD354,297		USD37,015
Dirk Booy Partnership Leader Global Field Operations	UK Expatriate	GBP171,850	GBP25,282	GBP32, 787
Ken Casey Partnership Leader Integrated Ministry	US National	USD252,203		USD56,257
Eric Fullilove Chief Financial Officer	UK Expatriate	GBP159,530	GBP9,887	GBP22,810
Bessie Vaneris Chief People Officer	UK Expatriate	GBP148,248	GBP16,080	GBP21,444

Project and Enterprise Risk Management

Although confident of programme and project management capabilities in our operations, rapid growth in the scale of World Vision's operations globally has tested the organisation's capacity to design and implement significant infrastructure upgrades and improve common services across our nearly 100 entities in relation to financial, human resources, and information technology. Combinations of in-house expertise and outsourcing help to optimise results, but experience has shown that specialist project management expertise is often required – especially in relation to high-value contracts with private sector suppliers. A monthly report covering major global initiatives and other information technology projects is presented for review by senior management. Project management resources are available on World Vision's internal web portal.

Following the 2012 approval of an Enterprise Risk Management (ERM) policy, which applies to all World Vision entities, in May 2013 a Risk Management Framework was developed and approved by senior executives at the management policy level. This Framework describes in detail the risk management and reporting processes that support compliance with the World Vision International ERM policy.

The objectives of this Framework are to:
- Promote a culture of intentional risk awareness and management that will enable achievement of strategic goals and objectives;
- Encourage risk management to become embedded and integrated in all areas of our work in order to enhance the robustness of decision-making and delivery of ministry;
- Support compliance by World Vision offices with the Partnership Enterprise Risk Policy;

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[28] 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 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.

- Support compliance with local/national regulatory requirements relating to risk management and reporting;
- Define a systematic global process which identifies, evaluates and mitigates risk, and includes accountability through the assignment of responsibility;
- Provide minimum risk management standards, while enabling contextual application in different entities (not a 'one size fits all' approach); and
- Define a risk escalation procedure, so that major risks (high impact/high likelihood) are communicated up the organisational chain and addressed in a timely manner – from the field/project level to the national field/support office level, regions, and the Global Centre.

The Framework acknowledges that risk management is the responsibility of everyone in the organisation, not just the people with 'risk' or 'compliance' in their job titles. From the staff in the field and project managers working on local or global initiatives to the Board members of World Vision International and National Offices, all are responsible for managing and mitigating risks.

The establishment of regional risk committees and risk registers was well underway in 2013. The regions have already started the roll-out of a simple risk process to field offices, which will focus on the identification and management of the top 10 to 20 risks for each office. In 2014, we will address the establishment of a Global Centre risk register, and a risk committee that will be responsible for reviewing risks holistically across the organisation. The risk processes in support offices will also be strengthened, and we will review the feasibility of implementing a simple risk software package that will improve the efficiency of the process and enable consolidated risk reporting.

Supply Chain Management[29]

In 2013, new focus was placed on strategic sourcing activities to leverage buying power both regionally and globally on common procured goods and services. With the collaboration of the Hackett Group, a Spend Analysis and Strategic Sourcing Project was rolled out to 28 field offices in Latin America, Southern Africa, and Southern Asia/Pacific.

Five offices in Latin America have reported procurement savings of USD 614,000 in 2013. Efforts around strategic sourcing have resulted in nine per cent of procured goods and services spend being executed through framework agreements, up from two per cent in FY12. Visibility of procurement spend remains an issue in a manual operational environment, and the per-cent-of-spend on contract may be higher than what is reported due to the lack of reported data for aggregation at the global level. It is World Vision's goal to reach 80 per cent of our procured goods and services under contracts.

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[29] GRI NGOSS Indicator EC6: Policies, practices and proportion of spending on locally-based suppliers at significant locations of operation. (See World Vision's 2012 Accountability Report, page 85.)

Table 12: Largest external consultancies/contractors (by value of contract)[30]

Contractor	Amount (USD)	Address	Description of Services
PHENOM SOFTWARE LLC	2,198,280.44	PO Box 61553 Irvine, VA 92602 United States	Software and Consulting
HACKETT GROUP INC (THE)	2,094,994.33	#5 Martin Lane London EC4R ODP United Kingdom	Procurement and finance
TIBCO SOFTWARE INC	1,150,487.72	3307 Hillview Ave Palo Alto, CA 94304 United States	Software
META4 SPAIN SA	1,001,364.80	Rozabella 8 CEE Las Rozas, Madrid, Spain	Compensation Management and Benefits Administration platform
THOUGHTWORKS INC	927,659.65	3799 Paysphere Circle Chicago, IL 60674 United States	Consultations
INTERNATIONAL SOS ASSISTANCE	660,995.39	P.O. Box 11568 Philadelphia, PA 19116 United States	International medical, security and travel assistance services for World Vision staff

Global Supply Chain Management (GSCM) published and rolled out the Procurement Manual version 2.0, and launched a wvcentral page of procurement templates and forms for field use. Training materials, manuals, other resources for Distribution & Transportation Management, Life Cycle Asset Management and Disposal Processes have all been developed and are also available online for early field office adopters to use in their offices. A 'Fundamentals of Procurement' training course was offered virtually, across six regions, with 219 staff participating. The training covered procurement process and policy, procurement planning, strategic sourcing, tender committee, and contract management. Due to language constraints, staff from the Latin America Region participated in the sourcing, negotiation skills and contract management training provided by the Hackett Group.

Overall, the GSCM team continues to improve our organisation's capacity to:
- increase value for money through strategic sourcing efforts, project procurement planning and better spending on management practices across all offices; and
- mitigate procurement fraud and risk exposure through increased visibility, better managed procurement spend and increased effectiveness of procurement tender committees at all levels of the organisation.

Environmental sustainability

World Vision's Environmental Sustainability Management System was finalised for presentation to senior management at the end of 2013.[31] So far, the system has been piloted in Australia, Geneva and Kenya – offices that represent World Vision's main entity types (a support office, a Global Centre office and a field office) – with other entities invited to implement the system on a voluntary basis.

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[30] In total, 55 independent contractors were paid more than USD100,000 for their services in FY13 by World Vision International's Global Centre.

[31] Senior management approved the ESMS as the Partnership approach for environmental stewardship for use by World Vision entitites in February 2014.

Figure 2: World Vision Kenya Carbon Footprint[32]
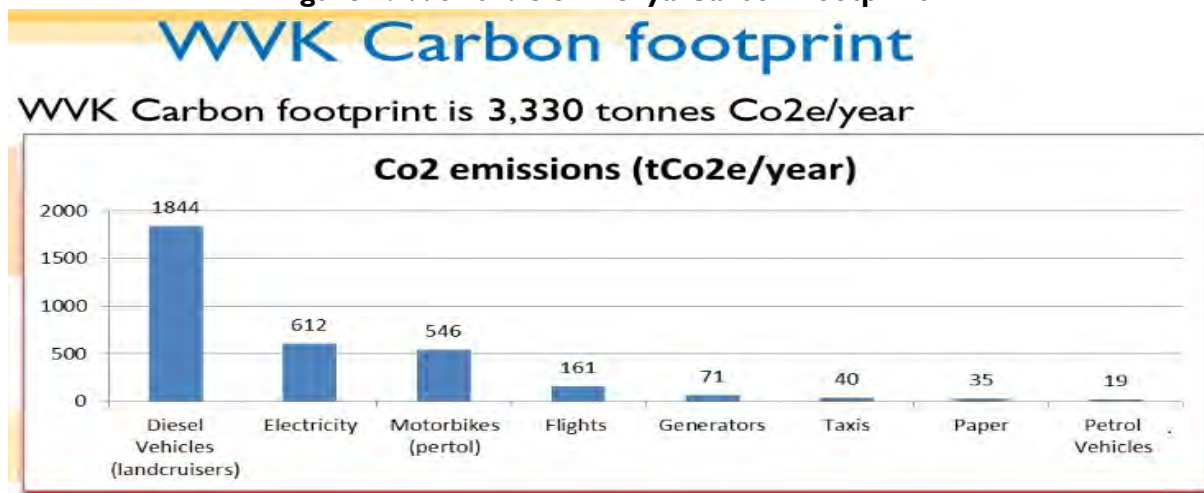
Fleet management and safety[33]

The influence of ongoing fleet safety training continued to be strongly felt in FY13, with significant improvements in efficiency and environmental impact (including fuel consumption and carbon emissions) and a clear downward trend in fatalities across World Vision's vehicle fleets.

Table 13: Fatalities caused by vehicle accidents

	FY 2013 YTD March	FY2012 YTD Sept	FY2011 YTD Sept
Total # accident fatalities	**5**	**11**	**16**
Locations:			
East Africa Region		3	3
Southern Africa Region	3	2	2
West Africa Region	1	1	1
Latin America & Caribbean Region		2	4
Middle East & Eastern Europe Region	1		3
Asia Pacific Region		3	3

First-phase training and implementation took place in Zambia, Tanzania, Bangladesh, Cambodia, Swaziland and Lesotho over the course of the year. Meanwhile, second-phase Training-of-Trainers (ToT) and driver course finalisation also moved forward. The creation of a Fleet Database, and Fleet Safety and Fleet Management guidelines for HEA, were major accomplishments for 2013.

ToT were held in 18 countries, with 56 trainers trained to Phase 1 and six trained to Phase 2. A total of 493 drivers completed the Phase 1 course and 21 completed Phase 2.

This information confirms the comprehensive nature of fleet management and safety training offered to World Vision staff.

Security

Over the 12 months ending in December 2013, the organisation had 321 security incidents (reported in the Field Security Tracking System and Ethicspoint system), including the loss of two staff killed in Sudan in July 2013.

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[32] In addition to carbon emissions, World Vision Kenya estimated it uses 14,000 reams of paper per year.
[33] GRI NGOSS Indicator LA7: Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities (including among volunteers) by region.

The World Vision Partnership directly employs the following security personnel with 14 high-risk locations having full-time security officers:

- Corporate security office – 15
- Regional security directors and advisors – 11
- All operational country offices have a security manager or focal point. Depending on the size of the office and risk level, there may be more than one security officer on staff (e.g. Democratic Republic of Congo, Haiti).

Particular attention is paid to the selection and orientation of security staff. A total of 21,150 staff were trained in staff risk and security as of December 2013. Table 14, below, shows the levels of security training mandated by the Security Management Policy, which includes reminders regarding World Vision's zero tolerance stances on Corruption, Sexual Exploitation and Abuse. We are not able to report the percentage of security personnel who have received formal training in the organisation's policies or procedures concerning aspects of human rights that are relevant to security operations.[34]

Security training requirements do not apply to third-party organisations providing security personnel.

Table 14: Mandated levels of security training

Type of training	Required of
Online security management	Managers of staff visiting or deployed anywhere in the field, managers in and out of the field who have management or budget responsibilities related to security.
Online personal security	All staff.
Hostile Environment Awareness Training (HEAT)	Required for international staff visiting or deployed to high-risk countries. Highly recommended for medium-risk countries.
Local field-based training	National staff working in high-risk countries to understand the context-specific security risks and mitigation measures. Recommended for medium-risk countries.
Security Risk Management Training (SRMT)	Required for those with either security responsibilities or management responsibilities over staff visiting or deployed anywhere in the field.
First aid	Key staff should complete basic first aid training. In medium- or high-risk contexts, selected staff should be trained to deal with trauma incidents as well.
Capacity building	Recommended for all field security personnel.

Table 15: Numbers of staff who have received staff risk and security training

(New) Selected metrics	As of December 2013
Total number of staff having completed online security training (cumulative from 2011 launch)	21,150
Total number of staff having completed HEAT training	831
Total number of staff having completed SRMT training	773
Total number of staff having completed specialised training (HOPS, Executive Training)	39
Percentage of travel agents for regional and national offices using Travel Tracker (including WV Australia, WV New Zealand, and some staff from WVUK and Ireland)	70%

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[34] GRI NGOSS Indicator HR8: Percentage of security personnel trained in the organisation's policies or procedures concerning aspects of human rights that are relevant to operations.

Global internal audit[35]

The Chief Audit Officer (CAO) is responsible for leading the internal audit department. Also, all incidents of suspected and actual fraud will immediately be reported to the CAO or his designee, who shall assess what other World Vision groups or parties (e.g. funding entities) should be notified. The CAO reports directly to the World Vision International Board Audit & Risk Management Committee.

During 2013, Global Internal Audit (GIA) completed the restructuring of the Global Audit team and implemented the Risk-Based Internal Audit (RBIA) approach. This enabled the auditors to perform risk assessments of each audited entity and to focus on the higher risk areas.[36]

The Ministry-Wide Risk Assessment Project (MWRAP) continued through FY13 with a total of 18 core areas that are covered by 65 different MWRAP templates. These are used by Internal Auditors and some national offices for risk assessment purposes.

With the RBIA approach being embedded in each country, the focus for FY14 and beyond has shifted to the next phase of restructuring – creation of Regional Internal Audit Teams (RIAT). The regionalisation process was completed for Middle East and Europe Region (MEER) in FY13 and the next region set for rollout is West Africa Region (WAR), expected in FY16. An audit management system (AMS) will be incorporated in the WAR implementation that should position World Vision's internal audit functions for state-of-the-art online real-time internal auditing. Implementation of RIAT in the other regions will commence after the implementation in WAR.

In FY13, steps were taken to strengthen GIA fraud investigation and IT audit functions, with recruitment of a new Investigation Director who is working on streamlining the investigation protocol, which includes creating standard procedures to be followed across World Vision and VisionFund. These measures will increase the efficiency and effectiveness of GIA, enabling improved reporting, documentation of issues and lessons learned.

During the FY13, the total confirmed fraud loss for World Vision entities, excluding VisionFund, based on investigations performed by GIA and Regional Associate Audit Directors, was approximately USD1,059,000 as shown in Figure 3.

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[35] GRI NGOSS Indicator SO4: Actions taken in response to incidents of corruption.
[36] GRI NGOSS Indicator SO2: Percentage and total number of programs / business units analysed for risks related to corruption.

Figure 3: World Vision investigations by fraud type
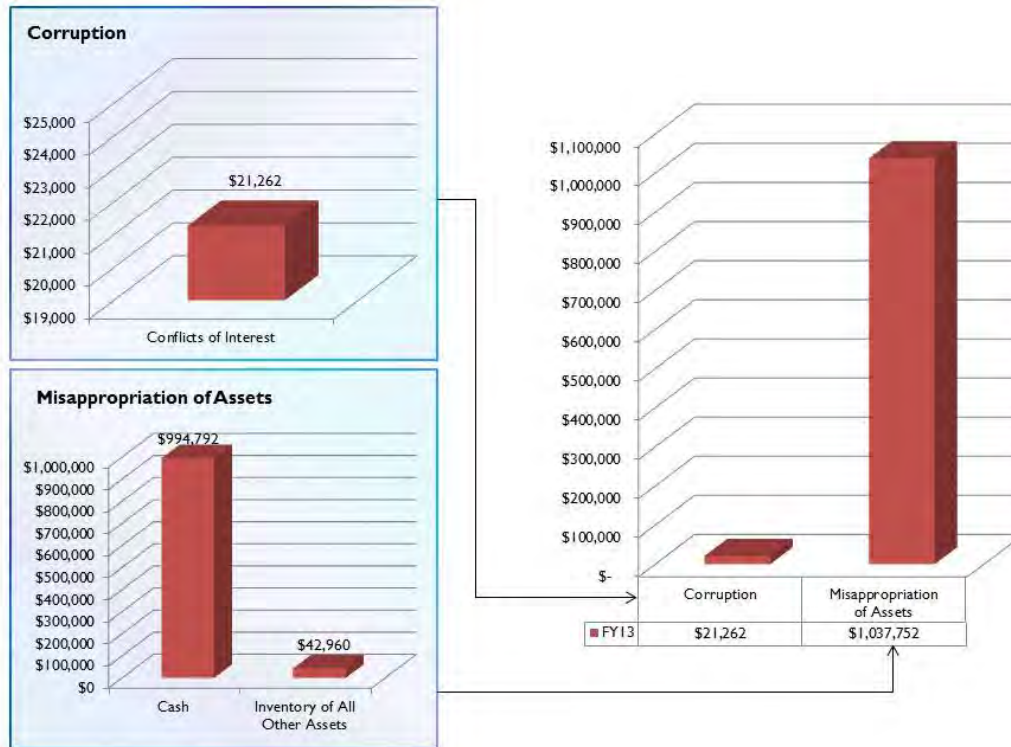
Taking a stand against corruption

World Vision's work on the development of a series of anti-corruption training modules has been completed. This work was well-received by representatives of the world's leading anti-corruption NGO, Transparency International. There are eight modules dealing with issues such as conflict of interest, cash and procurement, misappropriation of assets, and fraud and corruption in relief, food programmes, microfinance operations and human resources practice. An additional 'executive' module is mandatory for all National Directors.

The piloting of the modules was completed during 2013. Roll-out (including Training of Trainers) is planned for 2014, with the involvement of National Directors and staff representing finance, operations, People and Culture, procurement, and security functions.
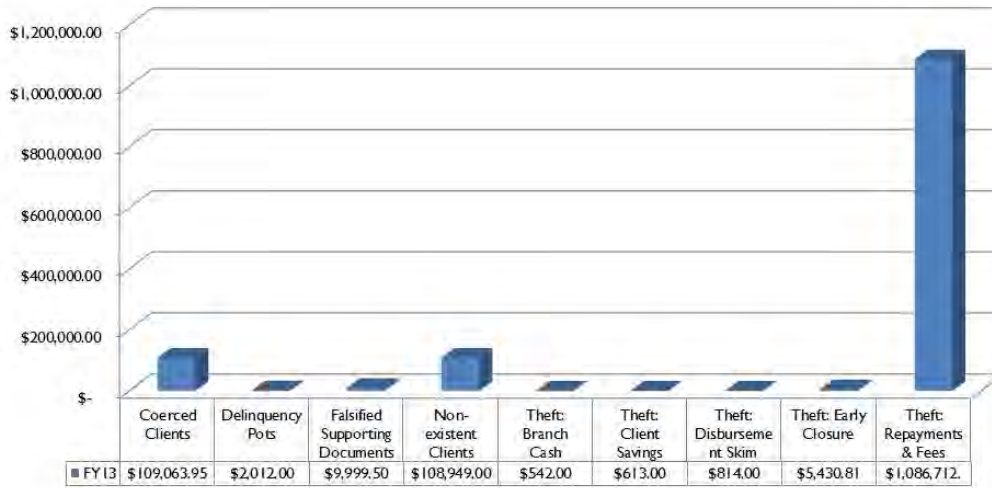
Handling fraud at VisionFund

Whenever an organisation is required to manage large numbers of cash transactions, minimising fraud is of a critical value. VisionFund takes the operational risk of fraud very seriously and is continuously working to minimise fraud at all levels.

VisionFund continues to innovate. Cashless banking and internet-connected real-time loan processing have been introduced, increasing efficiency and further reducing the risk of fraud. When fraud is detected, VisionFund acts swiftly in accordance with its zero-tolerance policy.

During FY13, based on information obtained from investigations performed by the Global Centre Internal Audit team (GIA), Regional Associate Audit Directors and routine VisionFund International (VFI) Monthly Management Reports, the total confirmed fraud loss for microfinance entities was USD1.3 million. The microfinance figure represented 0.2 per cent of assets, which is low by industry standards – but we remain vigilant.

Following discovery of a series of related frauds in microfinance operations in Kosovo, local management in Kosovo has been changed. A comprehensive review of internal controls in the microfinance institution (MFI) was carried out to identify improvements, which have now been implemented. Without the Kosovo incident, microfinance fraud losses would have been less than 0.1 per cent of total assets, in line with VFI experience in the prior fiscal year.

Figure 4: VisionFund investigations by fraud type

	Coerced Clients	Delinquency Pots	Falsified Supporting Documents	Non-existent Clients	Theft: Branch Cash	Theft: Client Savings	Theft: Disbursement Skim	Theft: Early Closure	Theft: Repayments & Fees
■ FY13	$109,063.95	$2,012.00	$9,999.50	$108,949.00	$542.00	$613.00	$814.00	$5,430.81	$1,086,712.

Total VFI Investigations Amount in FY13 $1,324,136.93

Programme effectiveness

Child Well-being outcomes

In 2010, World Vision developed a set of Child Well-being (CWB) targets and committed to have every field office report annually against their strategy to show their contribution to the Targets. This is a very significant step, which for the first time enables World Vision to show its contribution in all offices to CWB.

Each year, the depth and quality of the reports are expected to improve as systems are put in place to facilitate the data management and analysis, and as programming and measurement align more closely with the office's strategy. Within a field office, not all programmes are currently covered by the reporting. But this continues to expand and it is hoped that by 2016, data from every programme in an office will be reflected in the reports using standard indicators at both the monitoring and outcome level. An example of the report content – from Bosnia and Herzegovina – is provided below (Figure 5).

The reports are also used to create a Partnership-wide report, which shows overall contribution to the CWB targets as well as World Vision's contribution to Millennium Development Goals (MDGs).

Versions of these reports will be available publically, beginning in FY15.

From Piloting to Practice

After two years of piloting, 2014 is the first year that all World Vision field offices have produced a Child Well-being Summary Report, with a total of 65 reports delivered using data from FY13. This included 63 National Offices, a multi-country report on the Syria Disaster Response and one Domestic Ministry report produced by World Vision Australia. The reports are structured around the office's strategic objectives. They summarise evidence from key Child Well-being indicators measured during the year, in order to report on progress towards the strategy and the organisation's Child Well-being targets.

From these reports, World Vision conducts analysis of the quality of the document (using an internal report quality tool), data quality (using the BOND[37] tool) and a review of how the previous year's recommendations were implemented. Offices are held accountable for improvements and utilisation.

World Vision needs to ensure that the quality of methods used in the Child Well-being Summary Reports to collect, analyse and interpret data meets standard criteria for ensuring reliability. Without confirming this, the credibility of the national office CWB reports and, in turn, the Partnership report can be undermined.

This year three offices (Australia, UK and US) agreed to pilot a review of the quality of methods and data in baselines and evaluations at the Partnership level. The BOND Evidence Principle tool was used to assess the quality of evidence from evaluations of individual programmes used by national offices in their FY13 report. The BOND Evidence Principles tool was developed collaboratively by a group of NGOs in the UK and now is used by a variety of agencies, donors and independent evaluators. World Vision Australia and UK currently use the tool for their own annual reviews of evaluations.

Below is a summary of the final colour ratings for national offices on the quality of CWB reports, which contributes to the Global National Office Dashboard (GNOD) indicator on Child Well-being.

Rating	# Offices[38]	%
Green	27	44%
Yellow	32	53%
Red	2	3%

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[37] British Overseas NGOs for Development (BOND) http://www.bond.org.uk/effectiveness/principles.
[38] Sixty-one reports were available at the time this information was collected.

Accountability in Child Well-being reports[39]

A new section on Programme Accountability was included in the CWB reporting template used to assess FY13 data. All national offices that were part of the piloting process (43) were expected to describe briefly how programmes were accountable to communities, using the Programme Accountability Framework,[40] and provide one example for each of the four dimensions; 81 per cent included a section on Programme Accountability.

Some national offices had a clearer understanding of what was required, with a strong correlation to those offices where a staff member had participated in an Accountability Learning Lab.[41] If a Category 3 or long-term humanitarian aid programme was in place, the office was more likely to report that a feedback and complaints mechanism was in place. This seems to indicate that programme accountability has been most consistently mainstreamed in internationally-managed humanitarian programming. Among others, World Vision offices in Mali and Mauritania urged that the Programme Accountability Framework be rolled out in all World Vision programmes.

Three of the four dimensions, 'Providing information', 'Consulting with communities' and 'Promoting participation', are embedded in World Vision's Development Programme Approach and so more information was readily available. The fourth dimension, 'Collecting and acting on feedback and complaints', was reported in a more *ad hoc* manner, and more work needs to be done to ensure such mechanisms are instituted and functional in all World Vision programmes. This constitutes the first ever baseline across all of World Vision's national field offices on key elements of accountability to children and communities, including the quality of engagements and the existence and effectiveness of formal and informal feedback, complaints and response mechanisms.

> *'We really appreciate the way you walked us through the evaluation findings. We had never known so many children are malnourished. This is a learning session to us.'*
>
> *Tanzania Child Well-being Report*

Below are samples of information from FY13 Child Well-being reports, relating to each area of the Programme Accountability Framework.

Providing information
- **Peru**: Public information about World Vision, including budget lines, is provided through the Peruvian Agency of International Corporation. Locally, information is provided during accountability sessions organised by the local government. As a result World Vision is known by the public as one of the top 10 agencies working on children's issues.
- **Bosnia and Herzegovina**: Information is provided publicly through the dissemination of leaflets, reports and calendars to key stakeholder groups, including schools and individuals in the programme areas. Evaluation results are shared with children and adults, community-based organisations (CBOs) and municipal authorities in special sessions.
- **Lebanon**: A hotline has been set up to provide information for Syrian refugees on project-related information.

Consulting with communities
- **Honduras**: Quarterly meetings are held at the community level to discuss detailed plans with representatives of stakeholder groups and partners, including children's committees. These meetings ensure clarity for joint plans and shared responsibilities to be agreed and documented in a signed Memorandum of Understanding.

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[39] GRI NGOSS Indicator NGO3: System for program monitoring, evaluation and learning, (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated.

[40] World Vision's Programme Accountability Framework is based on the 2010 HAP Standard in Accountability and Quality Management.

[41] These ongoing learning labs build capacity of field staff to practice accountability in their programmes.

- **Zimbabwe**: Community consultations are held before, during and after project implementation. Key informant interviews and focus group discussions are used, as well as child-friendly approaches such as using the 'Small voices, powerful stories' tool. This consultation process is mainstreamed in humanitarian aid projects and has now been expanded to three long-term development programmes.
- **Mongolia**: 'Let's listen to children's voices' meetings are held monthly as part of the child protection and advocacy project in Tuv ADP. These meetings are now included in the work plans for governors and students, including the most vulnerable, allowing them to express their opinions to local decision makers. Local government and schools are now organising these types of meetings on their own, without relying on participation from World Vision.

Promoting participation

- **Ghana**: Community members, including children, participate in project conception and planning through discussion groups, monitoring progress and evaluating results. This has included designing child-friendly tools for children to monitor ongoing work.
- **Cambodia**: In the Banteay Meanchey operational area, child monitoring is now undertaken by community volunteers with no financial incentives. This is evidence of the high perceived value of child monitoring, and growing accountability within local communities.
- **Uganda**: Projects are planned and implemented in partnership with existing organisations and local government, and community members contribute their own resources as well as participating in the planning, implementation and monitoring of the project.

Collecting and acting on feedback and complaints

- **Colombia**: During a design workshop, community members requested that school materials be provided due to the levels of poverty in that area. This was incorporated into the project plans.
- **Mauritania**: During the Kankossa Emergency Assistance Project, complaints committees composed of beneficiaries were established and the members were trained in accountability. When one supplier increased the price of goods, the committee was able to communicate with World Vision and clarify whether it was legitimate.
- **Sri Lanka**: A Community Response Mechanism is operational in three divisions of humanitarian aid programming, to collect and respond to feedback. This includes suggestion boxes installed in all 185 pre-schools covered by the projects, and a process for project staff to discuss feedback in the presence of school officials, parents and village leaders.

Figure 5: Example of an Accountability section from Bosnia-Herzegovina

PROVIDING INFORMATION

WV staff are fully committed to sharing all relevant information with community members, including relevant stakeholders such as government officials and donor community. This includes explanation of how the program functions, target beneficiaries, start and end dates of the programme, key goals and ways of achieving those and financial and narrative reports.

-1000 CWB Summary reports printed and disseminated to donors, key national and municipal government stakeholders, schools, child welfare centers and NGO/CBO community. Cost USD2000. 5,100 leaflets and flyers produced and disseminated to at least 3,800 individuals and schools and 2,000 children in all six ADPs. Cost USD700. 1000 Calendars reaching 1000 people in ADPs and in Sarajevo to key stakeholders. Cost USD600. 1,000 Newsletters, 1,000 hard copies and 199 soft copies. Cost was USD1700.

- One big fundraising event in Sarajevo, over 100 participants (70 were children from 12 schools).
- Vrbas and Lasva Evaluation results shared with 7 groups of adults (129) and 3 groups of children (72), 27 schools, 50 CBOs and Centers for Social Welfare. ADP Majevica presented 2nd cycle design in 3 municipalities to 50 representatives.
- Formal education meetings (introduction of new approach and strategy shift in BiH) in Jahorina and Krivaja ADPs 21 information meetings and 24 reflection sessions with 355 children. Four information meetings with 71 teachers, two information meetings with 12 principles and 5 meetings with mayors.

PROMOTING PARTICIPATION

In FY13, young people and community stakeholders were actively involved in planning, creating, decision-making, implementation and fundraising activities. Key examples include:

-ADP Majevica where 22 members of Child Youth Boards were proactively engaged in preparation and implementation of research on violence against children. The process included development of life skills, related to design and implementation of research and analysis of the data from the perspective of children involved (critical thinking skill). This process contributed to strengthening decision making skills. The youth applied these skills through developing 400 questionnaires and conducting 400 interviews with their peers for the purpose of identifying key issues related to violence against children in schools. This was done in partnership with the University of Tuzla.

- ADP Jahorina/Krivaja, through education projects, empowered 355 children in 71 teams to design projects for 12 schools. This process generated additional support from wider communities that resulted in increasing project funds, by USD40,300 in Jahorina and USD3,400 in Krivaja. Other successful match funding community contributions include: 1) non-formal education USD2,950 Krivaja and Jahorina USD15,570; 2) agriculture Krivaja USD14,000 and Jahorina USD14,200.

CONSULTING WITH COMMUNITIES

World Vision BiH has a strong commitment towards regular consultations with communities to ensure that the design addresses gaps and that communities take full ownership of the process from the beginning to the end in these consultations. Examples include: ADP Ozren held six community meetings with 127 participants to discuss gaps in education and child protection, which led to identification of next steps for improvement of the same.

During FY13, ADP Vrbas, Lasva and Majevica completed Programme Design documents during redesign process in a consultative way with communities, including 1197 people in total (413 children). 735 people in Majevica (240 children), Vrbas 290 people (77 children) and Lasva 164 (96 children). The process focused on needs of MVC promoting WV's Integrated Focus (Christian, community based and child focused) and Principal-level choices in all its phases and therefore contributing to WV BiH's Ministry Framework.

COLLECTING AND ACTING ON FEEDBACK AND COMPLAINTS

As Child Protection policy is signed and respected by all ADP staff and partners, it is a mechanism that can be used by children, parents, school principals, other community members to report any concerns about the behaviour of WV staff, volunteers or partners towards children. Every feedback from the communities is carefully addressed by WV's staff who evaluate the feedback and inform communities about the decisions made regarding their remarks. Additionally, communities are encouraged to evaluate WV's interventions. Example is a complaint from one partner school about purchased dictionaries for Language class in Olovo. Principal directly called WV to say that quality of purchased dictionaries was poor and needed to be replaced. Our ADP lead investigated reasons behind this poor quality and secured immediate replacement to ensure good quality products were sent to school knowing that this small example could have jeopardized the entire sponsorship program and relationship with this community. The dictionaries are being used in Olovo school by 233 (from total 507) students.

Health

World Vision's Health team has continued to set a high standard for mainstreaming of sector-level accountability reporting, with independent verification of our fulfilment of commitments made to the United Nations' Every Women Every Child campaign (available at: http://www.wvi.org/child-health-now/publication/independent-assessment-world-visions-commitments-every-woman-every).

Case study: Thailand community systems strengthening

The Global Fund collaborated with the World Vision Development Foundation of Thailand to produce a case study of that country's five-year project called TB Reduction Among Non-Thai Migrants (TB-RAM), financed by the Global Fund. The paper highlights the community-based approaches that contributed to objectives of increased case detection, referral, treatment and cure. Project activities included community mobilisation and systems-strengthening, carried out by migrant health volunteers and other community volunteers using community-based health posts as a point of interface with migrants. The project also included elements of advocacy led by Thai staff, who worked to raise awareness and support for migrant TB patients by strengthening linkages with the formal health system, local immigration department, police department, community leaders and business owners. The project had an 86 per cent treatment success rate for all forms of TB, which exceeded the target, and also exceeded the national treatment success rate of 79 per cent.

Working together to end malnutrition

World Vision produced a report in FY13 highlighting the achievements of its Nutrition Centre of Expertise (NCoE) during fiscal years 2011 and 2012. These centred mainly on integrating nutrition priorities into the broader sphere of World Vision's health and nutrition strategy, focusing especially on pregnant mothers and the first 1,000 days of their children's lives. The report, available at http://www.wvi.org/nutrition/publication/working-together-end-malnutrition, provides a full assessment of activities, outcomes and lessons learned over two years of this programme.

Education

The Education team at the Global Centre is fostering change in the focus of education programming, shifting from inputs to a learning outcome focus. As part of the five year Education Transition Initiative, staff from the Global Centre and regional offices are working closely with field office personnel to help them establish more robust and effective education programming. This has included the development of systems and indicators for monitoring the quality of programme implementation, such as comparing results achieved in World Vision programmes (particularly at baseline and evaluation) against national averages in education achievement scores. This is still being put into place, although a few field offices have already noted Ministry of Education data in their 2013 Child Well-being report.

World Vision staff are also participating in external working groups on Education in Emergencies (INEE), Child and Youth Finance (CYFI) and Early Childhood Development. World Vision cooperates with various academic institutions on research related to education, including Oxford University, Georgetown University and Makerere University, studying the impact on learning from community empowerment and advocacy through the Citizen Voice and Action approach.

Through the global partnership of World Vision staff, they work to strengthen education services, with support from the offices that fund the Education Transition Initiative and, through them, the donors who contributed sponsorship funding. The Regional Education Advisors and National Education Advisors link the Education team to the communities (parents, teachers, ministry/departments of education) and children reached by education programming.

World Vision is seeing early successes in improving children's literacy skills within the pilot programmes of Literacy Boost (a project model). Strategies in field offices are being aligned to the global strategic approach and we are seeing field offices acknowledge the changes needed to direct their education programming in ways that achieve better learning outcomes for children.

Measuring effectiveness in advocacy[42]

Further progress has been made in ground-breaking work to measure the successes achieved by advocacy work throughout the partnership using the Partnership Strategic Measures.

Final figures for FY12, based on reports from a sub-set of World Vision offices, showed that World Vision contributed to policy change or helped improve the implementation of existing government policy affecting 70 million vulnerable children.

During FY13, the process used to derive this total and the final figures themselves were audited by external consultants. Their findings concluded that: 'the approach applied was sufficiently robust to produce numbers that are defensible and conservative'. Commenting further, the consultants noted: 'World Vision's attempt to gather global advocacy-related data is a bold one… and in many ways trailblazing for the sector.'

For FY13 data collection, the guidance was updated to reflect learning from FY12. Early indications are that more than 90 per cent of offices have reported. This is a solid step towards demonstrating the impact that advocacy can have, and helping to identify results obtained for the resources expended.

A new framework designed to systematically embed advocacy in World Vision strategy, programme systems and processes was developed in FY13: Embedding Advocacy for Sustainability and Impact (EASI).[43] Under EASI, a range of new resources and guidance have been developed to help field offices:

- Embrace advocacy;
- Integrate advocacy in office strategy;
- Embed advocacy in development programmes;
- Implement advocacy; and
- Optimise advocacy.

Initial application of EASI principles began in West Africa and South Asia Pacific/East Asia, where it has proven to be useful in helping offices identify gaps in advocacy quality, resourcing, competencies and impact. Field offices are using EASI to build capacity, enhance integration with programming and improve all aspects of advocacy Design, Monitoring and Evaluation (DME), quality and effectiveness.

Work has started on the development of new guidance for DME of advocacy. New resources will include an overview of the core characteristics of advocacy DME, recommendations on how to manage challenges and opportunities in this work, and a new compilation of advocacy indicators. These resources will provide field office staff training in advocacy, DME and programming with new standard key performance indicators and guidance.

Allied to the work on EASI, advocacy continues to be integrated more fully within World Vision processes. This helps increase accountability for field office performance in advocacy, while also ensuring advocacy is used to leverage the impact World Vision can have on the lives of children – thereby helping increase accountability to donors and communities. Examples of this include ongoing efforts to build advocacy more explicitly into World Vision's local programming (through LEAP), field office performance dashboards and Child Well-being reporting.

The sum of these efforts is a greater focus on leveraging advocacy to address the root causes of children's vulnerability – and measuring field office performance to make sure it is happening.

Child Health Now

Launched in 2009, World Vision's Child Health Now campaign aims to make a significant contribution to reducing the number of preventable deaths of children and their mothers by 2015. The campaign links the health priorities and challenges of some of the world's most disadvantaged

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[42] GRI NGOSS Indicator NGO5: Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns.

[43] GRI NGOSS Indicator SO5: Public policy positions and participation in public policy development and lobbying.

communities to decisions at provincial, national and international levels. The campaign is contributing to knowledge and action at all levels on 'major killers', or the top three causes of potentially preventable deaths for children (neonatal, diarrhoea, pneumonia), as well as on the critical emergency of under-nutrition. Child Health Now calls for political leadership and accountability at all levels of governance to bring mortality statistics for children and their mothers within reach of the MDG targets.

Campaigns are active in over 30 developing countries, linked to support and Official Development Aid (ODA) advocacy in 15 donor countries. World Vision also maintains an influential presence in NGO dialogue on health with global institutions such as the World Health Assembly or UN General Assembly.

In FY13, Child Health Now campaigns contributed to 77 positive policy changes in 25 developing nations, two wealthy nations and at the global level. Naturally the impact of each shift, as well as the scale of World Vision's contribution to the change, differs in every case. For instance:

- At the local level, World Vision Burundi has been providing support to government to strengthen the skills of community health workers (CHWs) – including mobilising them as advocates for the family-focused national health insurance scheme in villages. World Vision translated the guidelines into Kirundi to make them more easily understood by CHWs and their patients, as well as holding several information sessions for CHWs to equip them to campaign locally and directly. As a result over 3,000 families signed up to the scheme and are now covered for medical costs.
- At the municipal/district level, World Vision Brazil provided data and advice to the health chapter of Rio de Janeiro's Municipal Plan for Early Childhood, advocating for strengthened services to adolescent mothers whose children are at significantly greater risk than the national average. Changes will be implemented in 2014.
- At the national level, as part of the Indonesian health coalition Gerakan Kesehatan Ibu dan Anak (GKIA), World Vision helped the government find ways to implement the 10 recommendations of the UN Commission on Information and Accountability (COIA). The COIA roadmap is intended to improve data, reporting and response mechanisms for women's and children's health.

The FY13 period included World Vision's first global public mobilisation on maternal and child survival, attracting more than 2.2 million people to take action in around 70 countries. During this time, Child Health Now also enabled a stronger focus on community evidence and action in advocacy at the local level, through the Citizen Voice and Action model, and by linking local priorities for health system improvements with district and national policy solutions.

Global Week of Action
The Child Health Now team has published a report on the Global Week of Action (http://www.wvi.org/child-health-now/publication/global-week-action-global-snapshot), which included an evaluation of the week's events and achievements. This was to ensure accountability for the resources expended and the results obtained.

Every Woman, Every Child
A report on the fulfilment of World Vision's promises to the Every Woman, Every Child campaign was also published (http://www.wvi.org/child-health-now/publication/independent-assessment-world-visions-commitments-every-woman-every).

Social accountability
World Vision is playing a key role in ensuring the next development framework includes a robust mechanism for social accountability. Citizen Voice and Action (CVA) is one such mechanism. World Vision's premier approach to advocacy at the local level, CVA equips communities to hold governments accountable for the commitments they have made to health care and education. Randomised control trials have shown child mortality drops of 33 per cent and primary school test score increases of nine per cent in communities using this approach. In FY12, local-level advocacy

was undertaken by 50 per cent of the communities in which World Vision works worldwide (numbers for FY13 are not yet available).

Child participation

World Vision has sought to ensure the voices of children are heard in the Post-2015 process at the United Nations. The organisation has made efforts to be more accountable to children's constituencies and has generated processes, guidelines and standards to ensure that children's views are taken into account. World Vision has also developed mechanisms to grant the child's right to participate at the local, national and global levels, and to promote participation that is meaningful, ethical, safe and gender-sensitive.

In order to ensure successful child participation, World Vision developed child participation guidelines and standards, approved by World Vision in 2012. The five Guiding Principles for Child Participation are:

- Participation is a right and works to fulfil other rights.
- Participation is ethical and safe.
- Participation is meaningful and sustainable.
- Participation strengthens familial, community, and societal relationships.
- Participation is a process and method across different sectors.

Gender and diversity in World Vision Programmes[44]

World Vision recognises and affirms the equal worth, dignity and rights of women, men, girls and boys and the significant role each one plays in promoting sustainable transformational development. The new Gender Equality Policy includes a specific commitment to establish standards for applying the policy's principles in programming and organisational life, and assuring adequate resources to fulfil the requirements of those standards. It highlights strengthening programmes to address social norms that are often drivers of gender inequality and root causes of Gender-based Violence (GBV).

Additional milestones to celebrate in FY13 include the launching of the Gender Framework for Action and the Community Change Project Model, the scaling up of Channels of Hope (CoH) for Gender, and strengthening the initiative to engage men and boys.

Disability

Given the prevalence of disability, the connection between disability, discrimination and poverty, and the fact that inclusion and equality for persons with disabilities is central to World Vision's mission, disability is approached as a cross-cutting theme. World Vision maintains guidelines on inclusion of persons with disabilities, as well as a comprehensive set of Disability 'Do, Assure and Don't Do' guidelines to help staff ensure programming is accessible and inclusive.

Disability is to be addressed in all World Vision programming through inclusive or non-discriminatory programming, and using the 'most vulnerable' lens. World Vision uses a rights-based approach to disability, recognising that all persons have the same and equal rights, and understanding that persons with disabilities are affected by stigma and discrimination imposed on them by society. Inclusive programming is achieved when participation barriers are removed, and better access and inclusiveness are integrated in programming. This is best done with persons with disabilities living in the community. The main problems faced by most persons with disabilities are negative attitudes and inaccessible infrastructure, services and systems – this results in poverty, a lack of equal opportunity and limited access to rights.

World Vision India held its first national forum of children with disabilities in India on 4 December 2012. Of the 150 children with disabilities who participated in the event, 75 per cent came from ADP-supported communities.

A report was produced with results from a survey on access to water, sanitation and hygiene (WASH) for persons with disabilities in rural communities of Mali. The objective of this survey was

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[44] GRI NGOSS Indicator NGO4: Measures to integrate gender and diversity into program design and implementation, and the monitoring, evaluation, and learning cycle.

to assess numbers and types of persons with disabilities, and their access to WASH facilities. Public attitudes and the preferences of persons with disabilities were also assessed in target communities served by World Vision Mali. The results of the study fill a major void in reliable, quantitative information on the number and types of disabilities in rural communities of West Africa, especially as they relate to issues of WASH. They also provide much-needed baseline information upon which policies, guidelines and infrastructure/technology designs can be developed or enhanced so as to assure more equitable access and use of WASH facilities by persons with physical disabilities. World Vision must ensure any assumptions that few or no persons with disabilities are present in a given situation are not allowed to go unchecked.

Accountability to stakeholders[45]

Sponsorship[46]

This section marks the fulfilment of an undertaking made several years ago to articulate a comprehensive accountability framework for child sponsorship. It traces the history of emerging best practices and provides a framework for inter-agency cooperation on a possible Code of Good Practice for child sponsorship organisations at the global level.

Work was carried out on an updated Child Sponsorship Policy in FY13. The policy, which went into effect in May 2014, establishes the principles and accountability for World Vision's approach to child sponsorship, in order to enable a coherent expression across a wide range of geographic and ministry contexts – through programming, marketing, communications, funding, customer services, systems and support processes. This will mark a key milestone for World Vision, and further reporting on this development will be included in the FY14 Accountability Report.[47]

Partnership-wide, the number of boys and girls participating in programmes continues to be evenly balanced. The largest group are 5 to 11 year olds: 13 per cent of registered children are aged 0 to 5; 52 per cent are 5 to11; 22 per cent are 11 to14; and 12 per cent are older than 14.

The five field offices with the greatest growth in registered children were India (37,523), Sri Lanka (11,822), Bolivia (6,819), Burundi (5,484) and Tanzania (5,092). In terms of percentage growth, Romania was up 24 per cent, Burundi 22 per cent, Sri Lanka 17 per cent, India 12 per cent and Lesotho 10 per cent. The support offices with the most significant total increases in registered children were Taiwan (24,118), the United States (20,154) and Korea (11,294). In terms of percentage growth, Malaysia saw 15 per cent growth, Taiwan 12 per cent and Japan 10 per cent.

Faces not numbers – our commitment to value every child through shared direct benefits

World Vision seeks to ensure that every single registered child benefits through the programme, yet in equitable and inclusive ways. There are two critical risks to manage, which at first glance appear paradoxical:

- Every sponsored child must benefit: if each sponsored child does not benefit, the child, family and donor expectations will be compromised.
- 'Do No Harm' principles: Singling out individuals over their siblings and peers raises ethical questions.

Our policy of Shared Direct Benefits reflects World Vision's commitment to ensure each sponsored child benefits through programme efforts, while avoiding exclusive focus on sponsored children alone. Children are selected from amongst target groups for intervention, as informed by the programme design. The benefits sponsored children receive through participation in a programme are shared with their siblings and neighbours. Together, these two approaches address exclusivity and welfare expectations often associated with child sponsorship in the past.

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[45] GRI NGOSS Indicator 4.17: Key topics and concerns raised through stakeholder engagement, and organisation's response.

[46] GRI NGOSS Indicator PR6: Programs for adherence to laws, standards, and voluntary codes related to fundraising and marketing communications, including advertising, promotion and sponsorship. NGO commentary added to invite reporting on complaints of breaches of standard for fundraising and marketing communications.

[47] GRI NGOSS Indicator PR1: Life cycle stages in which impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.

'There is a high degree of alignment between specific project interventions and selection of Registered Children, in terms of their age range and communities in which they live. As a result, Registered Children do not have to be exclusively targeted in order for them to benefit from the programme, but are naturally included through normal targeting mechanisms of the project… programme objectives and indicators are articulated around the well-being of children and based on the life-cycle approach to children's growth and development.'

Peru staff

During a multi-year transition period the organisation's programmes moved toward more equitable and inclusive approaches. To assure that sponsored children were present and participating through shared direct benefits, the programme designs, community engagement, child monitoring approaches and organisational accountability reporting standards were strengthened.

Programme alignment and reporting

In 2010, comprehensive partnership-wide inclusion mapping assessed both sectoral and geographic alignment of programmes with the children in child sponsorship. In response to the findings, special follow-up action was taken with 2.4 per cent of the children registered for sponsorship, to assure they would be included in programme benefits. Most gaps were addressed immediately by simply adjusting project activities and community-based outreach processes. About four per cent of ADPs took more comprehensive action, however, including redesigning programmes to ensure their targeted beneficiary populations were aligned and inclusive of children in sponsorship. Inclusion mapping is now part of the Sponsorship in Programming tools and guidance for design, monitoring and evaluation.

The Global National Office Dashboard (GNOD) of accountability indicators was expanded. In addition to the sponsor-service oriented Service Operations Index metric, a Child Monitoring Assurance metric was given high visibility in the GNOD in 2010.

An associated assurance standard for timely communication with sponsors when a child leaves the programme required all field offices to complete a full review of their notification processes in 2009. This assured alignment with the global standard, and resolved any backlogs in reporting. While it was found that fewer than two per cent of sponsors had been affected by delayed notifications after a child left the programme, corrective measures were taken and affected sponsors were notified.

Beginning in 2012, with automated entry of child monitoring data and exception reporting through the new StepWise system, field offices dramatically improved the timeliness of ongoing child monitoring standards – improving from about 93 per cent acceptable reporting in mid-2012 to 99.5 per cent by the end of 2013. In 2013, the child monitoring data entry was further streamlined, yielding significant time savings for programme staff.

Further revisions to the GNOD are due to be introduced in 2014, as systems improvements enable better standardised reporting.

In addition to the value of shared direct benefits to multi-sectoral programmes, World Vision is changing its approach to maximise the contribution of child sponsorship to children's well-being. Our field offices are sharing best practices and resources through an initiative called 'Sponsorship as Assets', ensuring sponsorship activities build life skills, citizenship, participation and protection, and reinforce other programme goals such as literacy, health knowledge and behaviour change. During 2013, 54 field offices were engaged in Sponsorship in Programming capacity-building through field-based learning events. There are now 297 designated staff trained to lead application-learning and DME processes. Selected staff were certified for World Vision's Global Technical Resources Network, significantly increasing our capacity to support full implementation of Sponsorship in Programming best practice.

Empowerment, privacy and protection in Child Sponsorship[48]

World Vision's Child Participation guidelines were formalised in 2012. In 2013, a toolkit to support broader implementation was provided, in alignment with our Child Well-being outcome that 'children participate in decisions that affect their lives'. These guidelines apply across all World Vision programmes, but they are especially useful in advancing the Sponsorship in Programming principles. Sponsorship encourages children to share their hope and influence with their communities, and communications to sponsors, wherever possible, are drawn from children's participation and voice within their own community. Importantly, these activities are inclusive of non-sponsored children.

In 2012 and 2013, 45 field offices invested in building the capacity of staff and community members through piloting 'Communications for Development/C4D'. A number of countries integrated this work with growing learning and life-skills emphasis for children and youth, such as World Vision India's Child Journalist programme. Complementing this movement, our communications staff confronted the challenge of gathering content for supporter engagement in new and empowering ways with 'C4D for Child and Community Voice'. This approach was also used to generate photos and videos for the new child sponsorship promotions, and this has proven to be empowering for children and youth participating in the programmes. The emerging capability also results in more authentic communications with supporters, as children and community partners share their experiences, challenges and aspirations – affirming the value of this integrated approach.

Rapidly increasing access to high speed connectivity and digital technologies, and a growing culture of social networking, led to significant changes in World Vision's standards for children's participation and protection. As support offices, field offices and programme partners have sought to leverage the new opportunities presented by this social networking environment for awareness raising, advocacy, donor recruiting and retention, questions have been raised about the risks to child protection and our organisational responsibilities and capability to exercise due diligence in addressing these risks. A shrinking world and closer communications between the global north and south challenge our traditional child sponsorship approaches.

This issue gained urgency as sponsors and sponsored children sometimes found each other online via social networking sites. Occasional incidents of inappropriate solicitation for funds from the children or their families were brought to World Vision's attention. Some sponsors scanned children's information and shared it on social media sites, eager to share the impact of their sponsorship experience with friends, but inadvertently compromising the child's privacy.[49]

Studies commissioned by World Vision have shown that children were commonly using social media, often with low awareness of how to protect their own safety and privacy. Furthermore, children as individuals and groups perceived internet access and social media as empowering activities. They commonly wanted World Vision to support and facilitate their access. Sponsors generally wanted World Vision to continue facilitating and mediating their relationships with children and communities, and expressed caution about the potential violations of their own privacy. Sponsors expressed keen interest in receiving more programme information and updates online, and having opportunities to share these with their social media networks (World Vision, *Social Media and Child Protection: Premises Toward Developing Partnership Standards for Best Practices*, 2010).

New child protection standards for digital communications and social media were piloted during a global learning period and finalised in 2012. They specified that World Vision would not support direct, unmediated contact between sponsors and children. Standards were established for privacy of information, limiting the personal information available to sponsors through secure channels, and strictly limiting information available in public spaces – e.g. geo-codes must be removed from digital child photos or replaced with the geo-code of the World Vision ADP office in order to limit access to children's specific locations.

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[48] GRI NGOSS Indicator PR5: Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.
[49] GRI NGOSS Indicator PR8: Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.

The most important requirement is to proactively build the capacity of children and youth to stay safe online. The Keeping Children and Youth Safe Online project was initiated in the Middle East and Eastern Europe region. Thus far, 79,113 children and youth in six countries have benefitted from training, along with 12,590 parents and teachers, and 190 World Vision staff. The project documentation and evidence base will be published in 2014. Meanwhile, the tools are now available in nine languages and other field offices are taking up the project as part of their programming plans.

The new child protection principles helped to shape the scope and direction for Sponsorship 2.0. Photos and video content that include children and communities are formatted in ways that encourage sponsors to safely share some content with their families and social networks. The Sponsorship 2.0 10-step guide for support offices requires marketing staff to be prepared for their child protection duties, and to uphold the new child protection standards for digital communications and social media. To date, 219 support office staff have been trained using the Childsafe Cyberspace tool. Field capacity-building on child-safe media content has been extended to 26 participating field offices.

By 2013 all World Vision field offices had adopted a strict global standard for parental consent in allowing children to participate in child sponsorship – including approvals for information, photo and video content to be shared in other countries, and notifying parents of their rights to withdraw consent and erase information at any time, upon notice to World Vision. The new consent forms are required by World Vision with every new child registration, even in the countries that do not require such releases.

Child participation in policy formation

A new World Vision global policy on Child Sponsorship was developed in 2013, reflecting the substantial changes and improvements summarised here. The policy was endorsed through the partnership's Sponsorship Advisory Council and Senior Executive Operating Committee, approved by the World Vision International Board of Directors in May 2014. The policy replaces the old policy from 2003. It establishes the accountability foundation for World Vision's approach to child sponsorship, including principles for programming, marketing and service operations, communications and funding, and the framework for management standards.

Children were involved in reviewing and commenting on the child-focused aspects of the policy draft (leadership and staff from across the Partnership were also consulted). Children were included as key stakeholders in this process because we affirm their right to participate in decisions affecting their lives and to contribute as respected partners in policy-making. Focus groups included 218 children in eight countries – with participation from sponsored children as well as others not registered for sponsorship. Children had opportunities to voice their ideas on the proposed policy through child-friendly focus groups, as well as sharing the impact of sponsorship on their own lives.

The children participated actively and shared valuable insights through the focus group activities. They demonstrated that they were well informed about World Vision projects and activities, and could clearly articulate its impact on the lives of children, families and other community members. One of the overall learnings was that the children perceive themselves as main actors and active participants of change in their communities. They expressed a view that one of World Vision's most important achievements was that its programmes were creating opportunities for children to be heard on the questions concerning their lives, to feel valued and motivated, and to strive for a better future together with other stakeholders.

Supporter engagement and truth in advertising[50]

World Vision supporter engagement focuses primarily on the sustained well-being of children, and also aims to enrich sponsors' lives as they participate with communities to improve the lives of children. In addition to making a financial commitment to the programmes in which sponsored children participate, sponsors have opportunities to get involved by encouraging children and their families, praying, sharing their experience with others, and increasingly acting as partners with

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[50] GRI NGOSS Indicator PR3: Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.

powerful voices for justice for children. Our aim is to take sponsors on a journey towards growing awareness of poverty and justice issues, and the changing values and lifestyles that contribute to a better world for all children.

In 2010, the first global Child Sponsorship Marketing and Communications Messaging Guidelines were established in alignment with the new minimum standards for Sponsorship in Programming. These cover the core values of World Vision's approach to child sponsorship: Child Sponsorship is child-focused; Child Sponsorship is community-based; Child Sponsorship work is tailored to each community's situation; Together, we impact lives; We use resources wisely; and We are Christian.

During 2013, new approaches to promoting child sponsorship were piloted in five fundraising offices, (internally referred to as Sponsorship 2.0). Sponsors are invited to become part of a journey of change with communities for Child Well-being. The pilots for Sponsorship 2.0 encompass new technology platforms and communications, including more photos and brief, informal videos that introduce both the child and the community. Supporters have expressed the high value of these enhancements. The experience of engaging through more vibrant, immediate and authentic connections builds sponsors' trust far beyond the paper-based experience of traditional sponsorship. Early signs are hopeful as we work to revitalise child sponsorship for a new generation of children and supporters, along with their families and communities.

As foreshadowed in the 2012 report, in FY13 the Global Accountability team has agreed on a plan of action with marketing and communication colleagues to work on accountability commitments in these areas. We will report on progress in the FY14 Accountability Report. This work gives us a strong foundation to further our commitment to a code of good practice on marketing, thereby contributing to sector standards in communicating responsibly.

Accountability to affected populations[51]

An Accountability to Children and Communities Learning and Exchange Workshop was held in Geneva 17 to 20 September 2013. The workshop, attended by 35 participants including World Vision staff and external invitees, provided updates and case studies on a number of programme areas:

i. Use of technology within programming – specifically, the accountability considerations around World Vision's Last Mile Mobile Solutions (LMMS) and the subject of informed consent. A study on beneficiary experiences with LMMS is scheduled to take place in mid-2014 and will involve World Vision and other LMMS users.

ii. Accountability in urban contexts – with discussion focused on whether urban contexts present any unique challenges to agencies' accountability practices.

iii. Institutional barriers to accountability – examining the barriers at various levels within an organisation (donor, headquarter, national office, and field), and exploring ways to overcome them.

iv. Vulnerable groups – examples of best practice when programming with children and older people.

v. Accountability and empowerment – looking at practices that enable communities to mainstream learning from World Vision's Citizen Voice and Action programme.

vi. Accountability and partnership – how accountability to communities functions in complex partnerships, and where the challenges and opportunities arise.

A report covering the workshop on accountability to communities is available upon request.

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[51] GRI NGOSS Indicator NGO1: Process for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programmes; GRI NGOSS Indicator NGO2: Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies; GRI NGOSS Indicator 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.

Following the accountability to communities workshop, an agreement was made to begin developing guidance and tools that help World Vision programmes establish feedback and complaint mechanisms. This work will take place throughout 2014.

World Vision UK Beneficiary Feedback Mechanisms grant

In January 2013, World Vision UK, INTRAC and Social Impact Lab won a bid to implement DFID's Global Poverty Action Fund (GPAF) Beneficiary Feedback Mechanisms (BMF) pilot project. This project will test three approaches to Beneficiary Feedback Mechanisms in nine GPAF projects in seven countries.

The project is based on the Theory of Change that beneficiary feedback will lead to greater accountability between recipients, donors and implementers, which leads to better decision-making and development results.

The findings will contribute to the evidence base of how, and under what conditions, beneficiary feedback improves development results and the level of resources required to design and manage a BFM for meaningful impact. This is designed to help DFID roll out tried-and-tested mechanisms across their programmes in the future, and share this approach with civil society organisations and other donors. During 2013, World Vision UK worked on developing the technical design of the project and the first context analysis visits are expected to take place in 2014.

Humanitarian accountability

Promoting accountability to communities in disaster management

World Vision's Humanitarian and Emergency Affairs (HEA) team have led efforts to make disaster management practices accountable to communities and aligned with World Vision and international standards.

World Vision Myanmar piloted rapid assessment questions for community members to identify solutions to their felt needs. Qualitative data slowed down analysis, however, so for these questions to be included in future rapid assessment tools it will need to be designed in a way that is quantifiable (e.g., a drop-down menu of likely solutions and an option for 'other' if the community members identify a solution not on the list).

World Vision Lanka has aligned accountability commitments within the Development Programme Approach (DPA) and is building indicators into baselines, monitoring and semi-annual reports and evaluations. World Vision Bangladesh has developed a comprehensive accountability monitoring system for an ECHO-funded project.

Table 16: Building capacity for accountability – Training in FY13

Uganda multi lab	An integrated learning lab (LL) took place in November 2012 with participants from: Kenya, Uganda, Ethiopia, Somalia, Sudan, South Sudan, Tanzania, Rwanda and Zimbabwe. This LL's focus was to build the capacity of staff in the East Africa region on rapid assessments, accountability and programmes during emergency situations.
Africa Regional Disaster Management Team (RDMT)	Global Centre HEA and the three Africa HEA teams collaborated to bring together staff from East, West and Southern Africa for a training and emergency simulation exercise in April 2013. Similar to the Uganda Learning Lab, the training was run in three tracks: response managers, emergency communications, and programming (which incorporated DME, Accountability and Programme Officers).
Philippines phone lab	In June 2013, the South Asia and Pacific Office (SAPO) conducted a learning lab on smart phones for data collection, using the Basic Rapid Assessment Tool (BRAT) and including accountability in emergencies. Through the do-to-learn (D2L) approach, the learning lab participants gained new skills by going to the field to conduct a real survey using smart phones.
Training in the Horn of Africa	• East Africa Integrated Learning Lab, Uganda • Humanitarian Accountability and prevention of sexual exploitation and abuse (PSEA) training for Pwani Sub Branch

	• Sphere Standards Training for Associate Directors and Programme Officers of World Vision Kenya • Sphere Standards Training for Frontline Sector Staff of World Vision Kenya • Simulation Training for National Disaster Management Teams of national ofices in East Africa Region (East Africa Simex) • Frontline SMS training for Kenya to facilitate the use of SMS technology in Information Provision, Polls and Feedback Mechanism • Emergency Simulation Training, Arusha, Tanzania • H-Accountability/H-Protection Training for Tongo and Dollow Adow refugee camps, Ethiopia • OCHA's Civil Military Coordination Section (CMCS) and the UN-CMCoord Training • Humanitarian Protection and Accountability Training, Rwanda
Capacity building in the AP regions	Over 120 staff in the Asia Pacific Region received training on accountability in relation to their work. Seven staff in the region now have specific responsibilities for ensuring accountability to communities. This includes: the appointment of a HEA DME and Accountability officer in World Vision Bangladesh; a World Vision India 25 per cent secondment for a DFID-funded beneficiary feedback mechanism pilot; and appointment of focal points for accountability on the Nepal, Myanmar and Vietnam National Disaster Management Teams. This adds to two existing staff in the region, one for an ECHO-funded project in Bangladesh and one in World Vision Cambodia.

Case study: World Vision Ethiopia

After attending the Accountability Learning Lab, World Vision Ethiopia started implementing the following:

- **Plan and implement programme accountability:** The management team decided to conduct a programme accountability framework (PAF) assessment for every programme in the cluster, starting with the ADP design for Acaba ADP and baselines in Aber and Aboke ADPs.
- **Share information with and promote participation of communities**: ADPs in World Vision Ethiopia use the DPA to develop ADP designs. This approach promotes the full participation of the community in programming. The programme teams used the PAF to enrich the DPA processes, using community forums to share programme information, discuss reports, and take suggestions. In Aber ADP, the communities requested that all income and expenditures of public funds be published to increase accountability and transparency. The PAF has also deepened the involvement of children in development processes – in Aboke ADP they participated in budget conferences; this is the first time the government has invited them.
- **Collect and act on community feedback and complaints**: To ensure that World Vision Ethiopia programmes collect and act on community feedback and complaints, the programmes team created a complaints desk at each ADP staffed by programme support assistants.

In Aber ADP, there were complaints that parents of registered children did not receive vital information because the information was passed through the child monitors. The parents recommended the use of bulk short message service (SMS) messages to disseminate information specific to ADPs. The ADP conducted an assessment that showed 90 per cent of parents of registered children had mobile phones. Based on these results, the ADP created a database with contact details for the parents of registered children and plans to use SMS to provide updates.

Rapid assessment

The Basic Rapid Assessment Tool (BRAT) was revised and tested in a number of locations during FY13. The BRAT (administered using Smartphones) allows World Vision to engage with communities in the immediate hours/days following a response to get community views on the disaster, its impact and their needs. Accountability-specific questions were incorporated, with questions related to preferred/trusted information sources and access to these sources in the aftermath of disaster. As a result of a number of trainings and tests, the BRAT was finalised and ready for use in the DRC and Jordan responses.

Learning with partners

In April 2012, World Vision joined the CDAC (Communication with Disaster Affected Communities) Network – a unique cross-sector initiative that brings together leading humanitarian and media development agencies alongside technology providers to ensure effective two-way communication with disaster affected communities. World Vision International also sits on the Board. World Vision hosted a CDAC simulation focused on demonstrating the importance of two-way communication in emergency responses and highlighting the need for collaboration. It ran over two days, with 60 participants from 35 organisations. World Vision also hosted a 101 Seminar for a number of CDAC Members, focused on using SMS for community engagement. It was led by Laura Hudson Walker, CEO, FrontlineSMS.

HEA commissioned a team of Masters in Public Administration students from Syracuse University to carry out a desk review and provide a comparative analysis of its Programme Accountability Framework. The research team reviewed the PAF against accountability frameworks from corporate, government, NGO and umbrella organisations, identifying strengths and gaps to inform policy discussions and field implementation.

End–of–programme evaluations

The Horn of Africa (HOA) and Sahel Food and Nutrition Crisis (SFNC) end-of-programme evaluations, conducted in FY13, included specific questions about our accountability functions, posed to both response staff and community members.

Findings from staff
Accountability practices improved programme quality through better engagement with communities. Respondents were enthusiastic on the whole about accountability practices, citing training and implementation of the Programme Accountability Framework (PAF) as successful.

In some countries strong collaboration with communities was shown on planning, the food programme was improved, and doors were opened for better engagement with influential leaders. Challenges mostly resulted from accountability practices being emphasised only in concentrated pockets rather than mainstreamed across the response. The findings highlighted the tendency for issues not identified early enough through accountability practices to become much more critical.

Findings from community members

According to survey responses from 2,794 households across four countries, World Vision's information provision mechanisms showed most strength in relaying timely information about what projects would be implemented, when, and who would benefit. Information about the right to complain and the methods for providing feedback or complaints was not as well disseminated.

World Vision most often consulted communities through meetings with groups, but most community members did not rate World Vision consultation as very regular for any method. Households were encouraged to provide feedback to World Vision, but many did not understand the mechanism for offering feedback and complaints.

Food programming

In FY13, Complaint Response Mechanisms (CRM) remained a critical standard in the implementation of any food programmes. Beneficiaries must be able to share their concerns and receive proper responses. Particularly with the introduction of Ministry-Wide Risk Assessment Plans (MWRAP) across the World Vision Partnership, CRMs were prioritised as risk-mitigating factors that require regular monitoring during audit reviews.

In addition, FY13 saw an external study conducted on World Vision's effective use of CRMs. World Vision Sudan partnered with the Active Learning Network for Accountability and Performance in Humanitarian Action (ALNAP) and Collaborative Learning Projects (CDA) to conduct a case study on setting up and using feedback mechanisms in South Darfur to improve impact and accountability. The research on beneficiary feedback mechanisms in humanitarian settings aimed to study the effectiveness of humanitarian feedback mechanisms and produce evidence-based guidance for agencies (http://www.alnap.org/story/164).

Strategic management of risk

In FY13, food, finance and operations audit teams across World Vision were combined into one integrated Global Internal Audit (GIA), paving the way for one-stop-shop risk-based audits of World Vision offices. GIA and the Food Programming Monitoring Group (FPMG) worked closely together to roll out the Ministry-Wide Risk Assessment Plan (MWRAP) to the national offices with food programmes.

The first set of MWRAPs were completed, reviewed and rolled out by all field offices for food assistance programmes. MWRAP is a tool that provides the field offices with the ability to assess their risks and come up with mitigating measures. With this plan, GIA only covers high risk areas. Countries with low and medium risk can take responsibility for risk management with regional/internal audits.

The Risk Management Committee continued to meet in FY13, helping FPMG and internal stakeholders manage financial, legal and compliance risks related to commodities reporting, internal control structures, risk management and compliance systems, and audits. In FY13, the committee reviewed and endorsed the second set of amendments to the Food Resources Manual, followed up on key risk management issues arising from field offices, recommended appropriate actions, and reviewed and made recommendations on field office capacity and context-analysis – among other things.[52]

Accountability and partnership

Ensuring that World Vision meets its own accountability commitments is challenging enough when we are the direct programme implementer. Working in partnership creates further challenges that we need to appreciate and address.

It is in World Vision's interest to ensure partners are aware of our accountability standards and have the capacity to support our agency accountability commitments – such as ensuring there are safe and accessible community-level feedback and complaints mechanisms in place. As there have been no specific studies conducted of how World Vision conducts programme accountability in partnership, we lack information on what constitutes best practice in this area. In June 2013, a field visit and study was undertaken in one of World Vision's most progressive development programmes, to identify and gather information on potential best practice around accountability in partnership. The study was conducted in collaboration with World Vision's East Africa Regional Office. They are now adopting the recommendations into their regional programming.

The report, *Study on complaint and response mechanisms in Angurai Integrated Programme Area with a focus on partnership* (25 September 2013, Anna Wood *et al*, Global Accountability, World Vision International) is available upon request.

Citizen Voice and Action link to programme accountability

Citizen Voice and Action (CVA) is known to contribute to positive development outcomes for communities. So far, though, there is little information on whether communities apply their CVA skills and learning in other aspects of their lives – one of these being to demand greater accountability from World Vision itself.

A basic review of a handful of World Vision case studies on CVA tentatively suggest a possible diffusion of CVA ideas and thinking into wider programme activities and a link to positive changes in behaviour and attitudes among communities and World Vision staff. The extent of this and the implications for World Vision's programme accountability are not known.

In June 2013, a pilot study in a selection of World Vision India's ADPs aimed to verify whether communities exposed to the CVA approach are more likely to demand accountability from World Vision for meeting agreed expectations. It also attempted to assess whether this leads to greater accountability and sought to identify CVA tools and practices that will support programme accountability efforts.

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[52] The FPMG 2013 Annual review gives more details on FPMG work.

The findings from the initial visit and pilot study were inconclusive, but further studies are being considered.

Responding to staff feedback and complaints[53]

The Integrated Incident Management System (IIMS), launched in 2012, handled a total of 43 incidents over the course of FY13. Of these, 21 were found to be unsubstantiated, eight were partially substantiated, four were substantiated and 10 were recorded as Unable to Investigate/No Action Required.

The majority of incidents involved alleged violations of policy, misconduct or inappropriate behaviour. There were seven reported allegations of discrimination and three of harassment.[54]

Table 17: IIMS Investigation Incidents

Primary Issue	Outcome	Actions Taken
Concern (3)	Unsubstantiated	Allegations not related to misconduct or policy and/or legal violations.
	Partially Substantiated	Following investigation
	Unable to Investigate	Allegations not credible enough to warrant an investigation
Conflict of Interest (5)	Partially Substantiated (2)	Following investigation
	Substantiated	Following investigation
	Unsubstantiated (2)	Following investigation
Data Privacy	Unsubstantiated	Following investigation
Discrimination (7)	No Action Required	Allegations not related to misconduct or policy and/or legal violations.
	Partially Substantiated (2)	Following investigation
	Unable to Investigate	Complaint was too broad for any reasonable follow-up action.
	Unsubstantiated (3)	Following investigation
Harassment (3)	Unable to Investigate	Allegations not credible
	Unsubstantiated	Following investigation
	Substantiated	Following investigation
Misconduct or Inappropriate behavior (7)	Unable to Investigate (4)	No action required, or not enough information available
	Substantiated	Following investigation
	Unsubstantiated (2)	Following investigation
Retaliation	Unsubstantiated	Following investigation
Sexual Harassment	Unable to Investigate	Not enough detail provided
Violation of Policy (14)	Partially substantiated (2)	Following investigation
	Substantiated	Following review
	Unsubstantiated (10)	Following investigation
	Unable to investigate	Not enough detail provided
Wrongful Termination	Partially Substantiated	Following Investigation

Besides incidents reported through the Integrity and Protection Hotline, six sexual harassment allegations were reported to People and Culture in FY13. In three cases, the allegations were investigated and found to be unsubstantiated. In one support office an allegation was partially

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[53] GRI NGOSS Indicatior NGO9: Mechanisms for workforce feedback and complaints, and their resolution.
[54] GRI NGOSS Indicator HR4: Total number of incidents of discrimination and actions taken.

substantiated and the employee received a corrective action. In the other two cases the allegations were investigated and substantiated, and employment was terminated.

Protection

World Vision has seen a significant increase in reporting of child protection incidents after launching a new Whistleblower and Integrated Incident Management system, and the development of Child Protection Incident Preparedness Plans for every field office.

The increase in reporting in FY13 confirmed World Vision's concerns, expressed in previous reports, about the likelihood of protection incidents going under-reported where dedicated systems are lacking. In the first six-monthly report following the introduction of the new reporting and incident management system, 16 level-3 incidents (any child protection allegation or incident involving harm to a child by a World Vision-related person (staff, volunteer, donor, etc.), or death or serious injury to a child while participating in a World Vision activity) were recorded – higher than any previous reporting period. In past years, seven or eight was usual. We also saw a great increase in reports of level-1 incidents (incidents which are not committed by World Vision staff members/personnel, board/advisory council members, volunteers, interns, contractors, consultants, donors, sponsors, partners or other World Vision affiliates), with a six-month total of 422 – up from a previous high of 185. World Vision has also improved coordination between Child Protection, Fleet Safety and Security to share information on children injured by vehicles. Beginning in this fiscal year, any such incidents reported to either department are now automatically shared with the other to determine who leads or monitors.

Recent changes in the reporting system have resulted in higher reporting than ever before – a clear indication that they have helped increase effectiveness, strengthening World Vision's ability to make strategic decisions around safeguarding, as well as programming and advocacy.

FY13 also saw important initiatives in aligning and strengthening the efforts of Audit and Child Protection. This should lead to further strengthening of accountability to communities and donors in regards to child protection standards, which will be reported on in the FY14 Accountability Report. In response to a governance resolution to strengthen efforts toward child protection outcomes, World Vision is planning to develop accountability measures focused on improving our strategic and programmatic efforts.

World Vision also continues its efforts to safeguard vulnerable children and adults through its work on PSEA (preventing sexual exploitation and abuse) by NGO staff. Further training has been rolled out through the training programmes of accountability, security and protection teams. World Vision has committed to undertaking training of SEA investigators in every region, with the first workshop taking place in March. High-level work to address PSEA has also taken place in the Philippines Haiyan and Syria humanitarian responses. World Vision continues to play an active role in PSEA through UN and NGO inter-agency networks.

The journey continues

This report is the fifth that World Vision's Global Accountability team has prepared using the NGO Sector Supplement that was developed at the initiative of the International NGO Charter of Accountability Company jointly with the Global Reporting Initiative.

Our involvement in the Charter Company and use of the GRI framework has helped to ensure a comprehensive and consistent approach to accountability among leading international NGOs. It has provided a rigorous framework for assessment of the approaches and systems developed within World Vision as well as opportunities for learning from the experience of NGO and CSO peers in different parts of the world and in different sectors.

On the basis of this shared experience, we are better placed to provide evidence of our intention to strive for the highest levels of personal and professional integrity, explaining the choices made to optimise the use of the resources entrusted to us to support the realisation of our vision for present and future generations of children around the world.

We celebrate the increase in space for greater transparency and full and frank discussion on the challenges we face, welcoming informed, objective feedback from members of the Independent Review Panel and constructive feedback from our critics.

We hope you will continue to accompany us and thank you for your interest and support.

Annex 1: GRI Level B Reporting Schedule[55]

(Shaded sections indicate GRI NGOSS Level C requirement.)

Disclosure	Description	Page
Profile Disclosures		
Strategy and analysis		
1.1	Statement from the most senior decision-maker of the organisation	iii
Organisational Profile		
2.1	Name of the organization	As in 2012
2.2	Primary activities. How these activities relate to the organisation's mission and primary strategic goals.	As in 2012
2.3	Operational structure of the organisation, including national offices, sections, branches, field offices, main divisions, operating companies, subsidiaries, and joint ventures.	As in 2012
2.4	Location of organisation's headquarters.	As in 2012
2.5	Number of countries where the organisation operates.	
2.6	Details and current status of not-for-profit registration.	As in 2012
2.7	Target audience and affected stakeholders.	As in 2012
2.8	Scale of the reporting organisation.	4
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	5
2.10	Awards received in the reporting period.	8
Reporting parameters		
Report profile		
3.1	Reporting period.	ii
3.2	Date of most recent previous report.	ii
3.3	Reporting cycle.	ii
3.4	Contact point for questions regarding the report or its contents.	ii
Report boundary		
3.5	Process for defining report content	As in 2012
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased premises, joint ventures, suppliers).	As in 2012
3.7	State any specific limitations on the scope of boundary of the report.	As in 2012

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[55] 3.12: Table identifying the location of the standard disclosures in the report.

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 in 2012
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report	As in 2012
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).	As in 2012
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	None
GRI Content Index		
3.12	Table identifying the location of the standard disclosures in the report.	43
Assurance		
3.13	Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organisation and the assurance provider(s).	As in 2012
Governance, Commitments and Engagement		
Governance		
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.	As in 2012
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.	As in 2012
4.3	For organisations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	As in 2012
4.4	Mechanisms for internal stakeholders (e.g., members), shareholders and employees to provide recommendations or direction to the highest governance body.	As in 2012
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organisation's performance (including social and environmental performance).	As in 2012
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organisation's strategy on economic, environmental, and social topics. Also address qualifications and expertise relating to guiding program effectiveness.	6
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	6–7

4.9	Procedures of the highest governance body for overseeing the organisation's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with nationally and internationally agreed standards, codes of conduct, and principles.	5–7
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.	5–7
	Commitments to external initiatives	
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organisation. Article 15 of the Rio Principles introduced the precautionary approach. A response to 4.11 could address the organisation's approach to risk management in operational planning or the development and introduction of new products.	As in 2012
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses. Include date of adoption, countries/operations where applied, and the range of stakeholders involved in the development and governance of these initiatives (e.g., multi-stakeholder, etc.). Differentiate between non-binding, voluntary initiatives and those with which the organisation has an obligation to comply.	As in 2012
4.13	Memberships in associations (such as industry associations), coalitions and alliance NGO memberships, and/or national/international advocacy organisations.	1
4.14	List of stakeholder groups engaged by the organisation.	As in 2012
4.15	Basis for identification and selection of stakeholders with whom to engage.	As in 2012
4.16	Approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	As in 2012
4.17	Key topics and concerns raised through stakeholder engagement, and organisation's response	30
	Programme Effectiveness	
	Affected stakeholder engagement	
NGO1	Process for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programmes.	34
	Feedback, complaints and action	
NGO2	Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies	34
	Monitoring, evaluation and learning	
NGO3	System for program monitoring, evaluation and learning, (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated.	22
	Gender and diversity	
NGO4	Measures to integrate gender and diversity into program design and implementation, and the monitoring, evaluation, and learning cycle.	28

	Public awareness and advocacy	
NGO5	Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns.	26
	Coordination	
NGO6	Processes to take into account and coordinate with the activities of other actors	As in 2012
	Economics	
	Resource allocation	
NGO7	Resource allocation	4
	Ethical fundraising	
NGO8	Sources of funding by category and five largest donors and monetary value of their contribution	9
	Economic performance	
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	9
EC2	Financial implications and other risks and opportunities for the organisations activities due to climate change	As in 2012
EC3	Coverage of the organisation's defined benefit plan obligations	As in 2012
EC4	Significant financial assistance received from government	9
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation	Not reported
EC6	Policies, practices and proportion of spending on locally-based suppliers at significant locations of operation.	14
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation	12
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement	As in 2012
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts	As in 2012
	Environment	
EN1	Materials used by weight and volume and GRI Indicator	As in 2012
EN2	Percentage of materials used that are recycled input materials	As in 2012
EN3	Direct energy consumption by primary energy source	As in 2012
EN4	Indirect energy consumption by primary source	As in 2012
EN5	Energy saved due to conservation and efficiency improvements	As in 2012
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives	As in 2012
EN7	Initiatives to reduce indirect energy consumption and reductions achieved	As in 2012
EN8	Total water withdrawal by source	As in 2012
EN9	Water sources significantly affected by withdrawal of water	As in 2012

EN10	Percentage and total volume of water recycled and reused	As in 2012
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	As in 2012
EN12	Description of significant impacts of activities, products and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	As in 2012
EN13	Habitats protected or restored	As in 2012
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity	As in 2012
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	As in 2012
EN16	Total direct and indirect greenhouse gas emissions by weight;	As in 2012
EN17	Other relevant indirect greenhouse gas emissions by weight	As in 2012
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved	As in 2012
EN19–EN25		As in 2012
EN26	Initiatives to mitigate environmental impacts of activities, products and services, and extent of impact mitigation	As in 2012
EN27	Percentage of products sold and their packaging materials that are reclaimed by category	As in 2012
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	7
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce	As in 2012
EN30	Total environmental protection expenditures and investments by type	As in 2012
Labour and Decent Work		
LA1	Total workforce, including volunteers, by employment type, employment contract, and region. Commentary added to include volunteers. Commentary added to identify the different categories of volunteers by frequency and function. Commentary added to invite reporting on number of volunteers by type. Reference added.	10
LA2	Total number and rate of employee turnover by age, group, gender and region.	12
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, major operations	As in 2012
NGO9	Mechanisms for workforce feedback and complaints, and their resolution	39
LA4	Percentage of employees covered by collective bargaining agreements	As in 2012
LA5	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements	Not reported
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	As in 2012

LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities (including among volunteers) by region.	16
LA8	Education, training, counselling, prevention, and risk control programmes in place to assist workforce members, their families, volunteers or community members regarding serious diseases.	As in 2012
LA9	Health and safety topics covered in formal agreements with trade unions	As in 2012
LA10	Average hours of training per year per employee, by employee category. NGO commentary added to include volunteers	Not Reported
LA11	Programs for life skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings. NGO commentary added to include volunteers	As in 2012
LA12	Percentage of employees receiving regular performance and career development reviews	As in 2012
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	12
LA14	Ratio of basic salary of men to women by employee category.	13
Human Rights		
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening	As in 2012
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken	As in 2012
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	As in 2012
HR4	Total number of incidents of discrimination and actions taken	39
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights	As in 2012
HR6	Operations identified as having significant risk for incidents of child labour and measures taken to contribute to the elimination of child labour	As in 2012
HR7	Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour	As in 2012
HR8	Percentage of security personnel trained in the organisation's policies or procedures concerning aspects of human rights that are relevant to operations	As in 2012
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken	As in 2012
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	34
SO2	Percentage and total number of programs / business units analysed for risks related to corruption	18

SO3	Percentage of employees trained in the organisation's anti-corruption policies and procedures	As in 2012
SO4	Actions taken in response to incidents of corruption	18
SO5	Public policy positions and participation in public policy development and lobbying	26
SO6	Total value of financial and in-kind contributions to political parties, politicians and related institutions by country	As in 2012
SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes	7
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	7
Product Responsibility		
PR1	Life cycle stages in which impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	30
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	As in 2012
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	33
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	As in 2012
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	32
PR6	Programs for adherence to laws, standards, and voluntary codes related to fundraising and marketing communications, including advertising, promotion and sponsorship. NGO commentary added to invite reporting on complaints of breaches of standard for fundraising and marketing communications.	30
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	As in 2012
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	32
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	As in 2012

Annex 2: Voluntary disclosures related to the United States Internal Revenue Service (IRS) Form 990

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 organisation 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 significant diversion of the organisation's assets?
A. *See pages 18–19 of the main accountability report for a summary of fraud losses in all World Vision Partnership entities, including microfinance entities affiliated with VisionFund International (WVI's microfinance subsidiary). As the Form 990 is not filed on a consolidated basis, a 990 will not include diversions of assets that occurred in affiliated entities outside of the corporate entity World Vision International (or VisionFund International for VFI's 990). Some of the incidents reported in the main report occurred in such affiliated entities. There were two 'significant diversions' as defined in the Form 990 which occurred within the WVI corporate entity, both of which were in WVI's branch office in Zambia, as follows:*
    1. Fraud resulting from collusion between staff and outside vendors and bankers; approximately US$262,000; staff terminated and criminal charges filed.
    2. Internal staff fraud in procurement transactions; approximately US$306,000; staff terminated and criminal charges filed.

Q. Did the organisation make any significant change to its organisational documents since last year?
A. *No.*

Q. Does the organisation have members or stockholders?
A. *Yes, the voting members of the Council are the members of World Vision International.*

Q. Does the organisation have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?
A. *Yes.*

Q. Are there any governance decisions of the organisation reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?
A. *Yes, the World Vision International Council must approve certain high-level amendments to the Bylaws and Articles of Incorporation.*

Q. Did the organisation 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 organisation have local chapters, branches or affiliates?
A. *No. However, it does have affiliated national entities in various countries around the world. For more information please see 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?
A. *Yes.*

Q. Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee or disqualified person outstanding as of the organisation's tax year?
A. *No.*

Q. Were there any independent contractors that were paid over $100,000?
A. *Yes, see table 12 on page 14 of the main accountability report.*

Policies and Practices

Q. Does the organisation 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 organisation 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 organisation have a written whistleblower policy?
A. *Yes. Link to policy: https://secure.ethicspoint.com/domain/media/en/gui/24325/policies.html*

Q. Does the organisation have a written document retention and destruction policy?
A. *WVI 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 organisation 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 organisation adopted a written policy or procedure requiring the organisation to evaluate its participation in joint venture arrangements under applicable US federal tax law, and taken steps to safeguard the organisation's exempt status with respect to such arrangements?

A. During FY13 WVI continued to participate in a venture with for-profit entities to explore new approaches in supply chain management for the humanitarian sector. Participation in this project is in furtherance of World Vision International's exempt purposes, and the participation was 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 Organisation have lobbying costs?

A. No. Not as defined under US federal tax law, although it does engage in general advocacy activities.

Q. Describe whether – and if so, how – the organisation 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, 2013 and 2012 are available at http://www.wvi.org/accountability. 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 1 of the World Vision International audited financial statements.

Executive Office
Waterview House 1
Roundwood Avenue, Stockley Park
Uxbridge, Middlesex
UB11 1FG
United Kingdom

International Liaison Office
Chemin de Balexert 7-9
Case Postale 545
CH-1219 Châtelaine
Switzerland

**Brussels and European Union
Representation ivzw**
18, Square de Meeûs 1st floor
Box 2 B-1050, Brussels
Belgium

United Nations Liaison Office
919 2nd Avenue, 2nd Floor
New York, NY 10017
USA