

Feedback from the Independent Review Panel Review Round April 2014

Berlin, 11 June 2014

Dear Kevin Jenkins,

Thank you for submitting your accountability report to the Charter's Independent Review Panel for assessment. As in previous years we found that the quality of reports is generally improving, demonstrating greater institutional commitment and more evidence that mechanisms are working in practice. Before providing individual feedback on your organisation's report, allow us however to highlight three areas of general concern:

1.) Accountability is a pro-active tool to develop and deliver on key value propositions of an organisation (3.5)

Accountability is all too often perceived as a defensive tool, when it is really a mechanism to pro-actively define what an organisation wants to be held accountable for i.e. delineating key parameter of its identity and drive organisational development accordingly. The profile disclosure 3.5 looks like a rather technical question on how the report is compiled; but it covers a lot more by asking: how do you use the report as an opportunity for a cross functional systematic and critical reflection on how accountability is best implemented and underpins the legitimacy and quality of your organisation's work. Please describe under 3.5 how you use the reporting process to embed accountability into your organisation. Against this background Members are also strongly encouraged to place the Charter logo prominently on their website and to further link to the Charter website, so that stakeholders know what to hold you accountable against.

2.) Complaints Handling Mechanisms (NGO2)

Having a fully functioning complaints handling mechanism in place is the only Minimum Standard for Charter Members so far. The Panel is very concerned about rather slow progress by many Charter Members to comply with this. We have therefore decided to ask the Charter Board to look into implementing a timeline policy for compliance. In our view the leeway should be no longer than two to maximum three years after a Minimum Standard has been adopted. You find examples of well-functioning complaints handling mechanisms in the Good Practice document on the Charter website, capturing good examples from this and previous reporting rounds.

3.) Succinctness and communication quality

There is a danger that accountability standards develop a life of their own and become increasingly complex and detached. We have noted that Charter reports tend to get longer without necessarily providing more relevant information. It is important however to use these reports to actively communicate internally and externally how accountability is an integral part of your organisation and strengthens the quality of your work. In order for these reports to be read, we suggest that they should https://example.com/have a maximum of 40 pages. For each GRI indicator it is sufficient to report three things:

- a) Do you have policies and processes in place to address the issue?
- b) Do you have evidence that it is embedded in systematic practice?
- c) Is there evidence to show that this has led to improved quality of work?

Sometimes the Panel asks for more information. We are aware of this and try to limit it. But with all questions we encourage you strongly to be as succinct as possible, and take the above three parameters as guidance. Also try to avoid repetition and where illustrations are given, please keep these brief. Plain language and a minimum of acronyms are also welcome. Organisations who wish to merge their accountability report with the annual report are encouraged to additionally provide a separate and more reflective addendum relating to the Charter if the annual reports do not embrace that due to a desire to be more promotional.



Organisation-specific feedback to World Vision International:

World Vision International's sixth accountability report is very comprehensive and has improved from last year's report. Its length is, however, a challenge. While in substance there is some very good information, it is difficult to find concise answers in plain language that speak to a broader audience. Moreover, the table at the back referencing where to find relevant information with regard to Charter indicators is often not correct.

Highlighting the key challenges in green boxes throughout the report provides an honest and self-critical way to address development needs for the organisation. This is very much appreciated since the reporting exercise should be used as an opportunity to drive organisational development. Additionally, the **GAP Analysis Table** at the end of this feedback letter also shows that previous promises have not consistently been followed up.

Overall, World Vision has a number of very good policies in place in all areas of accountability. It is important, however, to step up with providing **evidence** that these policies are actually well known by staff, implemented in practice and lead to positive management responses. How have specific accountability commitments and practices led to concrete organisational developments?

World Vision is commended for **Good Practice** approaches in their opening statement (1.1) providing a strong commitment to help progress accountability not only in their organisation, but across the entire sector. The organisation's commitment to "tailored" responses further embraces accountability from an inclusive perspective as a driving factor. The following areas are also regarded as **Good Practice** examples: staff compensation and benefits (4.5), practices to ensure Board efficiency (4.10), identifying key stakeholders (4.15) and processes for the formulation of advocacy positions (NGO5). Areas where progress is needed include a better narrative on and more aggregated information from national entities at the global level. World Vision initiatively reported on a large number of non-mandatory indicators in order to be eligible for a Level B report with GRI. The assessment mandate of the Panel does not cover these extra indicators, but it welcomes the extra effort.

World Vision is commended for taking responsibility not only for its own accountability but also in numerous initiatives to improve the sector's accountability standards. To underpin its **public commitment to accountability**, however, World Vision is strongly encouraged to prominently place the Charter logo on its website. Only if people know what to hold organisations accountable for, can they do so. For the same reasons it is also strongly encouraged to reflect on how a broader target audience can be better reached with a more succinct report.

Our intention is that this letter, and any response you may wish to provide, is made publicly available on the Charter website, along with your report. You can find the reports that were previously reviewed on the Charter website. However, should there be errors of fact in the feedback above or in the note below we would of course wish to correct these before publication. Please share these comments or corrections by 10 July 2014.

If you have any other feedback or comments on our work, please share with us by sending them to the Charter Secretariat. We would very much like to hear your views.

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Yours sincerely,

Richard Manning · Louise James · Wambui Kimathi · Michael Röskau · Janet Kiragu · Rhonda Chapman



Review Round April 2014 Cover Note on Accountability Report

World Vision International

Reporting period: 01 October 2011 – 31 December 2012 (Financial information for FY2012)

PROFILE DI	SCLOSURES
	I. Strategy and Analysis
1.1	Statement from the most senior decision-maker Fully addressed The statement of the most senior decision makers in the organisation shows a strong commitment to accountability for World Vision. It can be regarded as Good Practice to include in this a commitment to supporting the sector's accountability standards and World Vision is giving good examples of where it has done so. It would be helpful to understand a bit more how this commitment to accountability has effectively and practically shaped World Visions strategy and senior management decisions in the increasingly more complex world the organisation describes.
	II. Organisational Profile
2.1 – 2.2	Name of organisation and primary activities Fully addressed
2.3	Operational structure Fully addressed The report states that World Vision's operational structure has not changed from the information provided in the 2010 report (see here , p.11-17).
2.4 – 2.6	Headquarter location / Nature of ownership Fully addressed The report refers to its website ("Where we work") and states that there are 53 members (p. 17).
2.7	People served Fully addressed In the future, this indicator will be deleted as 4.14 asks for key stakeholders, of which beneficiaries are evidently a key part.
2.8 – 2.9	Scale of organisation / Significant changes to previous reporting Fully addressed The answer now includes an estimated number of volunteers.
2.10	Awards received Fully addressed World Vision can be commended for its VisionFund International microfinance institutions (MFIs) having won a number awards in 2012.



III Report Parameters		
	III. Report Parameters	
3.1 – 3.4	Reporting period / Date of most recent report / Contact person Fully addressed	
	The narrative report covers the period from 01 October 2011 to 31 December 2012 and the financial information applies for FY2012.	
3.5	Reporting process Fully addressed The answer describes a thorough and committed process from World Vision's senior management to develop this report. They can also be commended for actively disseminating the report to relevant stakeholders. More information would be welcome in the next report on how feedback from the staff, the Panel and other key stakeholders is processed in the organisation and if there is a defined plan and active monitoring of progress on accountability commitments between reports.	
3.6 – 3.7	Report boundary / Specific limitations Fully addressed	
3.8	Basis for reporting Fully addressed World Vision gives a thorough explanation of the basis on which data from national entities, owned subsidies etc. are included in the financial statements of the entire organisation. It would be good to get a clearer indication on how World Vision ensures affiliate entities also adhere to the accountability commitments the organisation has made on the global level. To which extent have the national entities submitted qualitative and quantitative data (beyond the financial data mentioned under 3.5) to inform this report?	
3.10 – 3.13	Reporting parameters Fully addressed	
IV.	V. Mission, Values, Governance, and Stakeholder Engagement	
4.1	Governance structure Fully addressed The report provides a clear overview on World Vision's governance structure at the Board level. The report links to the 2010 report (see here , p.11-17) for an overall governance structure of World Vision International. The diversity of the Board enables more different perspectives. However, the Panel notes that the presence of women is comparably low. How does this specific governance structure optimally support the achievement of World Vision's mission in practice?	
4.2	Division of power between the governance body and management Partially addressed The answer provides relevant information on the World Vision President being the only executive out of 24 Board directors. In addition, this section should also describe how responsibilities are divided between the Board and the	



	management and/or executives. Some of this information is given in different parts of the report, though not referenced in the GRI table (e.g. p.21).	
4.3	Independence of Board Members Fully addressed	
4.4	Feedback from internal stakeholders Partially addressed The report provides information on meaningful mechanisms for staff and internal stakeholders to provide recommendations to the Board. In the next report, the Panel welcomes evidence that these processes work well in practice and have led to positive management response.	
4.5	Compensation and benefits Fully addressed World Vision provides very good information about the full package of compensation and benefit to its executives and staff. It strikes a good balance between the necessity to attract and retain good staff and the need to be particularly mindful in spending its resources. World Vision's Total Rewards Philosophy can be seen as Good Practice.	
4.6	Managing conflicts of interest Fully addressed World Vision describes a sound policy in place for detecting and managing conflicts of interest. Evidence that this policy is working well in practice are welcome for the next report.	
4.8	Internally developed codes, principles or values Fully addressed	
4.10	Ensuring performance of highest governance body Fully addressed World Vision describes a sound process for ensuring the necessary set of competencies as well as good representation of key stakeholders in the International Board. The comprehensive processes of self and peer evaluation can be seen as Good Practice. It would be interesting to hear what kind of results came out of the evaluation processes and how that was acted upon in the next report.	
4.10 / 4.12	Governance performance, Commitments to external initiatives Fully addressed	
4.14	List of stakeholders Fully addressed Please note: There is an overlap between indicators 2.7, focusing on the beneficiaries, and 4.14, focusing on broader stakeholders the organisation engages with. Since beneficiaries are also key stakeholders these two indicators will be merged into one in future reports, so that there is no doubling of information.	
4.15	Basis for identification of stakeholders Fully addressed World Vision describes a very comprehensive process for strategy	



	development including the identification of relevant stakeholders at all levels of the organisation. The list of criteria determining the value of the external relationship (p.91) is very good. Overall the approach can be seen as Good Practice.
4.16	Processes for stakeholder engagement Partially addressed World Vision has a Development Programme Approach, Disaster Management standards and a public policy development system for advocacy staff (One Voice) in place which require the engagement of communities in the assessment, design, monitoring and evaluation of all its activities in communities (p. 89). Moreover, World Vision is implementing a community-based complaints handling procedure. Evidence that these policies work well in practice is welcome in the next report.
4.17	Topics of concern identified by stakeholders Not addressed This indicator asks for key topics that have been raised by stakeholders and how World Vision responded. However, replying to the Panel's feedback (see footnote on p.8) does not really address the concerns World Vision's stakeholders (identified on p.90) might have raised.

PERFOR	MANCE INDICATORS		
	I. Programme Effectiveness		
NGO1	Involvement of affected stakeholder groups Partially addressed The report provides relevant information about World Vision's various tools to engage with stakeholders at all stages of its work. This is in particular codified in the Development Program Approach (DPA) including joint planning processes with communities and building local capacities to implement shared projects. Evidence that this approach works effectively in practice currently rests with the national offices. But a set of indicators is being developed to link outcomes to the global monitoring system. It will be good to see some evidence in the next report that policies work well in practice, meaningfully engaging stakeholders in the design, implementation and evaluation of programmes and activities.		
NGO2	Mechanisms for feedback and complaints Partially addressed Collecting and acting on feedback and complaints ranks high within the organisation's overall priorities. Programmes using the Development Programme Approach in 2012 should have (community-based) complaints and response mechanisms in place, but World Vision International has not yet an instrument to validate this. The organisation can be commended for describing rather honestly some challenges its feedback mechanisms still face e.g. lack of accessibility for children or staff that is insufficiently aware or the standards in place. Currently, data on feedback, complaints and actions taken in response to complaints is not compiled at the international level. The information provided on several complaints through the Integrated Incidents Management is very well recorded. The Panel looks forward to more evidence that feedback and complaints mechanisms work well in practice across the entire organisation and help inform strategic decisions.		



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NGO3	Programme monitoring, evaluation and learning Partially addressed Good information is provided about the solid mechanisms in place for monitoring and evaluating World Vision's work at the local, national and global level. Work is currently under way to improve the indicators used to assess performance at the national and regional level. For the next report it would be good to provide succinct information on the objectives, targets and indicators of success and some evidence that the MEL mechanisms work well in practice to improve World Vision's effectiveness.	
NGO4	Gender and diversity Fully addressed World Vision reports on policies in place to ensure inclusion with regard to women, children, elderly people, sexual orientation, and persons with disabilities in the entire programme cycle. It would be good to provide some evidence in the next report that this works well in practice: e.g. evidence that staff is well aware of and applying these policies and specific inclusion targets with regard to relevant groups that have been achieved in the programmes.	
NGO5	Advocacy positions and public awareness campaigns Fully addressed World Vision reports a very thorough process of identifying advocacy targets, formulating and evidencing the policy while ensuring stakeholder participation, ensuring the consistency of messaging, continuously reviewing if corrections are needed and having an exit strategy right from the start. This can be seen as a Good Practice approach. The Panel looks forward to the envisaged matrix.	
NGO6	Coordination with other actors Partially addressed World Vision acknowledges partnering as a key driver to success. It sees its role as a catalyst of change and capacity builder for local partners and describes the key criteria for choosing relevant partners. However, the whole passage is rather long and not very focused. It would profit from a few clear sentences on: How does World Vision ensure to avoid duplication of efforts? How does the organisation prioritise building capacities of others where this is more effective and how does it ensure to leverage its impact through partnership rather than doing it all alone? Can World Vision provide evidence that its systems to coordinate with other partners work well in practice?	
	II. Financial Management	
NGO7	Resource allocation Fully addressed The report provides comprehensive information on the financial procedures for allocating resources in line with World Visions strategic plan. World Vision refers to USAID as the accounting standards used for financial reporting (p.63). However, no information is provided on how resources are tracked.	
NGO8	Sources of Funding Fully addressed The report provides information on the ten largest donors in 2012, including gifts-in-kinds.	



	III. Environmental Management
EN16	Greenhouse gas emissions of operations Partially addressed The report refers to a substantial investment of World Vision in establishing an Environmental Sustainability Management System (ESMS) which is currently piloted. It does not, however, provide any data on actual emissions of World Vision operations.
EN18	Initiatives to reduce emissions of operations Partially addressed While substantial work has been invested into identifying areas of environmental concern and conceptualising policies and partnerships to tackle them, no specific initiatives are listed by which World Vision has concretely reduced its own environmental impact.
EN26	Initiatives to mitigate environmental impact of activities and services Partially addressed See EN18.
EN29	Impact of transporting products and staff Fully addressed WVI Travelservices, using a thorough methodology, can now estimate total CO ₂ emissions for staff flights. In 2012, overall staff flew 109.081.178 miles, resulting in 44.069.600 lbs. of CO ₂ emissions. A policy how to deal with these figures has not been developed yet.
	IV. Human Resource Management
LA1	Size and composition of workforce Fully addressed The report provides very comprehensive data and visuals of the total workforce. World Vision is again commended for publishing the senior managers' salaries.
EC7	Procedure for local hiring Fully addressed 95% of global staff is nationals of the country in which they are employed. However, consolidated information on the proportion of local staff within senior management is not given. Since language is never neutral, World Vision can be commended for the innovative use of embracing language in the report that provides more room for inclusion and framing of the valued institutions and people the organisation works with (e.g. "our people" instead of "workforce", p.71).
NGO9	Mechanisms to raise grievances Partially addressed World Vision promotes a corporate culture of fairness and constructive conflict resolution. Grievance procedures are in place at the office or entity level. A link to these procedures would be helpful in the next report. In 2012, there were 24 cases of employee grievance that were escalated to the Partnership level. World Vision is asked to specify the management action taken and if grievances were resolved.



LA10	Workforce training Partially addressed Significant training initiatives on numerous topics have been carried out. The Panel understands the challenge of reporting on specific training hours per employee but recommends providing further details on how much World Visions invests into training of its workforce (as percentage of the overall administrative budget) and if it has evidence that these trainings are successful.
LA12	Global talent management Fully addressed All employees of the Partnership receive two performance reviews per year (p.78). While World Vision states its commitment to attracting, retaining and developing highly qualified staff, it is not quite clear how this translates into concrete action. Does World Vision have evidence that its HR policies work well in practice?
LA13	Diversity of workforce and governance bodies Partially addressed Consolidated information on the percentage of gender is provided; however data on age, minority groups or other diversity indicators is not given for the governance body. More information how the newly introduced Partnership Management Policy on Recruitment and Selection works in practice is welcome for the next report.
	V. Responsible Management of Impacts on Society
SO1	Managing your impact on local communities Partially addressed World Vision has a number of policies in place that ensure it is aware of actual and potential effects its work might have on communities. Links to these policies would be helpful. Moreover, relevant information on how impact data is collected, how local communities' feedback is taken into account and how these processes have led to positive management response is missing and asked for in the next report.
SO3	Anti-corruption practices Partially addressed Exact numbers on the percentage of employees receiving anti-corruption training is not available. However, risks are frequently analysed and a series of six new anti-corruption training modules is now available for all staff. The Panel looks forward to the 2013 report which will include information on training carried out using the new modules.
SO4	Actions taken in response of corruption incidents Fully addressed The report provides some information on the detection of fraud cases and on corrective actions taken. Further information about the types of incidents are available on request.
	VI. Ethical Fundraising
PR6	Ethical fundraising and marketing communications Partially addressed World Vision describes some global guidelines for fundraising which ensure e.g. the dignity of people is respected and messages are appropriately contextualised.



Mostly regulation on ethical fundraising is nevertheless determined at the national level, where offices comply with the provisions of their jurisdictions or national codes. It would be good to collect some aggregated information on any breaches of these standards in order to obtain a better picture at the global level of how often breaches occur, in which areas and how they were acted upon.



World Vision International Gap Analysis Table – Areas of Commitments and Progress achieved

Accountability is a process of continuous improvement. Each year Charter Members in their accountability reports identify and prioritise areas for improvement and corrective actions they plan to take. As of reports submitted in 2014, Members are asked to capture these commitments in this Gap Analysis Table. The Independent Review Panel may suggest the Member to add further issues when reviewing the Member's report. Each year following, the table shall be submitted along with the accountability report and will then be used as a basis to demonstrate progress. The table will be published on the website along with the accountability report and the feedback from the Panel. Please note that the rows where commitments cannot be identified can be deleted from the table.

GRI – Performance Indicators	Reporting year 2010	Reporting year 2011	Reporting year 2012	Reporting year 2013
Programme Effective	eness			
NGO1: Processes for involvement of affected stakeholder groups.	"As we become more adept at measuring the quality of our accountability practices, we hope to be able to report a more concrete assessment of our performance in this area"	No progress reported.	"The 2013 Accountability Report will include information on programmes scheduled for evaluation in 2013."	
NGO2: Mechanisms for feedback and complaints.		"The implementation of effective community complaint and feedback mechanisms has been identified as an area for increased attention and improvement." Response to IRP Feedback Letter: "() the implementation of the new global information system starting June 2012, will move us ahead. () Examples of promising practice are provided in the 2012 report, however monitoring above country level is not aggregated at this time."	"A workshop is planned for September 2013 to review the implementation of the Programme Accountability Framework (PAF) and explore ways to accelerate and extend use of the tools available to deepen accountability at the community level."	
NGO3: System for	"Over the next three to six years,	"All national offices are expected to	"Work is currently underway to	



programme monitoring, evaluation and learning.	we will measure the impact of our programmes toward these [Child Well-being] Targets, demonstrating our contribution to the achievement of the Millennium Development Goals."	report their contributions to Child Well- being by 2014. [] a Partnership wide monitoring and evaluation strengthening project was commenced in 2011. The project will involve all offices engaged in programme fundraising or implementation."	improve the indicators used by line management to assess performance at national and regional levels."
	"Measurement and reporting on Child Well-being Outcomes and Targets will be fully integrated into ongoing LEAP processes (including baseline, monitoring, reporting, and evaluation). National Office annual reports on child well-being () will be aggregated and summarized at the regional level and eventually at the global level."	No progress reported.	No progress reported.
NGO4: Measures to integrate gender and diversity into programme.		In report covering 2011; Response to IRP Feedback Letter: "(), this is still one of the weaker areas of this report. Our mechanisms reporting on these issues are dispersed and it is challenging to aggregate information. The advent of the new information system will improve our capacity for reporting in this area from 2014 onwards."	Progress is identified in the detailed indicator assessment above.
NGO5: Advocacy.	"We will continue to develop and support more effective processes for gathering information from the local level and streamlining our advocacy across the Partnership."	No progress reported.	"It is expected that the FY13 data set will be sufficiently robust do enable WV to publish the results in 2014."
NGO6: Coordination with other actors	"World Vision needs to improve the way we evaluate the success and impact of local partnerships. We	No progress reported.	No progress reported.



Economic	are working to improve the effectiveness and further professionalise the management of our external relationships at the global and regional levels."		
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Environmental			
General	"In the coming years, we will: continue to improve the capacity to measure our carbon footprint, [and] continue to work in our ministry, including the implementation of a Natural Environment and Climate Issues Strategy and a Resilient Development Practice Strategy."	"The organisation has developed an Environmental Management System as a tool for World Vision offices to measure and report their emissions."	No progress/data reported.
EN16: Direct and indirect greenhouse gas emissions.		In report covering 2011; Response to IRP Feedback Letter: "This year's report has increased the visibility on environmental performance in the hope of encouraging more offices to report their emissions and to consider the implementation of the Environment Sustainable Management System."	An Environmental Sustainability Management System (ESMS) is currently piloted.
EN18: Initiatives to reduce greenhouse gas emissions and reductions achieved.			"WV is developing an Environmental Scorecard to be used across all its development programmes."
Labor			
LA1: Size and composition of total workforce.		In report covering 2011; Response to IRP Feedback Letter: "World Vision is currently implementing a global human resource management information system. This data will be readily available once offices have deployed "OurPeople". At this time this	No progress reported.



LA10: Workforce training.	data is not being aggregated to global level because the utility doesn't match resources required to do so." "A new Partnership Orientation Programme for all employees will be launched in 2013." No progress reported.
LA13: Diversity within the organisation.	"Data for staff of all regional and national offices is scheduled for inclusion by 30 June 2013, with work to follow for Vision Fund and a select number of support offices."
Responsible Management of Impac	s on Society
SO3: Percentage of employees trained in organisation's anti-corruption policies and procedures.	"World Vision [] engaged a curriculum designer to develop a number of self-study modules around fraud/bribery [] to be finalised during 2012." A seventh anti-corruption training module is being finalised and two more modules will follow. The 2013 report will include information on training carried out using the new modules.
Ethical Fundraising	
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