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Dear IRP Members,

I am very grateful for your continued work of reviewing our regular accountability report and sharing with us your feedback. Much appreciated.

I read your comments with interest and I'm pleased to share with you the following reaction/comments from World Vision for your consideration.

- Our 2015 accountability update focused on key highlights in our accountability and transparency
  practices and it did not cover all areas of the reporting template as there is no template for interim
  reports.
- World Vision recognizes most of your comments as they help us to continue improving
  accountability practices in our organization. We will continue addressing your comments and
  whenever we feel we will not be able to address these comments we will provide our
  position/justification for not doing it.
- I take your comment on the conclusion of the Direct Impact Group study and we decided to include an additional contact e-mail address to our website to ensure that people who would need to contact World Vision with general enquiries will easily address these to the appropriate contact e-mail address. We also believe that the contact section of our website (<a href="http://www.wvi.org/contact-world-vision">http://www.wvi.org/contact-world-vision</a>) provides good guidance to our stakeholders who want to raise concerns with us, providing relevant information/contacts for our various offices as well as highlighting our integrity and protection line. We are open to continue improving as needed.
- I appreciate your recognition of our good practice in the area of coordination with other actors (NGO6), particularly in light of the comment that this is a challenging area for the industry. World Vision is committed to working with communities and other stakeholders to address the root causes of poverty and contribute to the well-being of the most vulnerable children. Our newly

- adopted strategy highlights the need for more collaboration and partnership with our stakeholders for greater impact for children.
- I fully agree with you on the need to demonstrate the impact of our work as we continue serving the most vulnerable children. It is in this spirit that World Vision produces the Child Well-Being report, which is a compilation of the work of our field offices in impacting children's lives. This report is released once every two years and we regularly share links to these reports in our accountability reports.
- I want to assure you of World Vision prioritizing child protection and our zero tolerance of
  corruption practices in our organization. We have strong systems in place to detect and
  investigate such malpractices whenever they happen and we continue to prevent such incidents
  with staff training and reporting, as well as staff upholding our Christian Identity and abiding to
  our code of conduct. We regularly report details of these practices in our detailed accountability
  reports.
- I take note of your interest on the Gaza incident where World Vision has been mentioned and a member of staff was arrested on various allegations, including diverting resources to Hamas. I want to assure you that the World Vision leadership is taking this matter very seriously, awaiting the results of the extensive investigation we have commissioned (interim reports on this investigation have been provided by the investigators directly to some major government donor agencies), and monitoring the staff member's trial. We have been, and will continue to be clear and transparent with our staff, donors and partners, as well as the public about the situation. We have yet to see substantive evidence to confirm any diversions.

Finally, I want once more to reiterate our commitment to the highest practices of accountability and transparency and to continue working with Accountable Now in promoting these good practices in our industry. Please find below more details raised in your letter.

Regards,

Elie Gasagara

Partnership Leader, Global Accountability

World Vision International

	PROFILE DISCLOSURES	
	Panel Feedback	World Vision Response
I.	Strategy and Analysis	
1.1	Statement from the most senior decision-maker	
	Fully addressed	Noted with thanks.
	World Vision's interim Accountability Report starts with a strong opening statement by Kevin J. Jenkins, President and Chief Executive Officer of World Vision International. The statement highlights how World Vision is committed to the principle and practice of 360-degree accountability with feedback from communities and people affected by crises at its heart. The examples from the Democratic Republic of Congo, Nepal and Sudan, cited in the statement, show how World Vision is striving to continuously receive and actupon feedback received. The decision of World Vision to pursue certification of the Core Humanitarian Standard signals how accountability is taken seriously by World Vision.	
	Institutional commitment to accountability	
	Fully addressed	Noted.
	World Vision's interim report is full with evidence that captures general accountability trends including focus on impact and stakeholder feedback. World Vision is commended for the integration of accountability to children and communities through different operational areas and mechanisms via their Programme Accountability Framework (PAF). World Vision also reports integrating their PAF to the Core Humanitarian Standard (CHS) to promote accountability to affected populations in humanitarian responses. In the next Accountability Report, the Panel would like an update on how World Vision's Programme Accountability Framework works in practice to ensure institutionalisation of accountability at all levels of the organisation.	The PAF continued to be our field accountability framework and utilized in various emergency and food assistance operations as well as in some development programs. Examples of the PAF implementation will be included in our 2016 accountability report.
	Reviews of World Vision's work in areas such as integrating gender equality in programming over 20 years highlight their positive impact and contribution to well-being of their	Details will be included in the 2016 report.

stakeholders. The Panel praises World Vision for contributing to addressing, in FY15, the root causes of vulnerability for approximately 650 million vulnerable children as a result of policy changes or the improved implementation of existing policies. Given the significance of the number, the Panel would like to understand how World Vision calculated their contribution to addressing the root causes of vulnerability for 650 million children.

There is clear evidence to suggest that community feedback is critical to internal accountability mechanisms at World Vision. The cooperation with the UK Department for International Development (DFID) to design, implement and consolidate 'beneficiary feedback mechanisms' is an important step and the Panel looks for more details and lessons learnt from this process in the next report. Moreover, studies such as 'Accountability to Affected Populations for a Hunger-free World' indicate that lessons learnt from accountability practices are captured for scaling-up across the organisation.

The Panel further finds World Vision's work on gender issues via partnering with faith groups very interesting and would like to understand how such work can help bring more gender diversity within World Vision governing bodies.

## Cross-reference in overview table

Not addressed

The report unfortunately does not include clear references to the different Accountable Now reporting indicators. Additionally and as stated in the last feedback letter, the interim report should only contain an opening statement in addition to updates on weakness areas, plus any significant changes. World Vision, although provided information beyond the minimal expected, did not reference them. This makes it difficult to review the report and to relate relevant information to the adequate weakness areas. The Panel reiterates that the next full Accountability Report should be well-referenced; otherwise it will be sent back to World Vision to be adequately cross-referenced before being reviewed. The Panel refers World Vision for good practice

Noted.

We will take this into consideration in our next report.

on how Oxfam cross-references their Accountability Report (pages 43-45).

	PERFORMANCE INDICATORS	
	Panel Feedback	World Vision Response
1.	Programme Effectiveness	
NGO 6	Coordination with other actors	
	Addressed	Noted with thanks.
	World Vision provides a very comprehensive overview on their work with communities including coordination with various actors. As mentioned under "3.1 Putting communities at the centre", World Vision collaborated with a number of child-focused ICSOs (Educo, Plan, Save the Children and War Child) in releasing the first phase of the Child Friendly Feedback Mechanisms study and in publishing a collective study titled Putting Children at the Heart of the World Humanitarian Summit demonstrating active collaboration and shared learning. Under "3.2 Gender and Diversity", World Vision reports scaling-up their coordination with faith leaders and their congregations via their Channels of Hope, an innovative approach that tackles sensitive gender issues from a faith perspective.	More details on CVA and Sustainability drivers will be included in our future reports (as the text for the 2016 report is already near finalised).
	Also, the Panel commends World Vision's approach to working with partners to empower children and communities as change agents (as highlighted under "3.4 Impact on children and communities") and to supporting national advocacy efforts, especially those that connect local and national stakeholders with regional and global movements and opportunities (as mentioned under Advocacy and Citizen Voice & Action). Including an indicator for advocacy performance at the local level in the Global National Office Dashboard to ensure advocacy is done with and by (not for) local actors and communities is seen as Good Practice by the Panel. The expansion of Advocacy and Citizen Voice & Action to 630 programmes in 48 countries is impressive and the Panel looks for more progress in this regard. The Panel would be interested to	

IV.	Human Resource Management  Procedure for local hiring  Not addressed	Noted.
EN16, EN18 & EN26	Environmental sustainability  Not addressed  World Vision did not address environmental sustainability in their Interim Accountability Report but rather in their response to the Panel's feedback letter on their 2014 Accountability Report. World Vision recognises the importance of tracking carbon emissions and some offices have started to track their emissions which were found to be mainly due to flights, fuel and electricity. Given the limited effects of tracking carbon emissions, World Vision decided to focus on promoting environmental issues and resilience/adaptation through field programming. The Panel understands World Vision's position but highlights this as a major weakness area. As mentioned in the last feedback letter, World Vision is encouraged to provide at least data for their headquarters if they cannot get all national entities on board as fast as they would like to. Accountable Now's Secretariat can put World Vision in contact with other Accountable Now Members who have explored smart and cost-effective ways in tracking and reducing their emissions. The Panel refers World Vision to the good practice (pages 88-94) of Oxfam and Plan International in calculating their greenhouse emissions and to Plan's comprehensive approach (pages 98-99) on outlining and mitigating their global environmental impact.	Our decision not to invest in calculation of carbon emission is based on the need to minimise our costs and channel these to where they are most needed. We believe in maximizing resources going to operations that make more impact on children. Based on our past experience, we will not pursue this calculation but we will maintain our focus on promoting environmental issues and resilience/adaptation through field programming. Also, given the size of our organisation, it would not add much value to publish carbon emissions only for one office (head office).
III.	know more updates on the 2015-launched framework outlining the five most important drivers of sustainability for community-based programmes which includes partnering (as mentioned in Building a Better World for Children world vision 2014, page 5). Furthermore, World Vision's adoption of the post-2015 agenda marks a new era in which advocacy is key in mainstreaming accountability and is a good contribution to the global SDG debate and learning.  Environmental Management	

World Vision provides an overview on their total workforce (staff and volunteers) and their gender division. Details on local hires are not provided in their Interim Accountability Report but rather in their response to the Panel's feedback letter on their 2014 Accountability Report. World Vision says they have not changed their position on local hires as outlined in their 2012 Accountability Report, according to which 95 per cent of global staff is nationals of the country in which they are employed. World Vision plans to provide an update on their procedures for local hiring in their 2016 full Accountability Report. In the meantime, the Panel considers this a weakness area.

This is addressed in the 2016 accountability report, which includes an updated statistic on local hiring (now 99 per cent).