

Moving from _____ Reflection to Action

A Guide on Transparency and Accountability
for Philanthropic Organisations



W I N G S
ELEVATING PHILANTHROPY

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Introduction

For philanthropy, as in other sectors of public and private life, acting with transparency and being ready to be held to account for one's actions is an essential precondition for building trust, legitimacy, and community support for each organisation's work.

Having transparency and accountability plans implemented inside all organisations is now an integral part of good governance.

Given the current challenges facing the philanthropic sector in many parts of the globe, there is an increasing demand for practical guidance on achieving greater transparency and accountability.

Building on an earlier 2015 WINGS publication, *“Transparency and accountability in philanthropy and private social investment”*, this new *“Guide on Transparency and Accountability for Philanthropic Organisations: Moving from Reflection to Action”* responds to that demand, providing more detailed step-by-step guidance on how to design and implement transparency and accountability plans.

The Guide has been specifically designed for use by a wide range of organisations, from smaller entities to large, global operations. The core principles are the same:

The state that results from making information available from inside an organisation to a wider public, either through proactive publication or by responding to requests for information.

A readiness to take responsibility for actions, achieved by being transparent about those actions against a pre-defined framework of values and indicators, and responding to the findings of any evaluation and/or the feedback received from stakeholders.

The Guide contains two main sections, one on Transparency and another on Accountability, each comprising ten practical steps to setting up and implementing your internal systems. There is a third section on Monitoring, Learning and Evaluation, to ensure internal feedback to strengthen the systems you put in place over time.

The Guide's modular structure allows it to be adapted for organisations of all sizes, with a flexibility that will work for all organisations whether they are starting from scratch with a Transparency and Accountability

Plan or simply seeking to strengthen and streamline pre-existing policies and practices.

WINGS hopes that this Guide on Transparency and Accountability for Philanthropic Organisations: Moving from Reflection to Action will be a valuable contribution to the philanthropic sector, helping build trust, and boost legitimacy, community participation and support. We would be delighted to know how you have implemented the Guide or receive any other feedback. Write to us at info@wingsweb.org.

Ten steps to move from *reflection to action* on:

Transparency



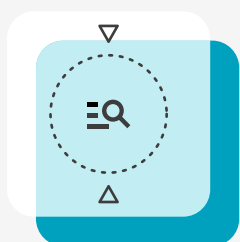
STEP 1 — Map documents

A first step to any process of publication, be it proactive or upon receipt of requests for information, is to identify the main types of documents you hold, particularly those that might be subject to a transparency policy.

The process of mapping can include relevant key staff such as the CEO or executive director, the human resources director, department heads, and other members of staff, depending on the size and structure of your organisation.

SAMPLE LIST

1. Mission and mandate
 - » Values — the values you stand for and the values you look for when making funding decisions
 - » Theory of change
2. Governance structures
3. Governance rules
4. Governance meeting information
5. Overview of decision-making processes
6. General events and meeting information
7. Strategy with objectives and indicators for evaluation
8. Internal regulations or policies, such as:
 - » Code of ethics or code of conduct
 - » Non-discrimination and inclusion policy (covering gender, disability, race, age, religion, and other aspects of identity)
 - » Salaries policy, including ranges and policy on gender pay equality
 - » Assets declarations of senior officers
 - » Conflicts of interest policy and declarations by senior officers
 - » Investments policy
 - » Environmental impacts policy



-
- » Whistleblower policy — internal and external complaints
 - » Transparency policy with information on how to make requests
 - » Privacy and data protection policy
-
9. Key personnel, with biographies and contact information, including:
 - » Board members
 - » Directors and senior executive staff
 - » Programme directors and team leaders
 - » Press and communications officers
-
10. Annual activity reports
-
11. Annual (or quarterly) financial reports
-
12. Other relevant financial information, such as donor information
-
13. Audit report on annual financial statement
-
14. Details of grants by programme and/or grantee
-
15. Accountability: monitoring and evaluation reports on impact achieved
-

INTERNAL DOCUMENTS



Most modern access to information laws define the documents held by government bodies as all information stored in any format. For private entities, however, you have a margin to define which documents are, in principle, public, and which you can consider “internal” and will not be for publication.

For instance, your employees' human resources files and pay slips are information you will likely agree to not make public.

It is not always a clear-cut yes or no, public or not, decision. Taking another example, if you ask your staff to complete some kind of “conflicts of interest” declaration, you might decide not to make this public. However, you might decide that for the senior staff, it would be good practice to publish these declarations and update them regularly.

Similarly, you might be ready to be transparent about all larger donations you receive but decide on a cut-off point for donations below which you will not publish the names of smaller donors.

Despite these considerations, if your transparency policy includes giving members of the public the right to request documents, it is important to recognise that considerable amounts of information might fall within the scope of a request and, even if it is not on your website, you will have to examine these documents on a case-by-case basis. [See step 5](#) below for more on the request process.

STEP 2 — Ask your stakeholders

In defining the list of documents you might wish to make public, it is highly recommended to hold consultations with your stakeholders to clearly define their needs.

Unlike a governmental or public body, you are not subject to exhaustive transparency requirements set by law. You want to be transparent, but in a manageable and sustainable way for your organisation, so that once your transparency policy is in place, it can stand the test of time.

To this end, it is useful to be clear on which stakeholders are important to you. For the initial checklist, you could divide the stakeholders into internal and external.



Internal stakeholders
include



- » The organisation's founder(s), be they private individuals, public bodies or companies
- » For private foundations, such as family foundations, the organisation's donor(s)
- » Board of Directors
- » Staff
- » Interns and volunteers

External stakeholders
include



- » For publicly supported foundations, such as community foundations, the organisation's donors
- » Grantees and other direct recipients of funding support
- » Beneficiary communities
- » Other organisations working within the same arena, including partner organisations
- » Journalists, including local media outlets and relevant specialist media
- » Academia, specifically those working in relevant fields
- » The public at large
- » Government (national, regional, local)

You could then conduct a survey or hold meetings or focus group sessions with these stakeholders, jointly or separately, to determine their information needs.

One of the interesting and valuable results that can come out of the stakeholder consultations is that it might impact how you organise your website and your communications via other channels, such as your newsletter and social media accounts.

Many government bodies have found that documents are better presented according to life events, such as “child healthcare and welfare”, “going to school”, “buying a house”, or “going on holiday abroad”,

rather than using internal organisational structures. You might want to think of such outward-facing ways of organising how you present information.

Similarly, you might find that the work you do in the community is best grouped according to how your community perceives you, rather than according to your internal organigram.

The recommendations from the community may not be decisive in terms of what you actually publish. For instance, you might decide not to publish all your employees' full professional contact information, but it will be useful to understand what is being asked.

STEP 3 —

Legal obligations for transparency



Part of the preparatory work linked to a new or upgraded transparency policy is to map the legal obligations you have to make certain information public.

For instance, in some countries, the law requires that all legal entities submit their annual report and accounts to a central register where it will be available to anyone. In such a case, it makes sense to publish this information on your website and ensure timely delivery to public authorities.

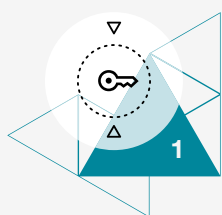
There may be other legal obligations for transparency, such as that the website must publish the name and

address of the organisation, perhaps with contact information. In this case, you should ensure that you are complying with this obligation.

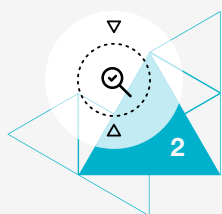
There may be some legal obligations that you have mixed feelings about complying with, for example, publicly revealing the sources of foreign funding. Whether or not you are in agreement with the law, you need to have a very clear policy on how precisely you will comply.

STEP 4 — Transparency policy: Proactive list and schedule

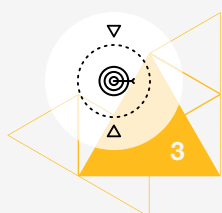
For the information you plan to publish proactively, the following principles can help guide how you prepare and organise the information:



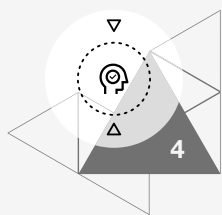
Available: Information to be proactively disclosed should be made available through multiple communication channels as appropriate to the context in which you work. This will ensure that it reaches relevant sectors of the population. Do not assume that putting documents onto your website is sufficient. Consider active dissemination by other means, ranging from mailing lists to social media, including videos and graphics, to printed materials distributed at events and public meetings.



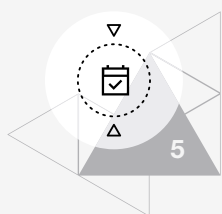
Findable: Information should be organised so that it is easy to find. Users' information needs should be a primary consideration when determining where, and in which formats, to publish information. Consultations with stakeholders will contribute to arriving at solutions which make sense to potential users, as noted in [step 2](#) above.



Relevant: The information you disseminate should itself be of value to those who will receive it. There is no point in making a huge effort to publish information that nobody outside your organisation finds useful or interesting. Again, the consultations with stakeholders will help you identify which information is most relevant to their needs.



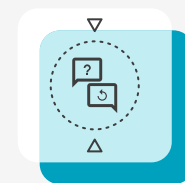
Comprehensible: The main information you disclose should be written in a comprehensible style for the audiences that will use it. The writing style should be clear, and if this means redrafting some documents to use simpler, clearer language, that is usually a good investment of time. Good use of graphics can also help. The principle of making information understandable also requires that information be presented clearly in the main languages of your stakeholders, and in formats that ensure full inclusion. This could include, for example, using language apt for those with a developmental disability or in Braille.



Up-to-date: Information is of little value if it is not timely and correct. Proactively disclosed information should be regularly updated, and all electronic or hard copies should make clear when the information was released or updated. Information should be created and stored in ways that anticipate disclosure so that it can be done rapidly, and that any personal or other sensitive data that must be removed can be done almost automatically.

STEP 5 —

Transparency policy: Responding to requests

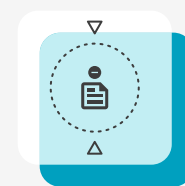


For the information you plan to publish proactively, the following principles can help guide how you prepare and organise the information:

- » **Request policy on the website:** Your website should include guidance on how to request information.
- » **Contact information:** Provide a name, email, and phone number for those wishing to clarify how to make requests.
- » **Requests by any form:** Permit requests by email, post or an online form. You could consider even responding to requests that come in via a phone call or another channel, such as WhatsApp or similar messaging services that are popular in your community.
- » **Simple requirements:** It should be possible to make a request simply with a name, an email or postal address, and a brief description of the information being sought. You should not use an overcomplicated or intimidating form full of questions.
- » **Acknowledge requests immediately:** It is good practice to acknowledge a request immediately or within 24 hours from receipt, perhaps giving a reference number, contact name, email, or phone number, should the person have further enquiries.
- » **Clear timeframes for responses:** You should aim to answer requests within ten working days, with a possible extension of another ten working days for more complex requests. In the latter case, ensure you have a system to inform the requester of any delays.
- » **Requests for any format:** Permit requesters to ask for information to be provided in any format, such as sent by post, collected in person, viewed on the spot or in digital formats. When it comes to digital information, ensure that you commit to delivering the information in a machine-readable format.
- » **Don't limit freedom of expression and reuse of information:** It is important to make clear to requesters that the information you provide is open, and even if it is your copyright, it can be shared and reused without limitations.
- » **Clarifications and explanations:** Be open to clarifications and further questions about the information you have provided, and let the requester know this. You may have worked hard to provide everything that you have in a clear format, but members of the public may still need help interpreting the information. A key part of both your approach to openness and serving your community is to be ready to respond to follow-up questions and provide clarifications and explanations.

STEP 6 —

Limitations on publication



For much of the information related to your philanthropic work, you might be ready to make a large number of documents and data publicly available.

This could include details about grants made, grantees, and the amounts of funds they received. That said, you might decide that there are certain criteria that you would need to consider before making such information public.

Essentially, these criteria will be whether some harm might arise from publishing the information. This should be balanced against the overall benefits of your organisation being transparent and accountable to the public.

In the world of access to information, this is known as the “harm and public interest test” and it is a case of balancing the public interest in transparency against any potential harm or damage that could arise from publishing the information.

For instance, suppose you are working in a context which is particularly hostile to LGBTQI+ rights. In that case, when loading information onto your website, you may decide that you will evaluate each grant

given to see whether making it public might cause harm to the recipients and their partners. You will balance that potential harm against your overall policy of being open about your grantmaking.

The same consideration might apply, for instance, to the minutes of meetings with your stakeholders. If you are based in a generally safe country, you might adopt a general policy of publishing at least a summary of meetings and the names of the people who attended. Then in a particular instance, you might meet with some visiting human rights dissidents to discuss how to support their colleagues in their home country. In this case, the harm that might flow from publishing these meeting minutes could well outweigh the general benefits of being transparent.

To the extent that you are not going to make full details of certain aspects of your work public, you could look at how to publish summary information without causing harm. For example, you could report that you have granted a total amount of money to LGBTQI+ groups over the past year, or that you have held meetings with human rights activists, but are not publishing the details to protect those involved.

Personal data protection: Everyone’s right to protect their private life is important. That said, there tends to be a huge amount of caution around protecting personal data and a certain fear of breaking national laws or being seen to be reckless with personal data. It is therefore important to be clear about your internal personal data protection policy.

Partial access and redactions: When you are refusing documents in their entirety, you simply do not make them public and let any requesters know the reasons for this decision.

When, however, you decide to make only part of a document public for one of the reasons set out above, you will need to be clear about what your practice is on deleting that information. This process is also known as “redacting” the information which is to be withheld.

Given that there are over 135 access to information laws worldwide, there are many standards on how to withhold part of the information in a document. One practice is either to replace the relevant part of the text with a series of XXXXXXXX and/or with words that state why the information was removed, such as [Section redacted on grounds of personal data protection] or with a black highlight so that the relevant XXXXXXXXXX part of the sentence is removed.

Another option is to black out the relevant part of a document. When the latter option is chosen, the best practice is to use a secure system, such as Adobe Acrobat Pro. It is important to note that simply highlighting text in black is risky because, although this is not apparent to the eye, such text can often be recovered from a document by digitally undoing the black highlight or by cutting and pasting the text into another document where it can be read.

It is not recommended that you print the document, redact it by hand, and then scan it. While this will result in the secure erasure of the sensitive text, it risks that the document will no longer be machine-readable, and is therefore far less useful for anyone wanting to read or review the rest of it.

STEP 7 —

Transparency officer or committee



It is essential to be clear about who in your organisation will be in charge of ensuring that your transparency policy is complied with, and who signs off on decisions about whether or not specific information will be made public.

Depending on the size of your organisation, this might be one person, a transparency officer, or it could be a group of people who come together in a transparency committee, with each of them having specific roles.

If there is one transparency officer, they either need to be a person of a sufficiently high level that they have decision-making power, or they can process requests and will need to know who signs off on any final disclosure decision.

If more than one person is involved in the decision-making, procedures and timelines for making decisions must be established. It is a shame to have a great policy and then slow it down because you

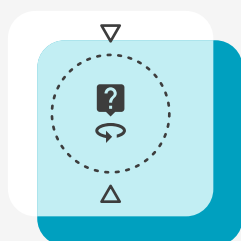
are waiting for various people to approve a decision to make a document public.

The transparency officer or committee needs to be presented as such to everyone in the organisation. During staff training ([see step 9 below](#)), it should be made clear what the roles and responsibilities of the transparency officer or committee are, and that other members of staff should make it a priority to respond to them when requested to do so.

Should the size of the organisation permit it, it is not recommended that the transparency officer role be assigned to the communications officer or the web technician, even though there will be close collaboration between them. This is because transparency is a distinct task from talking to the media (and selling them success stories) and it is not a merely technical task. It requires a clear strategy and familiarity with the entire organisation and needs to be a reasonably senior role. Indeed, it is better to link this role to the reporting on accountability indicators.

STEP 8 —

Appeals process



When a member of the public or a stakeholder looks for something on the website and does not find it, or requests information and the request is refused, it is essential that there be an appeals procedure.

The person or persons to whom the member of the public can make an appeal should be different from the person who took the initial decision.

This can seem burdensome for a smaller organisation, or even a medium-sized one. One solution is to appoint an external expert to help with this. The options in your country might include people from a civil society organisation which specialises in transparency or someone who has previously worked in the office of an independent oversight body such as an information commissioner's office. They could also be a person with a relevant role in academia, such as a law professor who knows about your national access to information laws.

The key elements of the appeals procedure will be:

- » Clear information on your website about how to appeal, who to write to and the timeframe for doing so.
- » Responses refer to the appeals procedure with information on how to complain if the answer to the request is not satisfactory and to whom to write.
- » Timeframes for both making the complaint and within which the definitive answer will be received. It is recommended that members of the public have at least 20 working days (one month) in which to complain and that the complaint is answered within 20 working days from receipt.

STEP 9 — Training plan



Once the transparency policy has been defined, training all staff on it is essential.

You may want to prioritise the training of those most directly affected by the transparency policy, such as those who run the website, those who manage your databases and document management, and senior staff who have to decide on transparency.

Eventually, it is essential that all staff are trained, and know how to record and organise information in the best way to make it public.

Top-level leadership signalling the importance of transparency can make a huge difference. This can be achieved by having directors refer positively to the policy in meetings.

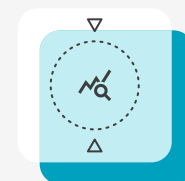
Regular refreshers for staff and constant reminders about the policy and its importance for your organisation can also help create an institutional culture of readiness to be open.

Eventually, it is essential that all staff are trained, and know how to record and organise information in the best way to make it public.



STEP 10 —

Reporting and evaluation plan



Regular reporting on, and evaluation of, the transparency policy is recommended.

Reporting should be at least once a year, but elements of the reporting could happen more often, for example, you could report on the number of times documents are downloaded from your website or the number of requests that you get.

Core elements of the reporting should include:	» Percentage of documents listed for proactive publication which are online
	» Number of times each document has been downloaded
	» Number of requests received
	» Outcomes of the requests along with the times taken to respond
	» Number of appeals and their outcomes
→	» List of information requested or at least most-requested information.

Evaluation of the transparency policy can also be done on an annual basis, or more frequently, depending on the size of your organisation and the resources you have available.

The evaluation can be against a set of pre-defined indicators, such as increasing the number of document downloads or requests received over time.

There could also be more qualitative evaluation, such as through questionnaires to people who have received information asking them whether it was useful and how it impacted their understanding of the organisation.

Evaluation does not need to be overly complicated but should give you an idea of whether your transparency policy is working or whether you need to make adjustments.

Feedback loops and improved transparency policy: The evaluation should not be an end in itself, but should be a way of improving your transparency policy.

For instance, if you find that a certain document is not on your website but is frequently requested, you could consider adding it to the website.

Or if you find that material on the website is not usually downloaded, consider checking whether it is easy to find, if getting to the information requires clicking through various pages, or whether there is another reason, such as a large file full of graphics that takes too long to download, or it is written in dense, inaccessible language.

The post-evaluation analysis and improvements will result in you having a more effective transparency policy over time.

Ten steps to move from *reflection to action* on:

Accountability



ACCOUNTABILITY —

A readiness to take responsibility for actions, which is achieved by being transparent about those actions against a pre-defined framework of values and indicators and responding to the findings of any evaluation and/or the feedback received from stakeholders.

For there to be accountability, an organisation or institution must put mechanisms in place by which it (i) reports to stakeholders on what it has done, ideally measured against pre-defined objectives, and (ii) willingly receives feedback and acts upon the reactions of the stakeholder community and/or the broader public, both in response to the evaluation data and also more broadly.

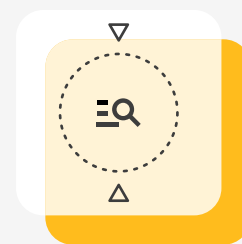
In this sense, accountability is distinct from transparency, which is simply a unidirectional reporting of information from the organisation to a wider public.

Accountability is also different from participation, which means the actual involvement of stakeholders in decision-making processes, empowering them to have a say in and to impact the outcomes of decision-making.

An accountability plan is a document created by and for each organisation which sets out how it plans to be accountable. The board should adopt such a document so that it has a solid backing and standing within the organisation.

STEP 1 —

Mapping the elements of your accountability plan



The first step in establishing an accountability system for your organisation is to define which issues, policies and outcomes you believe should be – and are ready to be – held accountable for by your stakeholders.

You will already have legal reporting obligations required by the particular country or jurisdiction in which your organisation is registered. These can be conceived of as accountability to the relevant public authorities.

Similarly, according to your organisational structure and governance rules, you are likely to have a series of obligations such as reporting to your board, to the person(s) and/or entities providing funding for your operations, to your staff, to your members, and so on, as defined in your internal rules of procedure. These are also accountability obligations and can be integrated into your accountability plan. You will be able to use that internal reporting as part of your reporting to a wider public.

Furthermore, in the [transparency section](#) of this guide, you will find recommendations on sharing

information with your stakeholders and the general public. This includes sharing information related to your compliance with both legally required reporting obligations and your internal reporting procedures. This transparency can also be integrated into your accountability planning.

More broadly, however, you likely want to report to your stakeholders and the public on a wider range of criteria on which you stand ready to be held accountable. This means that the first step in creating an accountability plan is to clearly define these criteria ([see step 3](#) below for more details and a list of possible accountability instruments).

You will also need to define to whom you are being accountable, or who your key stakeholders are. The definition of the stakeholders and their perspectives and needs will help you map out precisely which information to provide, which type of indicators to choose, and which formats for publication and dissemination would be most appropriate.



You likely want to report to your stakeholders and the public on a wider range of criteria on which you stand ready to be held accountable.

- Internal stakeholders include
- » The organisation's founder(s), be they private individuals, public bodies or companies
 - » For private foundations, such as family foundations, the organisation's donor(s)
 - » Board of Directors
 - » Staff
 - » Interns and volunteers



- External stakeholders include
- » For publicly supported foundations, such as community foundations, the organisation's donors
 - » Grantees and other direct recipients of funding support
 - » Beneficiary communities
 - » Other organisations working within the same arena, including partner organisations
 - » Journalists, including local media outlets and relevant specialist media
 - » Academia, specifically those working in relevant fields
 - » The public at large
 - » Government (national, regional, local)



You will also need to define to whom you are being accountable, or who your key stakeholders are.



STEP 2 — An accountability panel

In developing an accountability plan, one option is to set up an accountability panel, which is an independent advisory board that focuses specifically on the accountability of your work.

The benefits of an accountability panel are that such a body can include people with expertise in accountability and evaluation. Furthermore, the accountability panel can have strong independence from day-to-day activities.

Another possible feature of an accountability panel is that it could even be composed of people who are ready to give a bit of their time on a pro bono basis to support your work by assisting with your accountability, which is particularly helpful for smaller organisations with fewer resources.

An accountability panel will, of course, need to be supported and coordinated by members of your team, but this is likely to be less onerous than having senior management do all the accountability work, as well as having the benefits of being a more independent body.



Alternatives include:

- » A traditional governance mechanism of an officer reporting to the board audit committee. That person could be a monitoring and evaluation officer, who would normally report to the CEO or executive director, but make a yearly report to the board or board sub-committee.
- » A report to the annual general meeting of your organisation.
- » Contracting an external peer review. Your organisation will have to select the appropriate option according to your existing structure and resources. It is important to ensure that you have clarity on who has responsibility and what the reporting chain is.

NOTE: —

The remainder of this Guide is structured so that it can be implemented whether or not you have an accountability panel in place, which is not essential though it is recommended given the multiple benefits it can bring.

STEP 3 —

Defining accountability instruments

The next step is to map out the documents, such as plans and policies, against which the accountability measurement will be conducted.

This will include documents relating to your strategic objectives and how you will achieve them and documents such as policies setting out internal procedures and the values by which you operate.

We can refer to the full set of plans and policies as the “accountability instruments” or the “accountability framework”. These will be used as the basis for the measurements and evaluations that you will carry out.



KEY ACCOUNTABILITY DOCUMENTS

Organisational documents: →	»	Mission and mandate, including values and theory of change
	»	Governance structures
	»	Governance rules
	»	Governance meeting information
	»	Overview of decision-making processes
	»	General events and meeting information
	»	Strategy with objectives and indicators for evaluation

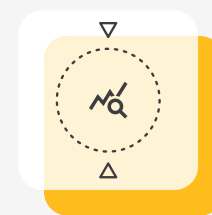
Internal policies and regulations: →	»	For publicly supported foundations, such as community foundations, the organisation's donors
	»	Code of ethics or code of conduct
	»	Non-discrimination and inclusion policy covering gender, disability, race, age, religion and other aspects of identity
	»	Salaries policy, including ranges and policy on gender pay equality
	»	Assets declarations of senior officers
	»	Conflicts of interest policy & declarations by senior officers
	»	Investments policy
	»	Environmental impacts policy
	»	Whistleblower policy – internal and external complaints
	»	Transparency policy with information on how to make requests
	»	Privacy and data protection policy

A significant benefit of an initial mapping of relevant plans and policies is that it will likely encourage revision and improvement of existing documents that set out your organisational values, policies, rules and regulations and your behavioural standards guidance documents. Many organisations adopt policies as they grow, and it is rare to take a step back and objectively examine the existing policies.

The danger, however, is that you decide to embark upon a wholesale revision of all these documents, which can take time and slow down the development of your accountability plan. It is therefore recommended that, in parallel with any necessary revisions or the adoption of new policies, you nevertheless proceed with your accountability plan, making the most of the material that already exists.

STEP 4 —

Quantitative and qualitative indicators for evaluation



For each of the selected accountability instruments, it will be necessary to identify specific indicators that can be used to evaluate compliance and for reporting purposes. These can be both qualitative and quantitative indicators.

It is strongly recommended that, particularly in the first years of a new accountability plan, these indicators are not overly extensive or complex. It is far better to report against a smaller set of well-defined indicators for which it is realistic to be able to gather data, than to undermine the entire accountability exercise with an overambitious measurement plan.

In line with that, one of the significant advantages of an accountability plan is that it will also help you clarify, refine, and improve your internal monitoring and evaluation systems. This in turn can feed into your strategic thinking and be used to support your strategy document.

Indicators can be – even should be – both qualitative and quantitative as appropriate for each of the accountability instruments. For example, with your strategy, you could have indicators relating to the number of projects funded in a particular area, the number of people who have received a rural agriculture support grant, but also a description of the types of benefits this had on those people and their community, as well as environmental concerns in that locality.

Similarly, for your internal policies, you could describe the data you have on closing the gender pay gap within your organisation, and the qualitative impact

this had on your employees, using feedback data from an internal survey.

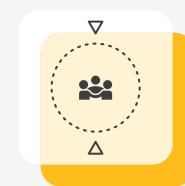
It is important to include both internal and external negative feedback, along with relevant data and accounts of how problems have been handled and complaints dealt with. Any explanations or justifications provided should not be read as defensive excuses, but rather as frank assessments of how you have taken criticism and used it constructively to improve internal or external processes.

The indicators should also include a measurement of the actions that have been taken. This encompasses how you are responding to positive and negative findings, ranging from over-achievement on indicators and high employee or stakeholder satisfaction, to satisfactory or unsatisfactory performance, to findings of carelessness or ignorance, or even evidence of deliberate flouting of policies and possible cases of fraud or corruption. It is important to have clarity on how you will respond to such problems so that you can report on whether your contingency plans were appropriately implemented.

Collecting qualitative and quantitative data will benefit your organisation by giving you a better sense of what you are doing and what kind of impact your work is having. As time passes, you will be able to provide year-on-year data and analyses which will significantly help your organisation with its own strategy development and improve communications with your stakeholders and the communities you serve.

STEP 5 —

Participation of stakeholders



Once an initial structure for the accountability plan has been developed, along with the proposed set of indicators, it is recommended that there be consultations with relevant stakeholders to confirm that the framework, metrics, and reporting timetable are those which make sense to, and are important for, multiple stakeholders.

The mechanism by which such consultations take place could include the distribution of the plan with a questionnaire or survey, focus groups, or one-on-one interviews.

This is a valuable step because it could generate insights that help define the approach and priorities within the plan. It also ensures that stakeholders are aware of the accountability exercise, gives them some ownership of it, and creates a receptive audience for eventual reporting.

Feedback from this participation and consultation exercise should be considered in the finalisation of the plan, with feedback being made public about how such inputs influenced the final output.

STEP 6 —

Publication and dissemination of the accountability plan



Once the accountability plan has been finalised, it should be disseminated to all relevant members of staff and other relevant stakeholders, and made public on the organisation's website.

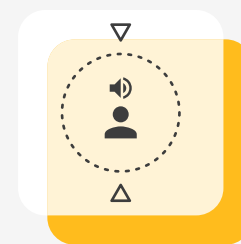
Communication activities to promote and raise awareness of the accountability plan might include a newsletter or press release and distributing news about the plan on social media. Consider using an explainer video or FAQ.

Once the accountability plan has been finalised, it should be disseminated to all relevant members of staff.



STEP 7 —

Complaints and whistleblower systems



An accountability plan should include a mechanism by which issues can be raised anonymously to those removed from the decision-making in a

particular organisation, and with guarantees to the protection of the whistleblower's identity and of an independent investigation.

Recommended key elements of an organisational whistleblower policy are:

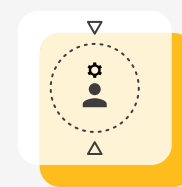
- » Appointment of an independent person or group of persons with whom issues can be raised. These persons should be given the power to interview and obtain from all members of staff, contractors, and grantees the documents needed to conduct their investigations. It is recommended that all contracts include language by which the employees and other parties agree to this in advance.
- » Establishment of secure anonymous channels for reporting, such as a secure email address or use of a secure, encrypted box for reporting (there are various free versions available from civil society organisations).
- » Provision of information about the whistleblowing policy to all staff and contractors, and publication on the organisation's website.
- » Clear procedures for action when complaints are received including:
 - Timeframes for each step of the investigation
 - Guarantees for protection of the identity of the original whistleblower(s) and others who come forward to give evidence in support of the complaint
 - A commitment to publish the findings of any investigation and to report on how it was acted upon
 - A commitment to take appropriate actions addressing both specific cases (such as sanctions or dismissals) and put in place measures to address systemic problems identified and prevent them from occurring (such as in cases of more widespread discrimination, sexual harassment, etc.)
 - A pledge to let relevant law enforcement authorities know if criminal offences have occurred.

An essential element of setting up complaints and whistleblower structures is to identify your crisis response mechanism in advance. This should include who will be alerted according to the nature and gravity of the issues raised, and what the precise procedures will be, such as holding emergency management or board meetings, calling in the members of your accountability panel on short notice or even reporting to law enforcement authorities.

Clarity on how you will react to complaints received and issues raised will ensure that these do not put undue stress and strain on senior management and the entire staff, and will help ensure swift resolution of the problems, even when they are genuinely negative situations. An open, positive, and constructive approach to problems that arise (rather than having people go into avoidance mode) will, in the medium- to long-term, be better for the entire organisation and its relationship with stakeholders.

STEP 8 —

Training of staff



Once your accountability plan has been developed and adopted, it is imperative to ensure that staff are provided with information and training as relevant and as your capacity allows.

The training is part of shaping the institutional culture that being accountable requires. This is also an opportunity to ensure that everyone involved in the organisation is fully briefed on your mission, vision, strategies and values. This is something that does not happen in all organisations, particularly given staff turnover which can mean that some employees, interns and volunteers may not have been trained on all relevant policies and approaches.

The training process is also an opportunity to involve all members of your team in the accountability

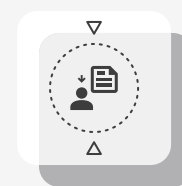
process, getting them on board early so that they will be ready to contribute to the eventual evaluation and data gathering that is needed.

Specifically, through staff briefings and training, you can create a culture in which all relevant actors are ready to critically and constructively examine what works and what does not, are willing to accept advice or criticism, and are able to modify practices accordingly in the light of that feedback.

In addition to the specific training, it is important that those responsible for accountability are ready to provide guidance and support across the organisation on an ongoing basis as needed.

STEP 9 —

The accountability report



It is recommended that reporting on the accountability plan be done on an annual basis, although for some larger organisations or selected indicators this could be done on a six-monthly or quarterly basis.

The internal planning, data collection, revision of the data, analysis and drafting of the report, will all need to be timetabled with sufficient time allocated for each step.

This includes time for design - either for printed or online versions - as well as for the website, particularly if there will be any kind of interactive data or graphic presentations.

A communication strategy should be developed to ensure that the accountability report is promoted, publicised, and reaches all relevant stakeholders.

It is important that the evaluation is carried out in an independent and objective manner. As noted in

[step 2](#) above, one option is to appoint an accountability panel of independent persons to oversee your accountability exercise.

An alternative or additional option, for organisations that can afford it, is to contract an external consultant or consultancy to carry out the evaluation process, reporting as appropriate to the accountability panel and/or senior management.

Having an external evaluator will require clarity on precisely which documents they may access, to whom they may talk, and how it will be assured that their investigation is supported and in no way obstructed.

One significant benefit of both the independent accountability panel and the external evaluator is that staff members and other stakeholders often find it easier to talk frankly to a third person than to those with whom they interact daily.



STEP 10 —

Post-reporting participation and feedback

To the extent that resources allow, holding follow-up participation or consultation exercises is recommended.

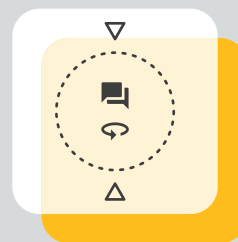
These could include, as with the earlier participation exercises, actions such as conducting a survey, presenting the main findings of the accountability report at a meeting or in focus groups, and simply asking stakeholders and other members of the public for any feedback via your website.

Publicly showing that you are open to feedback on the accountability report is an integral part of demonstrating your organisation's readiness to be held to account by ensuring that this is not a unidirectional exercise.

As with the earlier participation exercise, acting on and/or making feedback received publicly available is also part of your organisation's accountability processes.

This should include clear feedback to stakeholders on how concerns raised have been acted upon.

It is important that these post-reporting consultations are not mere checkbox exercises, but rather conducted in the genuine spirit of being open to being held to account, and out of a desire to get closer to and better understand your stakeholders. This can be a win-win for both you and them, as it can lead to your work being more effective.



Publicly showing that you are open to feedback on the accountability report is an integral part of demonstrating your organisation's readiness to be held to account by ensuring that this is not a unidirectional exercise.



Oversight, evaluation and checklists

Monitoring, evaluation and learning

01

Once you have established your transparency and accountability systems, you will have already created the infrastructure you need for monitoring, evaluation, and learning (MEL).

Indeed, as noted in the [accountability section](#), you can integrate a pre-existing MEL framework, at least partially, into your public-facing accountability plan.

There will remain, however, the need for, and many benefits in having, an internal MEL plan to ensure that your team, management, and governance structures benefit from a comprehensive evaluation of all the work that you are doing. The MEL plan will also address more “internal” issues such as staff performance and progress reviews which means that, in addition to your more outward-facing departments, you will also involve departments such as human resources and financial management.

As with the accountability plan, as resources allow, you should consider having external experts or evaluators who are more neutral and can guide you through your internal MEL process. In the absence of resources for this, members of your board may be able to assist with this role. It is important to have clarity about who will do this overall evaluation,

tying together various strands of reporting, including staff performance and satisfaction overviews, risk registers in risk management systems, and the audit committee. Some organisations have a MEL officer who will do this, while others allocate this role to another department depending on the structure of the organisation.

Recognising that some matters are genuinely “internal” and that for reasons such as personal data protection, they cannot and should not be made public, does not mean that most of your accountability work should be accessible to a wider audience. It is important in your internal policies, including the recommended privacy policy, to clarify which subset of materials cannot be made public, while encouraging openness on your remaining documents and evaluations. See also [section 1](#) of this guide for more details.

The accountability guide in [section 2](#) can be used for the structuring of your internal MEL work, with the only difference being that it is an internal process, and that discussions with the team, management, and governance structures can be managed to achieve even higher levels of constructive criticism and self-evaluation.

Resources

02

For all the activities suggested in this Transparency and Accountability Guide, it will of course be necessary to identify the required resources. Adequate human, technical and financial resources make a huge difference to the successful implementation and sustainability of your transparency and accountability activities, and will help ensure the results and impact you wish to achieve with them.

This is why it is important to identify the resources that you will need at the very beginning of your respective transparency and accountability exercises. The detailed lists of activities you can find in this guide should help your thinking and planning in this respect. You will also need to consider the size, needs and resources of your organisation in order to construct a plan which is adequate yet also feasible. The key to success is to be ambitious, but not overly ambitious.

Checklists

03

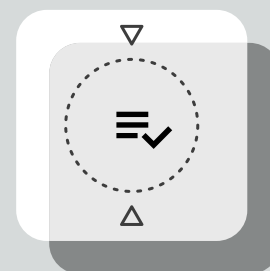
Here are core checklists for your organisation to track progress on your transparency policy and your accountability plan.

You will need to list more details relevant to your specific organisation. For example, you could include a detailed checklist of the documents you plan to publish under the transparency policy and the

deadlines for updates to those documents. These will help you monitor whether the information on your website is up to date.

This overview checklist will, nevertheless, help you get started with the management of your transparency and accountability exercises.

Transparency checklist	3.1
Accountability checklist	3.2
Internal MEL checklist	3.3



Transparency checklist

3.1

	ACTION	WHO IS RESPONSIBLE?	DEADLINE	COMPLETED
1	Mapping of documents for publication			
2	Documents checklist created and approved			
3	Documents published on website			
4	Documents and data in open formats on web			
5	Mapping of stakeholders completed			
6	Stakeholder list approved internally			
7	Legal transparency obligations map			
8	Legal transparency obligations complied with (relevant documents on website)			
9	Stakeholder consultations planned			
10	Stakeholder consultations completed			
11	Transparency policy developed			
12	Transparency policy approved			
13	Transparency officer appointed			
14	Website has information on requests			
15	Staff trained on transparency policy			
16	Updates of documents/data			
17	Annual report on transparency policy			
18	Annual report on transparency published			

Accountability checklist

3.2

	ACTION	WHO IS RESPONSIBLE?	DEADLINE	COMPLETED
1	Overall goals of accountability plan defined			
2	Goals approved internally			
3	Mapping of stakeholders			
4	Decision on accountability panel or similar			
5	Accountability instruments (documents) identified			
6	Indicators developed			
7	Stakeholder consultations planned			
8	Stakeholder consultations conducted			
9	Stakeholder consultations integrated into accountability plan			
10	Accountability plan finalised			
11	Accountability plan approved internally			
12	Accountability plan published/disseminated			
13	Complaints/whistleblower policy defined			
14	Complaints/whistleblower policy approved			
15	Complaints/whistleblower policy published			
16	Training of staff planned			
17	Training of staff completed			
18	Accountability report produced			

ACCOUNTABILITY CHECKLIST CONTINUED



19	Accountability report approved			
20	Accountability report published			
21	Consultation on accountability report planned			
22	Consultation completed			
23	Other feedback on accountability report sought and gathered			
24	All feedback responded to and published			
25	Revisions/adjustments made to next year's accountability plan			

Internal MEL checklist

3.3

	ACTION	WHO IS RESPONSIBLE?	DEADLINE	COMPLETED
1	Organisational goals based on strategy defined			
2	Specific programme/project/departmental goals defined (including for instance, human resources department)			
3	Goals approved internally			
4	Major milestones & timelines defined			
5	Quantitative metrics for evaluation defined			
6	Qualitative indicators identified			
7	Staff responsibilities identified and assigned			
8	Timeframes for reporting defined			
9	Training of staff on MEL plan and how to engage			
10	Data collected			
11	Analysis and evaluation completed			
12	Internal discussions on lessons learned held			
13	Final MEL report produced			
14	MEL report approved			
15	Public version MEL report released on web/ shared with stakeholders			
16	Feedback collected, processed, responded to			
17	Adjustments made to next year's MEL plan and staff informed of/trained on new plan			

Funders



Candid.



Dalberg





W I N G S
ELEVATING PHILANTHROPY

