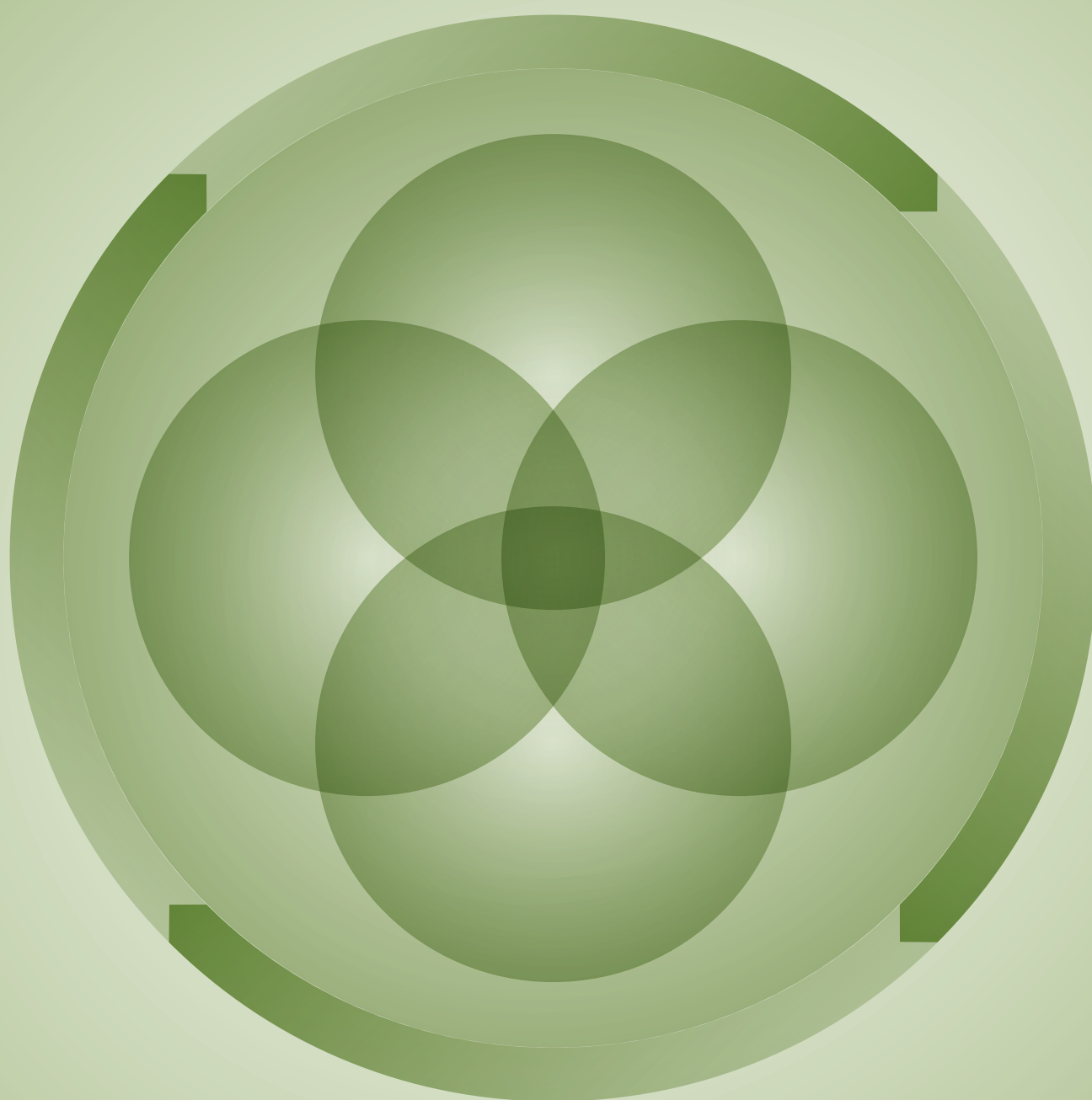# Pathways to Accountability II

The 2011 revised Global Accountability Framework

Report on the stakeholder consultation and the new indicator framework

one world trust

Michael Hammer and Robert Lloyd
with contributions from Jeannet Lingàn,
Lauren Cumming and Alice Obrecht

The One World Trust is an independent charitable organisation that conducts research, develops recommendations, and advocates for reform, to make policy and decision-making processes in global governance more accountable to the people they affect now and in the future, and to ensure that international laws are strengthened and applied equally to all.

Our projects are grouped into four strategic areas of interest, which are each critical for realising greater accountability in global governance: the accountability of global organisations, citizens and democratic practice, accountability in research and advocacy, and accountability in environmental governance.

Through our work on the accountability of global organisations, we aim to generate wider commitment to common principles and values of accountability among actors from across the intergovernmental, non-governmental and corporate sectors, promote a better visibility and understanding of good accountability practice in globally operating organisations, and strengthen the capacity of civil society to engage in global policy and decision-making processes.

The *2011 Pathways to Accountability II – the revised Global Accountability Framework* is the sixth major report published by the One World Trust in this area of work. Like its predecessors, *Power Without Accountability?* (2003), *Pathways to Accountability: The Global Accountability Framework* (2005), and the 2006, 2007, and 2008 *Global Accountability Reports*, this document seeks to deepen the understanding of accountability issues at the global level and encourage cross-sector learning.

For more information on the One World Trust's work in this area, please visit www.oneworldtrust.org.

Table of contents

Acknowledgments

Get back to us

Although already many people and organisations have helped to achieve the present results, further input can only improve our work. We welcome your feedback at accountability@ oneworldtrust.org or +44(0) 20 7713 6790.

List of illustrations

Definition of terms

Civil society organisation: Civil society is a space where citizens collectively assemble to share concerns and mobilise around particular issues and affairs. Civil society organisations include faith-based associations, labour movements, local community groups and non-governmental organisations (NGOs).

Code of conduct/ethics: A formal statement of the values and business practices of an organisation and sometimes its affiliates. A code is a statement of minimum standards together with a pledge by the organisation to observe them and to require its contractors, subcontractors, suppliers and licensees to observe them.

Executive body: The body elected or appointed to carry out the normal business of the organisation in accordance with the governing articles and, where applicable, under the direction of the governing body. Members may, in addition, have statutory responsibility (e.g. company directors).

Global Governance: "…rule making and power-exercise of power at global level, but not necessarily by entities authorised by general agreement to act. Global governance can be exercised by states, religious organisations and business corporations, but also intergovernmental and non-governmental organisations." [1]

Global Public Goods: Services and conditions that are essential for individuals and communities to be able to live without poverty and threats to life and well-being, and enjoy human rights. Global public goods include natural commons (such as a sustainable environment, water, or a stable climate), human made commons (such as transport, communication, shelter, and other infrastructure), and global policy outcomes (such as health, education, justice, freedom from discrimination, access to opportunity). [2]

Intergovernmental organisations (IGOs): International organisations whose members are two or more governments or state agencies. Within the context of the Global Accountability Report, inter-agency coordinating mechanisms and hybrid institutional arrangements between intergovernmental agencies are also classified as IGOs.

International non-governmental organisations (INGOs): NGOs with operations in more than one country. Within the context of the Global Accountability Report, other transnational civil society associations are also included under this categorisation for ease of reference.

Governing body: The governing body has the ultimate authority in the organisation. It has the power to amend the governing articles and sets the overall direction of the organisation. It typically elects or appoints the executive and oversees its actions. Other powers may vary.

Non-governmental organisations (NGOs): A subset of civic organisations defined by the fact that they are formally registered with government, they receive a significant proportion of their income from voluntary contributions, and are governed by a board of trustees. [3]

---

[1] Keohane, R. (2002): Global governance and democratic accountability, LSE lecture, London.

[2] Kaul, I.; Grunberg, I.; Stern, M.A.; eds. (1999): Global Public Goods: International Cooperation in the 21st Century, UNDP, New York.

[3] Edwards, M. (2000): NGO Rights and Responsibilities: A New Deal for Global Governance, Foreign Policy Centre, London, p.7-8.

Executive summary

This report summarises the results of the 2009-2010 review process on the One World Trust Global Accountability Framework and the piloting of the draft framework during 2011, and presents the full One World Trust Pathways to Accountability II indicator framework. Our work in this field work is motivated by a concern about the persisting weakness and insufficient effectiveness of global organisations from all sectors in responding to the challenge of delivering global public goods to citizens and communities, the very people whom they claim to serve and benefit, and who are most often dependent on them.

Compounded by failing frameworks of regulation and a lack of meaningful opportunities for access of citizens to the decision-making processes that directly affect them, the result of this problematic situation is that many billions of people around the world continue to live in conditions of poverty, growing environmental threats to their livelihoods, are barred from participation in governance, and do not have access to the universal civil, political, social, economic and cultural rights which form the bedrock of the world's understanding of what it means to be human and a global community.

In line with a perspective on global governance which gives it social purpose, engaging in research about organisational capacity therefore necessarily has to be about reform. On the basis of an analysis of global trends and developments in the debate of accountability, and a review of progress and bottlenecks with regards to reform at global level, the report proceeds to a review of the results of the consultation for the future development of the Global Accountability Framework and Report. The consultation shows recognised benefits, but also challenges; and the need to enable cross-sector learning as a specific area of high demand identified by participants.

Following a review of key areas for change to the existing research framework, the report closes with a full presentation of the new Pathways to Accountability II indicator framework, tried and tested in a pilot stage with a smaller sample of global organisations during 2011.

The finalised indicator framework presented in this report highlights emerging principles of accountability good practice that are applicable across a wide range of organisations, but seeks to keep ahead of the curve and offer challenges to organisations with an increasing range of governance arrangements. Beyond the typical set of intergovernmental, non-governmental and corporate business actors, the new framework has been designed to assess individual countries' government departments, which may act as influential bilateral donors, state-owned corporations (whether in the financial scene such as sovereign wealth funds or in the extractive industries), major private donors such as foundations or even as individuals, multi-stakeholder fora, and private-public partnerships, all of which are entering the global governance arena as significant actors. Through integration of indicators pertaining to accountability performance management, the framework gives a better picture of how organisational accountability practice is aligned with the capabilities of the institution derived from its policies and management systems.

1.0 Introduction

Since we first piloted the Global Accountability Report in 2003, it has evolved into a powerful tool for understanding accountability across sectors, highlighting accountability gaps, encouraging the sharing of good practice, and advancing reforms within organisations to strengthen accountability to the people they affect.

In the process of assessing, to date, more than 90 global organisations, we have gained significant insight into how to develop a methodology and ensure the integrity of our results. However, we have also learnt a lot about the challenges to measuring accountability in the face of diverse organisational structures and ways of working. There are areas in which our existing indicator framework is strong and where, as with every research framework, it could be improved. We are also aware that since we developed the Report, debates on accountability have moved forward and best practice has evolved. Therefore, to ensure the Global Accountability Report remains a relevant and critical tool for strengthening the accountability of global organisations, we set out in 2009 to review the methodology and indicators.

The following report presents the outcome of this review. It summarises what we heard, both good and bad, and maps out what changes we have made to the Global Accountability Framework, which underpins the Global Accountability Report. The report also revisits trends and developments in the global accountability debate and in different sectors to understand where further work is needed, and why and how the Global Accountability Report continues to be relevant. In doing so, it makes the case that strengthening the accountability of global governance institutions is more important than ever.

The report is divided into two parts: the report and the indicator tables. In part one, the report, an executive summary is followed by this introduction. Section 2 reviews the trends and developments in the accountability reform debate. Section 3 outlines some of the key challenges arising for the future from the current state of debate and progress of accountability reform at global level. Section 4 outlines the review process and the main themes that emerged from the consultation. Building on this feedback, section 5 then identifies the changes we have made to the framework as the underlying methodology. Part two presents the revised framework in detail in form of tabled indicators and corresponding scores. The document concludes with an annex listing the contributors to the review process.

2.0 Accountability: global trends and challenges ahead

2.1 A review of global developments

Since we first started our work on the accountability of global organisations with our Charter 99 for Global Democracy ahead of the 2000 Millennium Summit, we have seen a mushrooming of activity in this area. Growing numbers of organisations from all sectors are recognising that being open and transparent, engaging stakeholders, evaluating and learning, and responding to complaints is crucial to their legitimacy and effectiveness. Critically, many organisations have moved over the past decade from recognising the importance of the issue to addressing it in practical terms: identifying to whom and for what they are accountable, outlining their commitments in form of publicly available policies, and developing supporting mechanisms and structures.

2.2 Dynamics in the international non-governmental field

Among INGOs, particularly over the past five years, there has been considerable growth in both organisational and sector-wide accountability initiatives. Organisations such as ActionAid International, Plan International and WWF International have all developed policies on transparency, and Islamic Relief and other humanitarian agencies have developed complaints procedures for project communities. Meanwhile, Oxfam International and Save the Children have scaled up participatory practices and are involving key external stakeholders in organisational governance, and a number of organisations such as World Vision International have appointed staff specifically to lead on issues of internal accountability and transparency.

Similar dynamics have been at play amongst the newer breed of INGOs involved in standards-setting. In the late 2000s for example, the Internet Corporation for Assigned Names and Numbers (ICANN)[4] and the International Accounting Standards Board (IASB) developed accountability and transparency guidelines.[5] At the same time, the ISEAL Alliance, a coalition of organisations involved in social and environmental standards-setting developed a Code of Good Practice, which identified principles of transparency and stakeholder engagement as crucial to sustaining their legitimacy as global actors.[6]

In addition to organisation-specific moves, there have also been further developments within and concerning the INGO sector more broadly, partly driven by the fragmented and, at times, coercive or inappropriate nature of national regulation, as well as the lack of international frameworks governing global organisations' activities. Civil society self-regulation initiatives have emerged across sectors since the 1980s, with a major push resulting from the international failure to respond adequately to the 1994 genocide in Rwanda.[7] In particular, over the past decade we have seen an expansion of NGO self-regulation into new thematic areas well beyond the humanitarian and development sectors. In 2003, the Code of Good Practice for NGOs Responding to HIV/AIDS was developed by 11 global INGOs involved in tackling HIV. The consultative process through which the code was developed resulted in over 160 organisations signing on by the time of its launch.[8] In 2006, 16 international advocacy NGOs developed the INGO Accountability Charter, which commits member organisations to principles such as transparency, accountability and responsible lobbying. Most recently, in 2007, the Humanitarian Accountability Partnership International (HAP) began certifying NGOs against its Standards in Accountability and Quality Management, and has gone through a participatory review of its framework with its members. In connection to the INGO Charter, an international working group

---

4   ICANN coordinates the global internet's system of unique identifiers and ensures the stable and secure operation of the internet's unique identifier systems. Unique identifiers are a series of numbers that enable computers that make up the Internet to find one another.

5   In 2007, ICANN developed a set of Accountability and Transparency Management Operating Principles; in 2006 IASB developed its Due Process in standards development.

6   The ISEAL (International Social and Environmental Accreditation and Labelling) Alliance's Code of Conduct for Setting Social and Environmental Standards is available via www.isealalliance.org.

7   Steering Committee of the Joint Evaluation of Emergency Assistance to Rwanda (1996): The International Response to Conflict and Genocide: Lessons from the Rwanda Experience, available at: www.reliefweb.int/library/nordic/index.html

convened by the Global Reporting Initiative (GRI) developed a reporting framework for signatories, intended to support them in reporting against the charter. In addition, fundraising and auditing or monitoring bodies increasingly coordinate internationally, such as through the International Committee on Fundraising Organisations (ICFO) or the International Organisation of Supreme Audit Institutions (INTOSAI). These initiatives, either implemented by the membership of the initiative or a 3rd party, complement the approach taken by the One World Trust Global Accountability Report and Framework at a global level, and are further supported by hundreds of national or regional self-regulation initiatives.[9] There is thus a growing process underway to define accountability and effectiveness standards for civil society organisations, driven to a significant extent by a commitment and interest of the sector to improve itself and find appropriate solutions.

2.3 Trends in the intergovernmental sector

An increasing number of mechanisms have also emerged in the IGO sector since the 1980s, designed to open up organisations to outside scrutiny, involve civil society in policy discussion, and enable citizens and communities to raise issues of concern. Transparency policies have become commonplace since the World Bank first adopted its Information Disclosure Policy in 1994. Complaints procedures have also become more widespread with all the Multilateral Development Banks (MDBs) now having mechanisms for project-affected communities to seek redress. Concerns around internal corruption and fraud have led to the strengthening of internal audit functions and the development of whistle-blower protection policies. There has also been greater focus on measuring impact and results with a number of agencies establishing independent evaluation offices, and rolling out results-based management systems.

In comparison to the more enthusiastic and formal uptake of self-regulation among NGOs, its use in IGOs has been less widespread, and exercised mainly through informal peer networks. For example, among MDBs, staff involved in civil society engagement or complaints procedures for project-affected communities meet on a regular

basis to share information, good practice and learning. Among UN agencies, a similar group exists among evaluation professionals. An informal network established in 1984 evolved into the UN Evaluation Group (UNEG) in 2004. The UNEG subsequently developed a document which set common standards in evaluation practice.[10] Prominently, many bilateral donors and intergovernmental agencies have engaged with the aid effectiveness debate through the 2005 Paris Declaration, discussed below.

Yet there are also important bottlenecks and setbacks at the level of IGOs, and in particular, in relation to international and regional financial institutions. Reform of key aspects of International Monetary Fund (IMF) governance is only moving slowly. There is still no agreement on the basic parameters of a voting shift of at least 5 per cent to emerging market and developing economies, which was endorsed by G20 leaders.[11] Moreover, the re-composition of the IMF Executive Board in support of a more balanced voice of the membership is stalling because of the European countries' reluctance to consolidate their seats.

The World Bank governance reform process has produced a few tangible gains. In 2010, it passed a new information disclosure policy, which has been recognised for its progressive nature by civil society and experts alike, and some observers have said that it could lead to a "new era of openness" at the Bank.[12] Several MDBs are following the World Bank's lead. The Inter-American Development Bank (IDB) approved a new Access to Information Policy that was based on the World Bank's policy. In an effort to bolster its case for capital replenishment, the IDB Governors, pressed primarily by the United States, requested rapid action at a meeting in Cancun in April, and also advocated that the new policy should match that of other international financial institutions.[13]

Yet changes such as this must not remain unaccompanied, as only reform on different dimensions of accountability are likely to produce mutually reinforcing effects. The latest round of reforms means that high-income countries still have over 60 per cent of voting

---

[10] For further information see UNEG Norms and Standards, 2005, available at http://www.uneval.org/normsandstandards/index.jsp

[11] http://www.brookings.edu/opinions/2010/0928_imf_lombardi.aspx

[12] http://www.bicusa.org/en/Article.11936.aspx

[13] http://www.bicusa.org/en/Article.11878.aspx

power, middle-income countries around one-third, and low-income countries just 6 per cent.[14] No further reform will take place for five years. There are plans to develop a formula to calculate voting shares in the International Bank for Reconstruction and Development (IBRD, part of the World Bank Group) and International Development Assistance (IDA, part of the World Bank Group), which would take into account countries' economic weight, donations to IDA, and contributions to the Bank's 'development mission'. However, the latest reforms placed a heavy emphasis on economic weight (75 per cent), followed by countries' contributions to IDA (20 per cent) – both criteria which favour high-income countries. The development element was accorded just 5 per cent, and was also partly defined by IDA contributions. Important imbalances thus persist which cannot be balanced by progress on transparency issues alone.

2.4 Developments in the corporate world

Accountability has also moved onto the corporate agenda. The 1980s witnessed the development of many corporate environmental codes of conduct in response to both increased regulation and public pressures in the wake of industrial disasters. During the 1990s, globalisation and NGO activism added labour and social development concerns to the agenda. Multi-stakeholder initiatives such as the Forestry Stewardship Council and the Ethical Trading Initiative emerged to address social and environmental concerns through partnership between corporations, NGOs and IGOs. Simultaneously, increasing numbers of companies started reporting on their environmental and social impact, and engaging stakeholders in a more systematic way. The term 'corporate social responsibility' (CSR) came to the forefront, increasingly supported by voluntary codes of conduct and other self-regulation tools. An early peer level example is the European Chemical Industry Council, which developed the Responsible Care Programme and reporting guidelines in 1985. By the early 1990s, companies had begun to seek external certification through initiatives such as Social Accountability International (1997). Over the past decade, corporations have focused on participation in and development of

multi-stakeholder initiatives. These include the Ethical Trading Initiative (1998) to address supply chain labour issues, the UN Global Compact (2000), the Extractive Industries Transparency Initiative (2002) and the Equator Principles (2003) for responsible project finance, and the Global Reporting Initiative (GRI), which today has over 1,500 companies using its reporting framework to publicly report on their social and environmental impact.

Yet the global economic crisis has exposed the gaping holes in an approach to shaping corporate behaviour through CSR and self-regulation alone. Ensuring accountability is not about developing high visibility-promoting compensatory activities, however valuable they are in themselves, but about preventing systemic failures and external harm in the first place. Transparency and creating a better understanding of the nature of the impact of corporate transactions, especially in the financial services sector, has driven the emergence of new institutions such as the Financial Stability Board. Existing ones such as Basel Committee on Banking Supervision, which has its secretariat in the Bank for International Settlements, are issuing new regulations such as Basel III. It is crucial for both their legitimacy and ultimately effectiveness that these receive, and should open themselves up to, the input and influence of ordinary citizens across the world who are most affected by economic turmoil, but have very limited control opportunities concerning the system itself.

However, changes have not been limited to the financial services sector, despite its great prominence. The EITI (Extractive Industries Transparency Initiative) launched in 2002 is gaining widespread support from governments, forcing more companies based in their countries to abide by its standards. Legislation in the US introduced by the Wall Street Reform Act (WRSA) now requires companies listed by the Securities and Exchange Commission (SEC) to report on almost every payment made to foreign governments to develop natural resources. The bill specifies that payments should be listed project by project.[15] It could potentially encourage major US oil firms, which will soon be subject to disaggregated reporting

---

14 Bretton Woods Project (2010): Analysis of World Bank voting reforms: Governance remains illegitimate and outdated, 30 April 2010, London, available at http://www.brettonwoodsproject.org/art-566281

15 http://www.ethicalcorp.com/content.asp?contentid=7084

16 There is still wide uncertainty about the scope of interpretation of the WSRA. The SEC had until March 2011 to publish executive regulations, and the first reporting round to comply with the bill will not be until early in 2012.

15 http://www.ethicalcorp.com/content.asp?contentid=7084

worldwide as a result of the WSRA, to argue for the same reporting burden for all companies.[16]

2.5 Cross-sector and integrating initiatives

In addition to these above trends, which are mainly confined to individual sectors, there are also a number of integrating initiatives which highlight the resurgence of national governments as actors in global governance. Interestingly, this points towards a greater flexibility and more purpose-bound attitude to forming alliances, which may go beyond a stiffly structured governance model for global affairs.

A case in point is the shift from the G8 to the G20 precipitated by the world financial crisis. While some may express concern that the G20, as a self-appointed club of countries, continues to lack legitimacy, it is a step in the right direction. However, while the first three G20 summits will be remembered for the group's strong commitment to advancing multilateralism and coordinated global action in response to the crisis, follow up in terms of practical steps has been less visible. Eventually the success of the G20 will hinge on the ability of its members, individually and collectively, to be inclusive beyond their limited group and work with more legitimate and accountable multilateral institutions.[17]

In another field, the initially donor-led debate about accountability and effectiveness has proved to be of particular importance to NGOs as well. Today, the OECD-coordinated 2005 Paris Declaration on Aid Effectiveness, which details donor commitments to ownership, alignment, harmonisation, management for results and mutual accountability in the delivery of aid, has major support not just amongst bi- and multilateral donors, but also amongst non-state donors. Preceded by the first High Level Forum in Rome in 2003, and followed by the Accra Agenda for Action in 2008 and the Fourth High Level Forum on Aid Effectiveness in Busan in 2011, this body of work has led, amongst other results, to the cross-sector IATI (International Aid Transparency Initiative), launched in 2008.

---

[15] http://www.ethicalcorp.com/content.asp?contentid=7084

[16] There is still wide uncertainty about the scope of interpretation of the WSRA. The SEC had until March 2011 to publish executive regulations, and the first reporting round to comply with the bill will not be until early in 2012.

[17] http://www.brookings.edu/papers/2010/04_multilateralism_jones.aspx

3.0 Challenges for the future

Irrespective of sector, global organisations are thus recognising that legitimacy and effectiveness are tied to their individual and collective ability to show to whom, for what and how they are accountable. Of course the depth with which organisations engage with these issues varies considerably. Some organisations are more committed than others, but the initial argument for strengthened accountability has clearly been won and global organisations across the spectrum are responding positively, if not necessarily proactively.

Yet, despite a lot of important progress, there remain a range of challenges. These are partly conceptual, and partly operational in terms of making organisational reform work. From our engagement with many global organisations across sectors, work with the Global Accountability Framework, the cycle of reporting from 2006 to 2008, and the analysis of trends and developments in the accountability reform debate, we have identified a number of key challenges that the accountability community will need to continue to work on.

3.1 Aligning accountability capabilities with practice

Technical accountability reforms play a crucial role in realising accountability. For example, public consultations create spaces for stakeholders to question organisations, and complaints mechanisms can be used to challenge decisions. However, introducing such systems also involves burdens, especially if coupled with the build-up of internal reporting systems to monitor accountability performance. Depending on the size and capacity of an organisation, too much accountability pressure pervading an organisation's work and processes can prevent progress on priority issues, stifle innovation and create unnecessary bureaucracy. Especially at the beginning of reform processes, organisations struggle with the need to address many different issues at the same time, and stakeholders and accountability reviewers need to accept that not all desirable changes can be implemented at once. The important element is for organisations to make their choices in a conscious, informed and participatory

way, and be prepared to argue their case for the chosen course of action publicly.

In addition to equipping the organisation with the necessary policies and support systems, there is the challenge of how to deal with the inevitable gaps between accountability frameworks and practices, and gradually align them. In several cases for instance, external observers have pointed out where particular organisations that have scored well in previous Global Accountability Reports, including the Asian Development Bank (ADB), the World Bank-IBRD and the International Accounting Standards Board (IASB), have in practice, on more than one occasion, ignored stated procedures, violated their own information disclosure policies, and failed to take remedial action on legitimate complaints.

Our research has shown that key to overcoming such gaps between policy and practice is embedding accountability into the culture of an organisation. Accountability reform can occur within two interconnected but distinct areas– accountability capabilities and accountability culture. Accountability capabilities refer to the institutional structure of accountability– procedures, mechanisms, and processes, such as a transparency policy or a complaints mechanism. Accountability culture refers to the attitudes and behaviours of staff, such as their perceptions of external stakeholders and how they interact with them. Reform in both areas is essential (se Figure 1 overleaf).

Without formal procedures, accountability would be largely expressed through ad hoc and informal practices. It would therefore lack consistency and coherence across an organisation. At the same time, without a supportive organisational culture, mechanisms and procedures of accountability such as stakeholder forums or civil society consultations tend to amount to little more than window dressing.

Yet to date, and partly encouraged by frameworks such as the One World Trust's, the energies of most global organisations have mainly been directed toward

Figure 1: Accountability capabilities, practices and culture

Accountability Capabilities
Structures, mechanisms, policies and systems of accountability

Accountability Culture
Attitudes, values and beliefs of staff that support accountable behaviour

Accountability Practices
Activities and interactions between an organisation and its stakeholders

establishing accountability capabilities. There has been far less engagement with deeper issues of creating an accountability culture, i.e. creating an environment of incentives and frameworks that encourages staff to live up to the policies of the organisations as part of their attitude.

To address these issues, the new Global Accountability Framework is strengthening its focus both on the leadership and strategic view an organisation takes on its commitments to accountability, and on the support provided to effectively monitoring accountability performance through quality management systems that can identify where an organisation's practice diverges from its commitments.

3.2 The politics of accountability reform

A major challenge for the future is to achieve political as well as technical accountability reform across sectors. All accountability reforms tend to upset established ways of working and can generate conflict within an organisation. However, some changes generate more

resistance than others. Technical accountability reforms, such as the development of whistle-blower policies or the establishment of advisory panels, may generate initial resistance, but internal support and momentum can quickly be built for such administrative reforms. Political reforms – those that strike at the heart of power and decision-making structures – are often more intractable, a point illustrated by the difficulties faced by the IMF and World Bank to changing their voting quotas, or the challenges faced by many INGOs to changing inequitable governance structures that privilege Northern over Southern members through financial discrimination. In the International Save the Children Alliance, for example, members that contribute five per cent or more of the aggregate total membership contributions get automatic representation on the Alliance Board; in both Greenpeace International (in relation to global expenditure) and Plan International, voting rights are based on (the highly skewed) members' financial contributions to international expenditure; and in World Vision International, the US and Canada each have two seats on the International

Board, while remaining members are represented through regional forums. However, some progress has been made, for instance, by Amnesty International which, while not abolishing the higher voting power of large sections at its International Council Meeting, has introduced a new representation opportunity for individual members outside the nationals sections and structures.

Related challenges confront global organisation such as ICANN, where accountability reforms have increased openness and transparency relatively swiftly, but reforms related to board composition and internet user representation on the board have been more controversial and progressed more slowly. Realising accountability therefore, requires change in power relations within an organisation.

Unless global organisations are willing to engage with the more complex political issues of power and its distribution, their legitimacy will continue to be questioned. The Global Accountability Report continues to add value here as it is unique in showing such challenges across sectors and from a global level perspective.

3.3 Ensuring discourse, purpose and tools match

It needs to be understood clearly whom and what purpose the adopted approach to accountability is supposed to serve. In particular, the current economic crisis and squeeze on funding have seen a resurgence of interpretations of accountability that reinforce control of financial flows and delivery from the end of funding bodies. The result is that there are often significant inconsistencies between the headline commitments made by an organisation to stakeholder-oriented accountability – which put those whom the organisation serves first and recognises the existence of, and need to, balance multiple relationships – and the de facto ways relationships are structured and supported with instruments such as contracts – which give preference to the bilateral relationship between donor and implementing agency. It is here that power is frequently exercised and vertical, narrow principal-agent types of accountability relationships are enforced. This often happens very much under the radar of external observers and to some degree, even of senior managers in organisations who do not sufficiently engage with the challenge of changing day-to-day management of accountability and the culture that it transports.

The Global Accountability Framework and Report can help to unearth these problematic contradictions by disaggregating the analysis of performance with regards to policy and management systems and quality control.

3.4 Appropriate evaluation approaches

In particular, the evaluation community continues to struggle with finding harmonised approaches to evaluating results that allow a comparative review of performance and impact in relation to investment and interventions, while ensuring that the evaluation criteria and methods are appropriate for the subject matter at hand. While most of this discussion relates to the search for ways to understand and measure substantive impact, it is also relevant to the field of evaluating accountability performance: organisations will face different types of challenges when seeking to understand whether their accountability has indeed improved with certain stakeholder groups, and what external parameters and variables play into measuring the effectiveness of accountability reforms. A one-size-fits-all approach to reviewing performance is difficult to envisage.

The Global Accountability Framework recognises these necessary differences and uses sector-specific indicators in the evaluation dimension. In addition, it requires the evaluation results to be linked to organisational learning systems, hence providing an incentive to conduct meaningful evaluations rather than produce data that is not relevant to performance improvement.

3.5 Realism in making use of self-regulation

Self-regulation remains both a field of great potential and of unsure impact. The overview of trends in section 2 above shows that the various self-regulation initiatives that are being used at different levels sit along a continuum-from informal peer groups that share learning and practice, to codes of principles, more detailed conducts of conduct, formal certification and third party verification. Which approach is taken often reflects the level of debate on accountability in a particular sector. Certification, for example, tends to emerge only when debate and discussion on accountability has matured to the point of clear understanding and agreement on common standards against which organisations are willing to be assessed. Because of the often very precise nature of formulation of standards, they may only lend themselves to application in their primary field of concern or sector of origin, and the strong control frequently exercised by

members over certification standards may also weaken their analytical quality. However, this downside is often compensated by the buy-in they have from users.

This also shows where some of the other problems are. By definition voluntary organisations are free to decide whether or not they abide by the standards or principles of a self-regulation initiative. This limits the impact self-regulation can have on a sector, and therefore also limits its reach as an accountability tool. Incentives need to be created to encourage organisations to participate, including a demonstrated ability to shape organisational behaviour, performance and recognition, as the value added by being part of the club. Perhaps more problematic, however, is the fact that most self-regulatory initiatives frequently lack effective compliance and enforcement mechanisms. Once a member of an initiative, it is often left to the organisation to ensure that the principles are followed, and to what extent it reports publicly rests on compliance. This lack of enforcement is problematic as it can sometimes lead to free riding, eventually degrading the value of the initiative for all other participants.

The Global Accountability Framework speaks to the challenges and opportunities offered by self-regulation by actively encouraging the engagement of organisations with external accountability initiatives, and seeks to make use of the data generated by the most recognised and reliable self-regulation initiatives for the scoring process itself.

4.0 The review of the Global Accountability Framework

First published in 2005 in its full version, the Global Accountability Framework supported the first cycle of the Global Accountability Report from 2006-2008, assessing more than 90 global organisations in all. Over this period we have gained significant insight into how to develop a methodology and ensure the integrity of our results. However, we have also learnt a lot about the challenges to measuring accountability in the face of diverse organisational structures and ways of working. To ensure that the Global Accountability Report remains a relevant and critical tool for strengthening the accountability of global organisations, we set out in 2009 to review the methodology and indicators.

4.1 The consultation process

The consultation process ran between October 2009 and October 2010, and was delivered in seven main stages:

1 The views of One World Trust staff who have been involved in the Global Accountability Report process were gathered alongside the feedback we had received from assessed organisations and partners over the past three years. This helped identify the key questions around which to structure the consultation.

2 A total of 58 participants attended three main workshops in Geneva, London and Washington, to which all of the organisations that have been assessed through the Global Accountability Report were invited in addition to key external stakeholders and experts.

3 An online survey was sent to all of the 90 assessed organisations that have been involved in the Global Accountability Report assessment process. The survey ran between November and December 2009.

4 We also solicited feedback via the survey from over 100 additional stakeholders, experts and representatives of other quality and accountability initiatives. Many of these had been involved in the Global Accountability Report assessment process in the past. Across both survey parts we had a response rate of 51% and over 100 replies.

5 One World Trust staff and associates conducted a review of major trends in global governance in terms of substantive themes, but also on emerging actors and related accountability debates, in order to identify new challenges on the horizon to which a framework would need to be able to respond.

6 Based on this, the team drafted a pilot framework which was presented for discussion and input to key members of the One World Trust International Advisory Board and the Board of Trustees, to draw on the specific expertise existing at this level. The draft framework was then published in May 2011.

7 Finally, during 2011, the draft framework was used and tested in real life with a small sample of global organisations as part of a wider research project. The experiences helped to hone some of the wording of the draft framework, and develop further guidance for researchers involved. The resulting final framework is presented here.

4.2 What we heard: a summary of feedback received

The following section provides a summary of the feedback we received from stakeholders during the consultation.

4.2.1 Benefits

A strong theme to emerge from the consultation was that the **Global Accountability Report has provided a useful conceptual framework to organisations for operationalising accountability**. Accountability is a word that is frequently used, but rarely defined. **The Global Accountability Report has helped to define what it means to be accountable, and made the concept more relevant to organisations.** This was expressed for instance by contributors saying: *"The Global Accountability Report has provided an easy to understand framework for both process oriented (transparency and participation) and evaluation focused (evaluation, feedback and complaints) accountability measures. It supports a proactive stance towards accountability"*, or *"It's made organisations think about what accountability means and provided a framework that organisations can use*

as a reference point when looking to strengthen their accountability. There's probably no other area where organisations can be objectively compared, particularly non-profits where we don't even have a bottom line".

For some, **the Global Accountability Report has also helped to broaden organisations' view of accountability beyond traditional concepts** such as evaluation and financial management: *"The Global Accountability Report helped broaden the scope of accountability discussions within the organisation beyond what had initially been planned".*

As well as providing a firm conceptual basis for how to strengthen accountability, **the Global Accountability Report has also provided a useful diagnostic tool that has helped organisations identify strengths and weaknesses:** *"It contributed to us taking a better look at ourselves and then addressing the areas where we were found lacking. The challenge is to keep this conversation and discussion going once the tools are in place so as to make it a 'live' and everyday issue".*

Stakeholder feedback suggested that **the Global Accountability Report has also helped to raise the profile of the accountability agenda by creating intra-organisational linkages**. One common remark from assessed organisations was that the Global Accountability Report assessment process brought together parts of an organisation that rarely interact (e.g. human resources, ethics office, communications, programmes), and helped lay the foundations for ongoing dialogue between different functions and departments on accountability.

As well as raising awareness of accountability, some stakeholders felt **the Global Accountability Report has helped create incentives for change**. Respondents distinguished a number of diverse ways in which the Report has done this. Firstly, by showcasing the efforts of organisations to improve their accountability **the Global Accountability Report has helped create a 'positive environment' within institutions towards further reform:** *"The Global Accountability Report has raised awareness and generated debate within [our organisation] on accountability and created a positive atmosphere for further steps forward".*

Secondly, by publicly highlighting where an organisation is doing well, but also revealing weaknesses and gaps,

the Global Accountability Report has supported internal change agents in making the case for further improvements: *"Being recognised externally is certainly useful support for those inside organisations who are arguing for greater transparency".*

Third, **rating organisations publicly has also created momentum for change**. Organisations that do well want to retain their good score, while those that do less well want to improve: *"Doing bad in a rating hurts and it provided a clear incentive to improve our accountability".*

Furthermore, **a public rating puts information into the public domain that can be used by external actors to advocate for greater change:** *"Since it relies on a transparent set of criteria [the Global Accountability Report] has the potential to make the global players' strengths and weaknesses visible. This way it provides background information to civil society which mostly cannot be found by screening the web site of organisations and companies".*

The **ability to compare accountability across peers both within and outside one's sector** was seen as particularly useful contribution of the Global Accountability Report by a majority of contributors: *"The Global Accountability Report has pioneered the cross-sectoral assessment on accountability, provides a very useful frame of reference for benchmarking accountability, and on an overarching level, has made a strong case for applying the same accountability standards to international state and well as non-state standard setters and policy makers".*

In taking a cross-sector approach to accountability, another contribution the Global Accountability Report was seen to make was the **promotion of greater cooperation and learning between organisations both within and across the three sectors**. A frequent comment was that **the Global Accountability Report has helped provide and promote a common language for organisations to discuss accountability:** *"I think having a set of common elements means we are beginning to speak the same language and that we all begin to see the interconnectedness of what we do and how we do it".*

Finally, a thread emerged during the consultation that focused on the value that the cross-sector assessment

of accountability of global organisations added to the debate on the delivery of global public goods. Going back to some of the original motivations behind the Charter 99 for Global Democracy, which kicked off the quest for common principles of accountability, one participant summed up: *"Global Governance serves a purpose: ensuring a sustainable and better world with more opportunities for people to enjoy human rights, and prosper. The Global Accountability Framework and Report should continue testing organisation's commitment to citizens and their well-being through effectiveness in what they do in a social context".*

4.2.2 **Challenges**

While many of those consulted saw the process of assessing organisations across and within sectors as a strength of the Global Accountability Report, there was, however, also **concern that using a common lens through which to view all actors meant important differences between actors and their approaches to accountability were not captured:** *"You need to reflect the different sectoral and hence organisational rationales which impact on accountability structures", "The Global Accountability Report needs to take effective account of sector differences and develop measures appropriate to those differences",* or *"Different types of organisations […] have different type of obligations towards stakeholders due to their nature".*

Another concern raised by stakeholders was that the **current indicator framework is biased towards organisational structures where decision-making power and policy are centralised:** *"The review focused at headquarter level favours a view that accountability can best be realised in hierarchical organisations".*

Many organisations noted that a reassessment would be beneficial as it would push organisations to act on recommendations, and where these have already been implemented, a reassessment would provide an opportunity to showcase the reforms. However, stakeholders also asked the question **what benefit the Global Accountability Report would provide after an initial reassessment**, and suggested that *each round of assessment needs to offer something new that continually challenges organisations to do better.*

Another point that was raised by a number of stakeholders, particularly those from the NGO and

corporate sectors, is that **the Global Accountability Report needs to link in better with other accountability, quality and reporting initiatives** as global organisations across the three sectors face growing requests for information from a number of initiatives. *Many organisations see the value of these different initiatives, but are understandably wary of engaging with them all because of the resource this demands. Establishing correspondence between standards could be a way forward.*

A further strong theme to emerge from the consultation was the **need for the Global Accountability Report to expand its assessment beyond capabilities – policies and systems – to also encompass how an organisation practices accountability:** *"[The Global Accountability Report] focuses on accessible material via the web site or through agencies that engage and provide the material (e.g. policies and guidelines). This really only gives a certain perspective and does not take into account staff awareness and application, practice as viewed and experienced by clients, affected communities and other stakeholders. It can therefore give a false sense of security".*

The practice case studies featured in the Report since 2007 have been recognised as a useful contribution here. An organisation for example, may score well for its transparency capabilities and place quite high in relation to peers, but a case study might indicate that there are a number of instances where practices fail to live up to policy. However, **the case studies were seen as having less influence on organisations than the ranking index itself.**

A first reason given was that because **case studies** sit separate from the quantitative assessment and therefore **have no bearing over the final score**, they could easily be overlooked because people mainly focus on the score in the Report. Second, it was noted that **case studies**, while effective for revealing the complexities of accountability, **are a less effective tool for catching the attention of senior managers**. As one London workshop participant noted: *"A bad score in relation to peers is what forces a busy senior manager to take note of Global Accountability Report, not a detailed case study. Case studies are useful, but they are a tool for technical audience, rather than galvanising action among key decision-makers".*

Finally, we received comments which pointed to the **widening nature of organisations engaged in global policy making and affecting people's lives**, and the challenges with reviewing these: *"Currently the framework indicators allow the assessment of organisations that share one common feature: they all have members of some sort or the other. But what about government departments (such as bilateral donors), rich individuals and foundations, privately or state-owned companies, or private-public partnerships? They should receive similar scrutiny for their impact and accountability".*

4.2.3 **Maximising the cross-sector learning function**

In addition to a range of different propositions put forward for actual revision of the framework, which are taken up in section 5 below, the consultation yielded a number of comments and recommendations that are not possible to directly translate into revised indicators, but highlight a particular value that users and stakeholders of the report would like to see being developed: the **cross-sector learning function**.

Participants suggested, for instance: *"I am a great fan of the Global Accountability Report and feel that it is breaking new ground. Perhaps OWT could set up a community of practice among representatives of all three sectors (responsible for accountability at their respective institutions) to further the dialogue, develop a common language, and collaborate on the issue of accountability. This could not only help to further the 'state of art' in this field, but help to build trust and bring these sectors closer together",* or *"A learning forum on accountability could provide a space for organisations from across the sectors to come together to discuss their experiences in strengthening accountability, encourage mutual learning and develop collaborative tools for improving accountability".*

Evidently contributors were convinced that over and above the Report itself, other means could be developed that maximised the impact of its findings for organisational reform: *"A report is not the only way to share, support and advance the issue of accountability […] discussing in a safe space as opposed to having shortcomings and failures in the public domain would be more effective",* and *"A core objective of the Global Accountability Report is to strengthen cross-sector learning and dialogue on accountability. Up until now the primary means through which we have realised this is through the Report and ad hoc events and workshops where representatives of the different sectors have come together. Moving forward, the development of a formal community of practice could bring greater structure to this process and generate more strategic discussions on issue of most relevance. Comes with challenges however".*

Concrete suggestions to take this further thus comprise of the **setting up of a learning forum, possibly in the form of a protected space where organisations can meet and discuss common challenges safely**. In addition, the problem of assessing practice was woven into these discussions, prompting suggestions of a **safe community of practice as a place where self-assessment results could be first discussed in confidence:** *"It is probably not feasible to assess practice from the outside; it may be better to think of communities of practice of committed/interested orgs who are willing to look deeper into the above factors [how an organisation practices accountability] through self-assessment",* or *"You should look at creating a space where organisations can discuss their challenges, and develop tools for self-assessment".*

4.2.4 **Summary**

The feedback was thus overall very positive in terms of the value the Global Accountability Report adds to the accountability debate, conceptual thinking, individual organisational reform and learning, as well as to empowering stakeholders to hold global organisations to account. However, there remain some obvious and important challenges, such as how to:

● strike a balance between the requirements of a high level comparative framework, and the need to recognise sectoral and organisational specificities,

● achieve openness to innovative and varying organisational structure and typology,

● remain a constructive vector for change in the way information is presented,

● address the difficult issue of gaps between capabilities and practice in organisational accountability performance,

● ensure that the framework can be used for all relevant types of organisations involved in the delivery of global public goods and/or have major impact on people's lives, and

● create (and fund!) the space for safe discussions on organisational reform, performance and results of self-assessment. This was articulated as a real need.

5.0 Key changes – raising the bar and meeting emerging challenges

Based on the feedback we received through the consultation, and following further research and consideration of options, the team developed a new framework which, while building on the existing methodology and indicator frameworks, also charts new territory. In its reformulated version, the framework aims not only to keep track of the progress made by many organisations, but to stay ahead of the curve and test organisations against currently existing good practice. Ongoing cycles of implementation, reflection, and revisions will therefore need to be a staple feature of Global Accountability Report in the future also. The follow section outlines the most important changes that have been made and explains the reasoning behind them.

5.1 Providing a more accurate and transparent assessment: a scaled scoring system

Over the past three years of conducting Global Accountability Report, we have found that a binary system of scoring indicators (yes or no, present or absent) failed in some cases to provide the flexibility needed to accurately assess organisations' accountability. For example, an organisation may not have a formal policy on transparency, but transparency might be a core organisational value. A commitment to transparency may

run throughout organisational processes and procedures, and credit should be given for this.

To address the inflexibility of the previous method we have moved towards a scaled scoring system. Using a scale from 0 to 3, we describe four levels for each indicator, where each level represents progressively stronger accountability capabilities (see *Table 1: Example of the new graded scoring system*). This will enable a more nuanced analysis of an organisation's accountability and in turn enhance the accuracy of the assessment.

The scaled scoring system will bring two additional benefits. First, it will facilitate greater consistency in how the scoring is undertaken by One World Trust researchers. Having a detailed description of what needs to exist for each point along the scoring scale will help researchers in deciding on how to score an organisation, and also make the reasoning behind a score more transparent to the assessed organisations. Second, the scaled scoring system will provide organisations with greater scope for implementing gradual improvements. For example, whereas with the binary system an organisation without a transparency policy would need to develop one in order to score, with the scaled scoring system, we can recognises and give credit to intermediary steps.

Table 1: Example of the new graded scoring system

Indicator	Description	Score
The organisation has a specific policy that guides its disclosure of information	The organisation has no transparency policy and/or makes only a vague commitment to be open and transparent.	0
	The organisation makes a commitment to transparency in core organisational documents (e.g. Code of Conduct, mission, vision, values) but does not have a specific document guiding the disclosure of information	1
	The organisation has a specific policy to guide information disclosure that is mandatory, but it only applies to some activities and operations (e.g. financial information, or media communications) and does not provide clarity about what and when information will be made public.	2
	The organisation has a transparency policy that is mandatory (passed by board) and applies across all activities and operations; it provides clear guidance around what and when information is made public; and it is supported by implementation guidelines which help staff implement and interpret its provisions.	3

5.2 Quality management: systems for monitoring practice

Assessing how an organisation practices accountability is an issue we have grappled with since the inception of the Global Accountability Report, repeatedly coming up against a number of challenges. Our approach to date has been to develop practice case studies that sit alongside the scoring of capabilities. The shortcomings of this approach have been recognised, but the challenge is to build a better system.

The unit of assessment for the Global Accountability Report is a global organisation, which by definition has operations in numerous, sometimes more than a hundred countries. While it is possible to use a robust sampling methodology to ensure representativeness of results, for those organisations that have thousands of projects in hundreds of countries, even with a narrow sample size the total number of investigations to carry out would be too large to replicate across 90 organisations in a cost-effective and, above all, empirically reliable way. Spot checks, by conducting assessments of one randomly chosen office or project per organisation for instance, would only allow a judgement to be made on how an organisation is practicing accountability in one location or instance. A further option considered included drawing data from other sources, such as initiatives like the Humanitarian Accountability Partnership (HAP) that undertake assessments of practice. While these could provide data for use by Global Accountability Report, such initiatives only cover a handful of global organisations included in the Global Accountability Report, leaving the problem for the majority of organisations unresolved.

Another possible option considered was to undertake a survey of stakeholders' perceptions of accountability. Problematically, this type of information is by nature very different from the scoring of evidenced policies and management systems, and any amalgamated scores would be exposed to criticisms about the weighting of perception-based data and potential biases in how it had been gathered. This would put the integrity of the overall results at risk and limit their acceptance. Keeping the results of the survey separate from the overall accountability capabilities score is a possibility, but this still does not achieve the required integration of findings into one score.

The above shows how difficult it is to achieve an empirically robust and reliable comparative assessment of accountability practice in global organisations. Following on from discussions of options with the workshop participants and further research, we concluded that rather than looking at the actual accountability practices of an organisation, the purpose would be best and most effectively served by assessing if an organisation has quality management systems in place for monitoring its own practices.

For each dimension therefore, we have developed an indicator that assesses the systems an organisation has in place for managing how it implements accountability (see *Table 2: Example for a quality management systems indicator*). Higher scores are given to organisations that publicly disclose reports on how they are performing.

The underlying thought behind this approach, which was endorsed by the workshop participants and our

Table 2: Example for a quality management systems indicator

Indicator	Description	Score
Quality management system for transparency	There are no systems in place to monitor, review and report on how the organisation implements its transparency commitments, or more broadly handles information requests	0
	No organisation wide system exists to monitoring the implementation of transparency commitments, but there is evidence that monitoring takes place on an ad hoc basis in some areas of operation	1
	A system is in place for monitoring commitments to transparency; regular reports are produced which includes number of information requests received and percentage rejected and criteria for rejection; these reports are for internal circulation only	2
	A robust system is in place for monitoring its commitments to transparency; regular reports are produced which includes number of information requests received and percentage rejected and criteria for rejection; these reports are consistently made public	3

international advisers, is that a quality management system can effectively be scored in terms of its ability to provide the organisation with relevant data, which in turn will allow to the organisation to ensure an increasing alignment of practice with policy. Especially when published, this data will also empower external stakeholders to hold the organisation to account over failures, and provide further incentives for improvement.

5.3 A new overarching dimension: accountability strategy

The conceptual framework that underpins the Global Accountability Report divides accountability into four dimensions – transparency, participation, evaluation and complaints and response. When an organisation is assessed through the Report, it is scored in relation to each of these dimensions.

While this provides an overall picture of an organisation's capabilities in key areas of accountability, it does not distinguish between organisations that develop ad hoc response to their accountability and those that have set out a clear strategy to improve accountability across the organisation. For example, organisation X might develop a transparency policy because stakeholders demanded it and a complaints procedure for communities because peer agencies had one. Organisation Y on the other hand, may have started with questions about who they affect and who their stakeholders are, then identified which stakeholder are the most important, mapped out what mechanisms and practices support accountability to each of these, and identified key gaps.

Thus, it put in place a transparency policy because it saw a need to ensure greater consistency in how it makes information available to the public – a key stakeholder for the continued legitimacy of its work – and it developed a complaints policy for communities because this stakeholder is at the heart of why the organisation exists, and currently has no means of holding the organisation to account.

Having a clear strategy for strengthening accountability makes the difference between an organisation that is being accountable because external pressures are pushing it to be, and an organisation that is addressing its accountability because it sees it is key to the realisation of its mission and mandate. Reflecting this, we have included a new dimension into the Global Accountability

Report called 'accountability strategy' which includes three key indicators:

Stakeholder mapping and prioritisation – does the organisation have a clear understanding of who its stakeholders are and which ones are priority? Is there evidence that this process has been informed by a systematic mapping? Has this been documented and is it being made publicly available?

Accountability mapping and action plan – does the organisation have a clear understanding of the mechanisms and processes it currently has in place for delivering accountability to each of its key stakeholder groups? Has this been informed by a systematic mapping process which has been documented? Based on this mapping, has a plan of action been developed that identifies how gaps will be plugged, has the plan been resourced, and is a plan for monitoring implementation in place?

Commitment to and awareness of existing external accountability commitments – does the organisation have a clear understanding of all of its external accountability commitments (e.g. the codes of conduct, principles and standards it is a member of/signatory to)? Are these listed in one place on its web site with information on the countries/operations where these apply for stakeholder to see? Are clear plans in place for monitoring and reporting on compliance with each of these commitment, and have specific people been assigned responsible for overseeing each initiative?

Most organisations irrespective of their sector are members/signatories to a number of self-regulatory initiatives such as codes of conduct/ethics or certification schemes. These represent its external accountability commitments. They are important tools for accountability as they help establish minimum standards of practice within a sector and provide a basis for holding organisations to account. However, for large multi-mandated global organisations, there are often a range of initiatives that different parts of the organisation are signatory to and there are not always systems for ensuring implementation of the standards. This new indicator is therefore testing if organisations a) have a comprehensive understanding of what they are committed to, and b) have the internal processes in place to ensure compliance.

5.4 Changing culture: rewarding and providing incentives for accountable behaviour

Accountability needs be integrated into the culture of an organisation. There is neither an easy way of doing this, nor a simple means of assessing the extent to which it is done. Incentivising and rewarding accountable practices among staff, however, is key. For example, staff should be rewarded for taking the time to engage with stakeholders before a decision. Similarly, an organisation that prioritises organisational learning should provide the space for staff to reflect, learn and reward the identification of mistakes and improvements. To capture the extent to which an organisation is trying to align staff behaviours with improving accountability, we have developed a new indicator that asks organisations to demonstrate how they are incentivising accountability among staff.

5.5 Roles, responsibilities, and leadership on accountability

The Global Accountability Report has always recognised the importance of leadership in promoting accountability-unless the senior management of an organisation are behind the accountability agenda, reform will only ever be piecemeal. In the previous indicator framework, there was an indicator that asked if an organisation had senior managers that are responsible for each dimension of accountability. Our experience, however, has been that organisations may identify a senior manager that has responsibility, for transparency for example, but there is no clear understanding of how responsibilities will cascade down the organisation. In the revised indicator framework therefore, we now assess if roles and responsibilities are clearly mapped out at all levels of the organisation, from global to regional to national.

5.6 Sector-specific indicators vs. the testing of cross-sector principles

Some commentators have, with good reasons, called for the Global Accountability Report to be more responsive to sector and organisation-specific circumstances. At the same time one, if not the most, important contribution of the Report and Framework was the cross-sector comparative view. In response to the feedback we have therefore, where appropriate, developed indicators which speak to the specific accountability challenges and best practices of the three sectors, while maintaining the cross-sector perspective which should remain a key pillar of the framework.

A quick view on the evaluation dimension may illustrate how we proceeded: for companies we focus on measuring and reporting social and environmental impact, while for IGOs and INGOs it is monitoring and evaluation of operations. This different emphasis is in part a reflection of the Global Accountability Report's overall focus - how organisations impact upon society and how they manage this in a positive way (as a result we do not focus on companies' performance management systems that relate to general product development) - and also in part a reflection of where current debate is in each sector. For companies, indicators focus on issues such as if performance measures have been developed to track the companies' social and environmental impact, if these cover all material areas, and if the management systems in place for collecting, analysing and reporting performance have both internal and external assurance procedures to ensure the reliability and accuracy of the data. For IGOs we ask if an organisation has an evaluation unit, independent of management, that scrutinises the institution's work. For INGOs (because to our knowledge no INGO has an evaluation unit which is entirely independent of management and it is more common to use independent evaluators), we ask organisations to demonstrate that procedures are in place to ensure that relevant evaluations are independent of the operations, policy and management of the activities that are being reviewed, and that the results of evaluations are reported to senior management. Similarly, for both INGOs and IGOs, we look to see if there is systematic process for management to follow up on evaluation recommendations (e.g. action plan and/or agreement clearly stating responsibilities) and oversee their implementation (e.g. periodic report on the status of implementation).

These changes are important steps forward for the Global Accountability Report in developing contextual indicators which speak to the specific challenges and good practice of the three sectors, but which are informed by the same underlying principles of accountability.

5.7 Engaging with the diversity of actors in global governance

One of the questions we were asked during the consultation was how a new framework would engage with actors involved in global governance that do not fall within the traditional typology of INGO, TNC, and IGO that the Global Accountability Report had used so far. The lists that were put together during the workshops

were extensive: multi-stakeholder initiatives, state-based companies, bilateral donors, hedge funds, public-private partnerships, public policy networks, research networks and many others. Many of these do not fit the 'member-owned' model on which the 2005 framework was built.

In the 2005 framework the participation dimension of the Global Accountability Report was divided into two parts: one that assesses an organisation's capabilities for engaging with external stakeholders, and the other, the extent to which an organisation ensures its members – those that formally 'own' the organisation – have equitable control over the decision-making process. In order for the revised Global Accountability Framework to remain an effective tool for improving the accountability of global actors, whatever form they take, we have therefore made a number of revisions in this section.

5.8 Assessing good governance

A problem we have confronted with assessing an organisation's member control, is that some organisations do not have 'members', but are rather governed by independent directors or trustees. In these organisations, directors are elected based on expertise and merit rather than their ability to represent 'member' interests. We have faced similar challenges with companies that are privately owned or family run. Given that our assessment of companies is based on the ability of shareholders to influence decision-making, when a single family owns all of the shares, a number of our indicators become redundant.

In order to overcome these two challenges, we have developed a new indicator which replaces the member control indicators in the case of non-member organisations, and tests the adherence of the organisation to good governance practice. The contents of this indicator have been drawn from established good governance principles such as Panel on Non-profit Sector [18] and OECD Principles for Good Corporate Governance.[19] They include the following: that a clear procedure is in place for the recruitment of board members; that there are clear term limits and number of consecutive terms a board member can serve; that the

majority of the board is independent; and that the CEO and Chair are not the same person.

5.9 Equality of votes vs. efficiency in decision-making

Over the past years we have struggled internally with the principle defended by many campaigners that equality of vote and representation (one member, one vote) guarantees the greatest level of equity in terms of influence in decision-making. In reality however, a more nuanced view may be required. The weighted voting practices of some organisations have long historical roots, and are also related to how decision-making power is allocated on the basis of varying levels of material ownership. For instance, publicly listed corporations allocate voting rights according to shares. As long as the shares are worth equal votes, this has been accepted, and was not contested during the consultations. At the same time, some public financial bodies, such as international financial institutions which operate on a similar basis, were subject to a drive towards a one member one, vote system, primarily because of their public nature. On the other hand, some public bodies have very egalitarian systems in formal terms, but resort to very openly displayed practices which effectively limit access to decision-making for the majority of their members. In all cases, a push for a one-size-fits-all system requiring one member, one vote is countered with arguments about the need to accept trade-offs between efficiency and accountability.

With the introduction of the scaled scoring system, we have the space to introduce nuance into the scoring. Organisations that operate a system where some members have more voting power than others can still receive points if they can demonstrate ways in which these inequalities are at least partially addressed, for example through double majority voting, caps on voting power, and regional or other quotas that balance other nominal weight. However, to achieve the maximum score, organisations need to demonstrate a firmly established system that ensures equality in access to decision-making.

[18] Panel on the Non-profit Sector (2007) Principles for Good Governance and Ethical Practices: a guide for charities and foundations, Independent Sector http://www.nonprofitpanel.org/report/principles/Principles_Guide.pdf

[18] OECD (2004) OECD Principles for Good Corporate Governance, OECD, Paris http://www.oecd.org/dataoecd/32/18/31557724.pdf

5.10 Dealing with decentralised organisational structures: a new methodology

In response to the feedback that the Global Accountability Report is ill-equipped to assess decentralised structures, in the future we will use a methodology that allows us to better capture the ways in which federated and networked organisations work. The key question is where policy on accountability issues is set within the organisations, and where the systems of oversight and compliance sit. For organisations where policy is set at headquarters and there is a clear line of authority that passes down the organisation, the existing methodology will be used (option 1). In organisations where policies related to accountability are set at the national level, and where consequently systems of oversight and compliance vary from country to country, we will sample three national offices and produce an average score. The criteria we will use to choose which national offices to sample will reflect both financial and operational size. The spread of scores across the sample will be reflected in the overall score for that organisation (option 2). In cases where policies related to accountability are agreed internationally, but compliance and oversight systems exist only at national level, we will again use the same sample methodology (option 3). Rather than the One World Trust determining which methodology to use, assessed organisations will be asked to identify which approach best fits the realities of their organisation at the beginning of the assessment process.

5.11 Cross-referencing and interfacing with data and results from other accountability performance frameworks

The consultation sent a clear message that the Global Accountability Report needs to coordinate with other initiatives effectively so as to reduce the reporting burden of organisations and to avoid duplicate information requests. In the NGO sector for example, an organisation might find itself providing information to HAP, the INGO Charter, the Steering Committee for Humanitarian response (SCHR), the Disaster Emergency Committee, and People in Aid. A company might collect information to report against the Global Compact and GRI reporting standards, while also submitting self-assessments to Business in the Community and the Dow Jones Sustainability Index. In any one year, an IGO from within the family of Multilateral Development Banks (MDBs) may undergo a peer assessment through the

Common Performance Assessment System, a third party assessment from its funders through the Multilateral Performance Assessment Network (MOPAN), and an assessment from a bilateral donor such as DfID, who uses its own performance assessment framework (the Multilateral Effectiveness Framework).

While we made efforts to draw on such data already in 2008, we recognise that more could be done. To facilitate access to relevant data, the assessment process using the new framework now involves a search of recognised accountability performance reports in which relevant data may be contained at the baseline inquiry stage (see Figure 2 opposite), coupled with information gained in relation to the new indicator in the accountability strategy dimension that tests an organisation's commitment to other existing external accountability principles or frameworks.

This will be complemented by guidance notes for the assessors cross-referencing the new Global Accountability Report indicators with indicators used by other key recognised assessments or reporting formats. This identifies overlaps and sources where we may be able to gather information rather than from the organisation itself. However, this approach does not come without its challenges. At present the information used to score an organisation in the Global Accountability Report is closely scrutinised by the One World Trust, and we have control over its quality and can guarantee it to the assessed organisations. Any information used from third parties, especially those that are reliant on self-reported data, will need to pass a confidence and integrity test to ensure that the data is accurate.

Figure 2: Typical stages in the assessment process

```
                        ┌──────────────────────┐
                        │  Final Indicator     │
                        │  Score               │
                        └──────────────────────┘
                                  ▲
                                  │
┌──────────────┐         ┌──────────────────────┐         ┌──────────────┐
│ Feedback from│◄───────►│  Preliminary         │◄───────►│ Feedback from│
│ experts and  │         │  Findings            │         │ assessed     │
│ stakeholders │         │                      │         │ organisation │
└──────────────┘         └──────────────────────┘         └──────────────┘
                                  ▲
                                  │
                         ┌──────────────────────┐
                 ┌──────►│  Internal            │◄──────┐
                 │       │  Verification        │       │
                 │       └──────────────────────┘       │
                 │                ▲                      │
                 │                │                      │
                 │       ┌──────────────────────┐       │
                 └───────│  Initial Indicator   │───────┘
                         │  Scoring             │
                         └──────────────────────┘
                                  ▲
                                  │
┌──────────────┐         ┌──────────────────────┐         ┌──────────────┐
│ External     │────────►│  Data Collection     │◄────────│ Expert and   │
│ sources      │         │                      │         │ stakeholder  │
│              │         │                      │         │ input        │
└──────────────┘         └──────────────────────┘         └──────────────┘
                                  ▲
                                  │
                         ┌──────────────────────┐
                         │ Initial organisation │
                         │ interviews with      │
                         │ organisational       │
                         │ document analysis    │
                         └──────────────────────┘
```
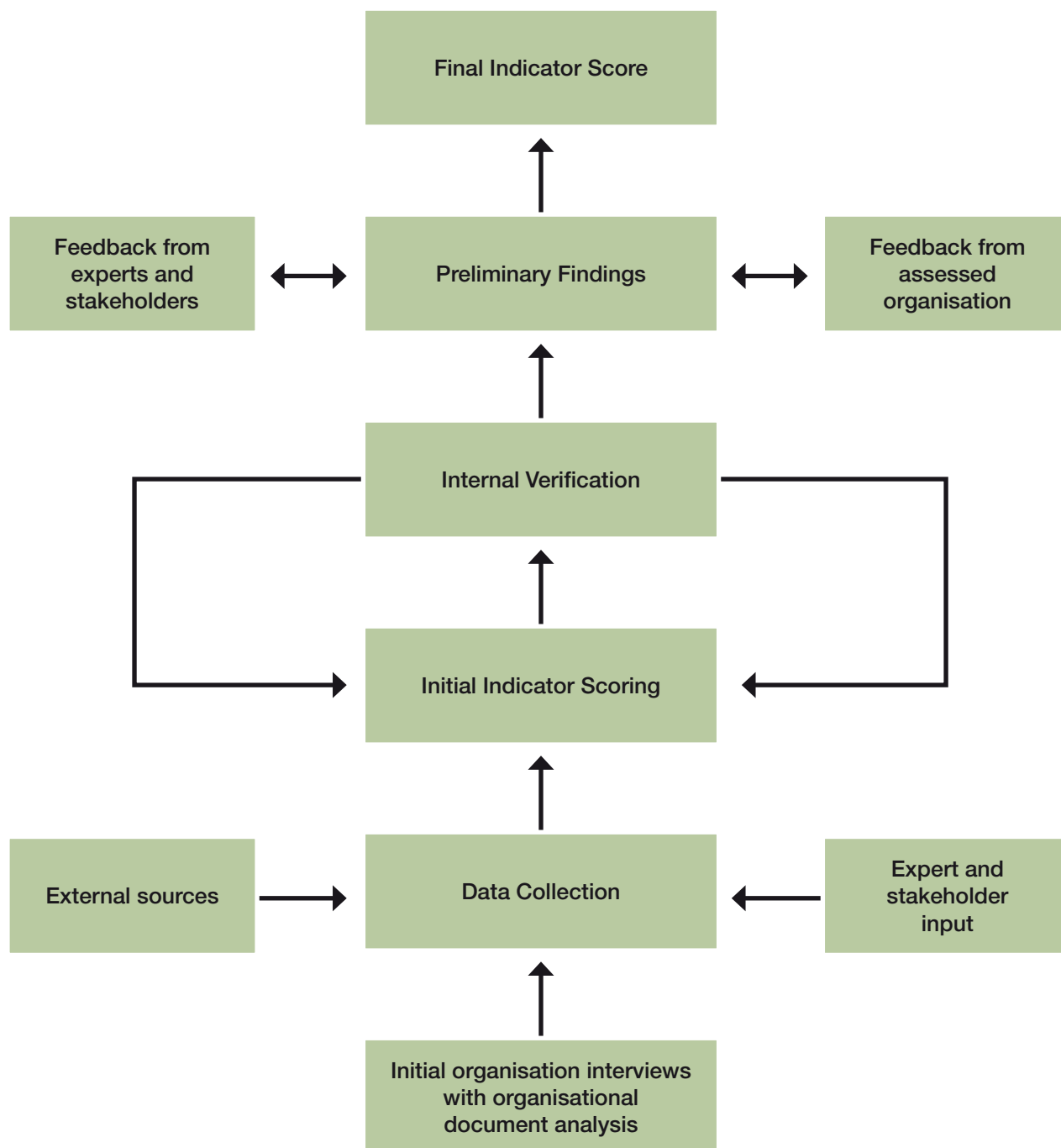
6.0 Pathways to Accountability II – the revised indicator framework

Like its predecessor, the 2011 Pathways to Accountability II is intended for practical use: to measure and create new empirical data about the accountability capabilities of one or several organisations operating at global level, foster insight and awareness of good accountability practice, and encourage cross-sector learning and organisational reform. All this is done and promoted with the continuing challenges in mind that global organisations face in their involvement in global governance. Not only are there persisting concerns about the ability of both individual

organisations and the system as a whole to deliver global public goods effectively and efficiently to citizens, but the power relationships between global actors and those whom they serve, or should at least not cause any harm to, remain heavily skewed in favour of the institutions.

Thus, despite much progress, set out in section 2 above, there are manifold challenges to be addressed. The new Global Accountability Framework can help to do so with its unique global level and cross-sector

Figure 3: The new global accountability framework
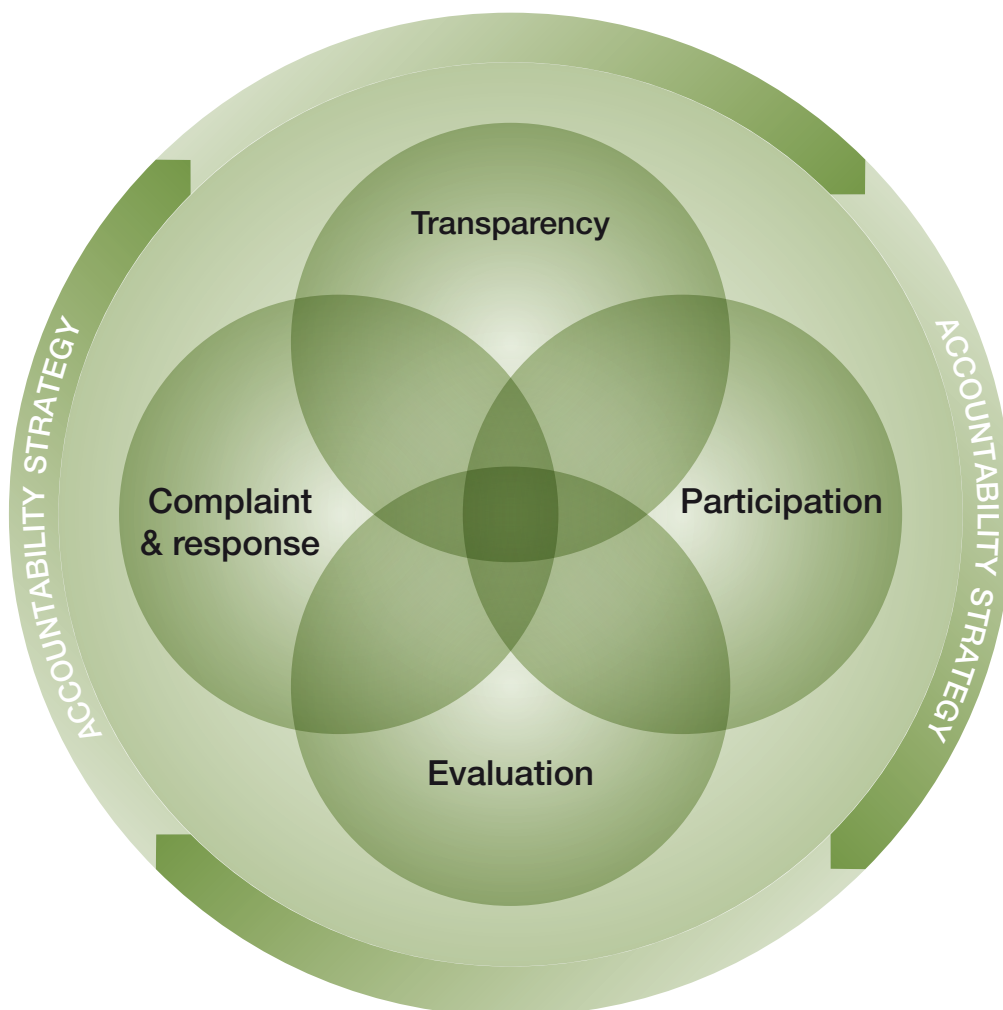
comparative approach. However, neither the 2005 iteration, nor the revised and new Global Accountability Framework and Report of 2011 are the only ways to research, review and promote progress on accountability reform among global actors. The conceptual approach of the Framework as well as the findings of the Report needs to be understood in the context of the various initiatives that exist on accountability. Certainly the Global Accountability Framework and Report cannot, and do not, intend to provide all answers to the question of how a very fragmented and inchoate global governance system can be brought to improve its quality of delivery of global public goods to citizens.

Nevertheless, the cross-sector approach pursued by the Global Accountability Framework and Report, and again endorsed in the consultation, makes the important point that powerful and influential organisations, whether directly mandated to provide global public goods to citizens or not, are by virtue of their impact on people's lives subject to scrutiny of their way of working, and called upon to live up to common accountability principles. This entails an approach to accountability which emphasises the diverse nature of accountability relationships with stakeholders that organisations need to balance, and that the onus is on the powerful institutions to prevent harm, demonstrate accountability, and to empower citizens to hold them to account on a continuing basis.

To strengthen the visibility of this approach we have also reviewed the working definition of accountability that we use, to read as follows:

Accountability is the process through which an organisation actively creates, and formally structures, balanced relationships with its diverse stakeholders, empowering these to hold it to account over its decisions, activities and impacts, with a view to continuously improve the organisation's delivery against its mission.

This definition again emphasises that traditional binary forms of accountability are no longer appropriate for understanding accountability in the context of multi-level governance. Simple principal-agent models of accountability, whether involving the state or other powerful entities, are ill-equipped to provide those affected by a global or regional decision with an adequate voice in how that decision is made. The increasing complexity and density of the relationships between actors across national, regional, and global levels are therefore leading not only to an emergence of a multitude of accountability gaps, but also to an increasingly recognised need to fill such gaps with appropriate organisational accountability policy and management practice.

The following revised indicator framework is an empirically grounded attempt to help organisations, researchers and stakeholders in global governance decisions to do promote changes in this direction.

Pathways to Accountability II

The revised indicator framework

1. Accountability Strategy

Indicator	Explanation	Score
1.1 Stakeholder mapping and prioritisation	The organisation does not identify its stakeholders on its website or in any organisational documents	0
	The organisation identifies some of its stakeholders on its website or in an organisational document; however, there is no evidence to suggest that this has been informed by a systematic mapping process	1
	The organisation identifies its stakeholders and which ones are priority; this has been informed by a systematic mapping process which has been documented; but a description of this process is not made public	2
	The organisation identifies its stakeholders and which ones are priority; this has been informed by a systematic mapping process which has been documented; a description of this process is made publicly available	3
1.2 Accountability mapping and action plan	The organisation does not identify in a single source (document or webpage), the mechanisms and processes it currently has in place for delivering accountability to each of its stakeholder groups	0
	The organisation identifies in a single source (document or webpage), the mechanisms and processes it currently has in place for delivering accountability to each of its stakeholder groups; however, there is no evidence to suggest that the development of these mechanisms and processes was informed by a systematic mapping process	1
	The organisation identifies in a single source (document or webpage), the mechanisms and processes it currently has in place for delivering accountability to each of its stakeholder groups; the development of these mechanisms and processes was informed by a systematic mapping process which was documented; there is no evidence that a plan of action for plugging gaps has been developed	2
	The organisation identifies in a single source (document or webpage), the mechanisms and processes it currently has in place for delivering accountability to each of its stakeholder groups; the development of these mechanisms and processes was informed by a systematic mapping process which was documented; based on this mapping a plan of action has been developed that identifies how gaps will be plugged; a plan for monitoring implementation is in place, and the action plan has been resourced	3
1.3 Commitment to and awareness of existing external accountability commitments	The organisation has not committed itself to meet requirements of external accountability standards or frameworks (e.g. it has not signed up to any codes of conduct, principles or standards)	0
	The organisation has committed itself to meet requirements of one or more external accountability standards or frameworks (e.g. the codes of conduct, principles and standards it is a member of); however, only some of those the organisation commits to are listed on its website	1
	The organisation has committed itself to meet requirements of several external accountability standards or frameworks (e.g. the codes of conduct, principles and standards it is a member of); these are listed in one place on its website; but there is no evidence that compliance with these commitments is monitored and reported on	2
	The organisation has committed itself to meet requirements of several external accountability standards or frameworks (e.g. the codes of conduct, principles and standards it is a member of); these are listed in one place on its website with information on the countries / operations where these are applied; a clear plan is in place for monitoring and reporting on compliance with each of these commitments, with key people responsible for overseeing each initiative identified	3

2. Transparency			
Policy Indicators		**Explanation**	**Score**
2.1	**Transparency Policy**	The organisation has no formal position on information disclosure or only makes a vague commitment to being transparent in its communication material (website, annual reports)	0
		The organisation makes a commitment to transparency in a core organisational document (e.g. code of conduct, mission, vision, values) but provides no guidance on how this commitment is implemented; or the organisation has a formal policy on information disclosure but it only applies to some activities and functions (e.g. finances, customer care, user details etc.)	1
		The organisation has a formal policy which guides when and what information it will make public; the policy is mandatory and applies to all activities and functions; however, it is not supported by public guidelines (e.g. toolkit) to help staff and stakeholders interpret, and staff implement, its provisions	2
		The organisation has a formal policy which guides when and what information it will make public; the policy is mandatory and applies to all activities and functions; and it is supported by public guidelines (e.g. toolkit) to help staff and stakeholders interpret, and staff implement, its provisions	3
2.2	**Narrowly defined conditions for non-disclosure**	The organisation does not identify the conditions under / reasons for which information will not be disclosed / kept confidential	0
		The organisation identifies the conditions under which information will not be disclosed / kept confidential; however, these are very broad in scope	1
		The organisation identifies the conditions under which information will not be disclosed / kept confidential; these are both narrow and well-defined; its approach to transparency, however, is not grounded in the presumption of disclosure (that all information, other than what is deemed confidential, is open to the public either upon request or proactively disclosed)	2
		The organisation identifies the conditions under which information will not be disclosed / kept confidential; these are both narrow and well-defined; its approach to transparency is grounded in the presumption of disclosure (that all information, other than what is deemed confidential, is open to the public either upon request or proactively disclosed)	3
2.3	**Commitment to respond to all information requests**	The organisation makes no commitment to respond to requests for information	0
		The organisation makes a public commitment to respond to information requests; however this only applies to certain stakeholders (e.g. media, shareholders, donors)	1
		The organisation makes a public commitment to respond to information requests from any stakeholder and provide a justification for any denial; the process for making requests, however, is not clear and no timeframes for responding are provided	2
		The organisation makes a commitment to respond to all requests for information from any stakeholder and provide a justification for any denial; the process to request information is clearly detailed and there are clear timeframes for responding	3

2. Transparency		
Policy Indicators	**Explanation**	**Score**
2.4 **Information appeals process**	The organisation has no process through which a stakeholder can formally appeal a rejected request for information	0
	The organisation has a process through which a stakeholder can formally appeal a request for information that is rejected; however, the appeals process only involves internal stakeholders	1
	The organisation has a process through which a stakeholder can formally appeal a request for information that is rejected; the appeals process is made up of a mix of internal and external stakeholders	2
	The organisation has a process through which a stakeholder can formally appeal a request for information that is rejected; the appeals process is made up of a mix of internal and external stakeholders; the body reports directly to the board	3
2.5 **Stakeholder involvement in policy development**	There was no consultation with stakeholders in the development of the organisation's approach to / policy on transparency	0
	Some internal stakeholders were involved in the development of the organisation's approach to / policy on transparency	1
	A wide range of internal stakeholders were involved in the development of the organisation's approach to / policy on transparency; informal / ad hoc consultations were held with some external stakeholders	2
	A wide range of internal stakeholders were involved in the development of the organisation's approach to / policy on transparency; a systematic consultation was also held with a wide range of external stakeholders	3

Quality Management Systems Indicators		Explanation	Score
2.6	**Roles, responsibilities and leadership**	There is (are) no named senior executive(s) in charge of ensuring the organisation is open and transparent	0
		There is (are) a named senior executive(s) that is (are) responsible for ensuring the organisation is open and transparent; however, this responsibility is not a formal part of his / her (their) job description(s)	1
		There is (are) a named senior executive(s) that is (are) responsible for ensuring the organisation is open and transparent; this responsibility is a formal part of his / her (their) job description(s); roles and responsibilities for ensuring transparency are not clearly mapped out at all levels of the organisation (national, regional, international, etc.)	2
		There is (are) a named senior executive(s) that is (are) responsible for ensuring the organisation is open and transparent; this responsibility is a formal part of his / her (their) job description(s); roles and responsibilities for ensuring openness and transparency are clearly mapped out at all levels of the organisation (national, regional, international etc.)	3
2.7	**Building staff capacity**	The organisation provides no guidance or support to staff in implementing its commitments to transparency	0
		The organisation provides **one** of the following: • An overview of the organisation's commitments to transparency in the induction of all new staff • A toolkit / guidelines to support staff in implementing the organisation's commitments to transparency • Formal training for relevant staff	1
		The organisation provides an overview of the organisation's commitments to transparency in the induction of all new staff, **and** additionally **one** of the following: • A toolkit / guidelines to support staff in implementing the organisation's commitments to transparency • Formal training for relevant staff	2
		The organisation provides **all** of the following: • An overview of the organisation's commitments to transparency in the induction of all new staff • A toolkit / guidelines to support staff in implementing the organisation's commitments to transparency • Formal training for relevant staff	3
2.8	**Dissemination of commitments**	The organisation's transparency policy / commitment to transparency is not mentioned on the website or in public reports	0
		The organisation's transparency policy / commitment to transparency is made publicly available through the website; however, there is no evidence to suggest there is a dissemination plan for making it widely available to key stakeholders	1
		The organisation's transparency policy / commitment to transparency is made publicly available through the website; a basic dissemination plan is in place for making it more widely available; this does not, however, recognise the accessibility needs of different stakeholders	2
		The organisation's transparency policy / commitment to transparency is made publicly available through the website; there is a dissemination plan that recognises the accessibility needs of key stakeholders; the plan proposes appropriate strategies for making the commitments accessible to them	3

2. Transparency		
Quality Management Systems Indicators	**Explanation**	**Score**
2.9 Rewards and incentives	No formal system exists to reward and incentivise open and transparent behaviour among staff	0
	No formal system exists to reward and incentivise open and transparent behaviour among staff; however, there is evidence of ad hoc practices to this effect	1
	A formal system exists to reward and incentivise open and transparent behaviour among staff	2
	A formal system exists to reward and incentivise open and transparent behaviour among staff; relevant staff have transparency-related targets built into their job descriptions and are appraised against these annually	3
2.10 Quality management systems	The organisation has no organisation-wide system in place for monitoring and reviewing the implementation of its commitments to transparency	0
	The organisation has no formal organisation-wide system in place for monitoring and reviewing the implementation of its commitments to transparency; however, there is evidence of monitoring among individual departments / units / sections	1
	The organisation has a formal organisation-wide system in place for monitoring and reviewing the implementation of its commitments to transparency; performance reports are produced periodically and disseminated internally	2
	The organisation has a formal organisation-wide system in place for monitoring and reviewing the implementation of its commitments to transparency; performance reports are produced periodically for internal and external dissemination (these report on the number of information requests received, number denied and the justifications)	3

3a. Participation – External Stakeholders

Policy Indicators	Explanation	Score
3a.1 Stakeholder engagement policy	The organisation has no policy for guiding its engagement with external stakeholders, or only makes a commitment to stakeholder engagement in communications material (website, annual reports)	0
	The organisation makes a commitment to engage with external stakeholders in core organisation documents (e.g. code of conduct, mission, vision, values), **or** has a policy that guides engagement with at least **one** of the identified external stakeholder groups	1
	The organisation has a policy(ies) that guide(s) engagement with external stakeholders; the policy(ies) applies(y) to **several** of the identified external stakeholder groups	2
	The organisation has a policy(ies) which guide(s) engagement with external stakeholders; the policy(ies) applies(y) to the **majority** of the identified external stakeholder groups; **and** is (are) supported by public implementation guidelines which provide support to stakeholders and staff on how to effectively realise the commitment to engagement	3
3a.2 Process commitments	The organisation makes no commitments on how it will consult with stakeholders	0
	The organisation makes a commitment to **one** of the following in relation to one external stakeholder group: ● Ensuring a balance of stakeholder voices in a consultation process ● Providing necessary information to stakeholders in advance of a consultation ● Feeding back the outcomes of a consultation to stakeholders once it is complete	1
	The organisation makes a commitment to **two** of the following in relation to **several** identified external stakeholder groups: ● Ensuring a balance of stakeholder voices in a consultation process ● Providing necessary information to stakeholders in advance of a consultation ● Feeding back the outcomes of a consultation to stakeholders once it is complete	2
	The organisation makes a commitment to **all** of the following in relation to the **majority** of identified external stakeholder groups: ● Ensuring a balance of stakeholder voices in a consultation process ● Providing necessary information to stakeholders in advance of a consultation ● Feeding back the outcomes of a consultation to stakeholders once it is complete	3
3a.3 Stakeholder involvement in policy development	There was no consultation with stakeholders in the development of the organisation's policy on external stakeholder engagement	0
	Some internal stakeholders were involved in the development of the organisation's policy on external stakeholder engagement	1
	A wide range of internal stakeholders were involved in the development of the organisation's policy on external stakeholder engagement; informal / ad hoc consultations were held with some external stakeholders	2
	A wide range of internal stakeholders were involved in the development of the organisation's policy on external stakeholder engagement; a systematic consultation was also held with a wide range of external stakeholders	3

3a. Participation – External Stakeholders		
Quality Management Systems Indicators	**Explanation**	**Score**
3a.4 Roles, responsibilities and leadership	There is (are) no named senior executive(s) in charge of overseeing the process of engaging with external stakeholders	0
	There is (are) a named senior executive(s) that is (are) responsible for overseeing the process of engaging with external stakeholders; however, this responsibility is not a formal part of his / her (their) job description(s)	1
	There is (are) a named senior executive(s) that is (are) responsible for overseeing engagement with external stakeholders; this responsibility is a formal part of his / her (their) job description(s); roles and responsibilities for ensuring stakeholder engagement, however, are not clearly mapped out at all levels of the organisation (national, regional, business unit etc.)	2
	There is (are) a named senior executive(s) that is (are) responsible for overseeing engagement with external stakeholders; this responsibility is a formal part of his / her (their) job description(s); roles and responsibilities for overseeing stakeholder engagement are clearly mapped out at all levels of the organisation (national, regional, business unit etc.)	3
3a.5 Building staff capacity	The organisation provides no support or guidance to staff in engaging with external stakeholders	0
	The organisation provides **one** of the following: ● An overview of the organisation's commitments to external stakeholder engagement in the induction of all new staff ● A toolkit / guidelines to support staff in implementing the organisation's commitments to external stakeholder engagement ● Formal training for relevant staff	1
	The organisation provides an overview of the organisation's commitments to external stakeholder engagement in the induction of all new staff, **and** additionally **one** of the following: ● A toolkit / guidelines to support staff in implementing the organisation's commitments to external stakeholder engagement ● Formal training for relevant staff	2
	The organisation provides **all** of the following: ● An overview of the organisation's commitments to external stakeholder engagement in the induction of all new staff ● A toolkit / guidelines to support staff in implementing the organisation's commitments to external stakeholder engagement ● Formal training for relevant staff	3
3a.6 Dissemination of commitments	The organisation's policy on external stakeholder engagement and details of the opportunities open to external stakeholders for engagement are not mentioned on the website or in public reports	0
	The organisation's policy on external stakeholder engagement and details of the opportunities open to external stakeholders for engagement are made publicly available through the website; however, there is no evidence to suggest a dissemination plan is in place for making them widely available to key stakeholders	1
	The organisation's policy on external stakeholder engagement and details of the opportunities open to external stakeholders for engagement are made publicly available through the website; a basic dissemination plan is in place for making them more widely available; this does not, however, recognise the accessibility needs of different stakeholders	2
	The organisation's policy on external stakeholder engagement and details of the opportunities for external stakeholders to engage are made publicly available through the website; dissemination plans are also in place that recognise the accessibility needs of different external stakeholders; the plans propose appropriate strategies for making the commitments accessible to them	3

3a. Participation – External Stakeholders

Quality Management Systems Indicators	Explanation	Score
3a.7 Rewards and incentives	No formal system exists to reward and incentivise staff to engage with external stakeholders	0
	No formal system exists to reward and incentivise staff to engage with external stakeholders; however, there is evidence of ad hoc practices to this effect	1
	A formal system exists to reward and incentivise staff to engage with key stakeholders	2
	A formal system exists to reward and incentivise staff to engage with key stakeholders; relevant staff have engagement-related targets built into their job descriptions and are appraised against these annually	3
3a.8 Quality management systems	The organisation has no system in place for monitoring and reviewing if and how staff are engaging with external stakeholders	0
	The organisation has no formal system in place for monitoring and reviewing if and how staff are engaging with external stakeholders in activities and processes; however, there is evidence of monitoring among individual departments / units / sections	1
	The organisation has a formal organisation-wide system in place for monitoring and reviewing if and how staff are engaging with external stakeholders in activities and processes; reports on performance are produced periodically; however, reports are only disseminated internally	2
	The organisation has a formal organisation-wide system in place for monitoring and reviewing if and how staff are engaging external stakeholders in activities and processes; reports on performance are produced periodically for internal and external dissemination	3
3a.9 Stakeholder engagement in senior decision-making	The organisation has no mechanism through which external stakeholders can engage directly with senior management / governing bodies	0
	The organisation has a mechanism through which one external stakeholder group can engage directly with senior management / governing bodies	1
	The organisation has a mechanism through which several external stakeholder groups can engage directly with senior management / governing bodies and the process for becoming involved is clear; however, advice / input to senior management / governing bodies is not made public	2
	The organisation has a mechanism through which several external stakeholder groups can engage directly with senior management / governing bodies; the process for becoming involved is clear; advice / input to senior management / governing bodies is made public	3

3b. Participation – Internal member control/good governance

Indicators	Explanation	Score
3b.1 Member Control of highest decision-making body	Not all members of the organisation are represented in the highest decision-making body and / or the rules through which votes are allocated are not clearly formulated and public	0
	All members are represented at the highest decision-making body but are not guaranteed equal votes in it, and there are no measures in place to counteract the imbalances in access to decision-making this causes; the rules through which votes are allocated are clear and public; all members can add items to the agenda; however, a single member can block changes to the governing articles.	1
	All members have equal votes at the highest decision-making body, or if they do not, the organisation has put in place measures to counteract the imbalances this causes (e.g. double majority, regional thresholds, caps, co-decision making etc.); all members can add items to the agenda; no single member can block changes to the governing articles; but additional formal mechanisms exist in which high level decisions are effectively determined or negotiated (such as formalised deliberative practices), to which not all members are guaranteed access / equal representation and no mechanisms are in place to counteract the imbalances this causes	2
	All members have equal votes at the highest decision-making body, or if they do not, the organisation has put in place measures to counteract the imbalances this causes (e.g. double majority, regional thresholds, caps, co-decision making etc.); all members can add items to the agenda; no single member can block changes to the governing articles; and either there are no additional formal mechanisms in which high level decisions are effectively determined or negotiated (such as formalised deliberative practices), or measures are in place which counteract the imbalances such mechanisms cause (e.g. double majority, regional thresholds, caps, co-decision making etc.)	3
3b.2 Member Control at executive body	The organisation does not fulfil **any** or fulfils **only one** of the following in relation to its executive body: ● The organisation's members are able to nominate candidates for all executive board seats ● Members are able to initiate a process of dismissal of individuals on the executive ● Candidates for the executive body are elected by a majority of equal votes cast by members ● Members of the <u>executive body</u> have an equal number of votes **or** if they do not, measures are in place to counteract the imbalances this may cause (e.g. double majority, regional thresholds, caps, co-decision-making etc.)	0
	The organisation ensures **two** of the following in relation to its executive body: ● Members are able to nominate candidates for all executive board seats ● Members are able to initiate a process of dismissal of individuals on the executive ● Candidates for the executive body are elected by a majority of equal votes cast by members ● Members of the executive body have an equal number of votes or if they do not, measures are in place to counteract the imbalances this may cause (e.g. double majority, regional thresholds, caps, co-decision-making etc.)	1
	The organisation ensures **three** of the following at its executive body: ● Members are able to nominate candidates for all executive board seats ● Members are able to initiate a process of dismissal of individuals on the executive ● Candidates for the executive body are elected by a majority of equal votes cast by members ● Members of the executive body have an equal number of votes or if they do not, measures are in place to counteract the imbalances this may cause (e.g. double majority, regional thresholds, caps, co-decision-making etc.)	2
	The organisation ensures **all** of the following at its executive body: ● Members are able to nominate candidates for all executive board seats ● Members are able to initiate a process of dismissal of individuals on the executive ● Candidates for the executive body are elected by a majority of equal votes cast by members ● Members of the executive body have an equal number of votes or if they do not, measures are in place to counteract the imbalances this causes (e.g. double majority, regional thresholds, caps, co-decision-making etc.)	3

3b. Participation – Internal member control/good governance

Indicators	Explanation	Score
3b.3 Good governance (to be used when an organisation does not have members)	The organisation: ● Has no clear procedure for recruitment of board members which is open to a broad field of candidates ● Has no clear term limits and no cap on the number of consecutive terms a board member can serve ● Does not have a majority of the board that can demonstrate their independence from the organisation ● Has a CEO and Chair that are the same person	0
	The organisation ensures **two** of the following at its governing body: ● A clear procedure for recruitment of board members which is open to a broad field of candidates ● Clear term limits and a cap on the number of consecutive terms a board member can serve ● The majority of the board can demonstrate their independence from the organisation ● The CEO and Chair are not the same person	1
	The organisation ensures **three** of the following at its governing body: ● A clear procedure for recruitment of board members which is open to a broad field of candidates ● Clear term limits and a cap on the number of consecutive terms a board member can serve ● The majority of the board can demonstrate their independence from the organisation ● The CEO and Chair are not the same person	2
	The organisation ensures **all** of the following at its governing body: ● A clear procedure for recruitment of board members which is open to a broad field of candidates ● Clear term limits and a cap on the number of consecutive terms a board member can serve ● The majority of the board can demonstrate their independence from the organisation ● The CEO and Chair are not the same person	3

3b. Participation – Shareholder control/good governance

Indicators	Explanation	Score
3b.4 Equitable shareholder control at the AGM	Not all shareholders are represented at the AGM	0
	The organisation ensures that all shareholders are represented at the AGM	1
	The organisation ensures that all shareholders are represented at the AGM; and that all shareholders with 1% or more of shares can add items to the agenda of the AGM	2
	The organisation ensures that all shareholders are represented at the AGM; that all shareholders with 1% or more of shares can add items to the agenda of the AGM; there is no exception to the one share one vote rule	3
3b.5 Shareholder control of the Board of Directors	The organisation's: • Shareholders are unable to initiate a process of dismissal of individuals on the Board of Directors • Board of Directors is not elected by a majority vote of the shareholders • Shareholders are unable to nominate candidates to the Board individually or in aggregate with other shareholders, if they have 3% or less of shares	0
	The organisation ensures **one** of the following: • Shareholders are able to initiate a process of dismissal of individuals on the Board of Directors • Board of Directors is elected by a majority vote of the shareholders • Shareholders holding, individually or in aggregate with other shareholders, 3% or less of shares can nominate candidates to the Board	1
	The organisation ensures **two** of the following: • Shareholders are able to initiate a process of dismissal of individuals on the Board of Directors • Board of Directors is elected by a majority vote of the shareholders • Shareholders holding, individually or in aggregate with other shareholders, 3% or less of shares can nominate candidates to the Board	2
	The organisation ensures **all** of the following: • Shareholders are able to initiate a process of dismissal of individuals on the Board of Directors • Board of Directors is elected by a majority vote of the shareholders • Shareholders holding, individually or in aggregate with other shareholders, 3% or less of shares can nominate candidates to the Board	3

3b. Participation – Shareholder control/good governance

Indicators	Explanation	Score
3b.6 Good governance (to be used when an organisation is private or family owned	The organisation: ● Has no clear procedure for recruitment of board members which is open to a broad field of candidates ● Has no clear term limits and no cap on the number of consecutive terms a board member can serve ● Does not have a majority of the board that can demonstrate their independence from the organisation ● Has a CEO and Chair that are the same person	0
	The organisation ensures **two** of the following at its governing body: ● A clear procedure for recruitment of board members which is open to a broad field of candidates ● Clear term limits and a cap on the number of consecutive terms a board member can serve ● The majority of the board can demonstrate their independence from the organisation ● The CEO and Chair are not the same person	1
	The organisation ensures **three** of the following at its governing body: ● A clear procedure for recruitment of board members which was open to a broad field of candidates ● Clear term limits and a cap on the number of consecutive terms a board member can serve ● The majority of the board can demonstrate their independence from the organisation ● The CEO and Chair are not the same person	2
	The organisation ensures **all** of the following at its governing body: ● A clear procedure for recruitment of board members which is open to a broad field of candidates ● Clear term limits and a cap on the number of consecutive terms a board member can serve ● The majority of the board can demonstrate their independence from the organisation ● The CEO and Chair are not the same person	3

4a. Evaluation (IGOs and INGOs)

Policy Indicators	Explanation	Score
4a.1 Evaluation policy & framework	The organisation makes no commitment to evaluating its activities and their impact	0
	The organisation makes a public commitment to evaluation; however, it does not have a policy or formalised organisation-wide framework / system for monitoring, evaluating, learning and reporting, which guides when and how it evaluates its activities and their impact	1
	The organisation has a policy and / or formalised framework / system in place for monitoring, evaluating, learning and reporting, which guides when and how it evaluates its activities and their impact; however, the organisation does not make the policy publicly available	2
	The organisation has a public policy on when and how it evaluates its activities and their impact; the organisation has in place an organisation-wide framework / system for monitoring, evaluating, learning and reporting	3
4a.2 Stakeholder engagement, transparency and learning in evaluation	The organisation commits to **none** of the following: ● Engaging external stakeholders in evaluations ● Publicly disclosing the results of evaluations ● Using the results from evaluations to influence future decision-making	0
	The organisation commits to **one** of the following: ● Engaging external stakeholders in evaluations ● Publicly disclosing the results of evaluations ● Using the results from evaluations to influence future decision-making	1
	The organisation commits to **two** of the following: ● Engaging external stakeholders in evaluations ● Publicly disclosing the results of evaluations ● Using the results from evaluations to influence future decision-making	2
	The organisation commits to **all** of the following: ● Engaging external stakeholders in evaluations ● Publicly disclosing the results of evaluations ● Using the results from evaluations to influence future decision-making	3
4a.3 Independence in evaluations	The organisation makes no commitment to and does not have any procedures in place to ensure the independence of evaluations	0
	The organisation makes a general commitment to ensuring the independence of evaluations	1
	The organisation has an independent evaluation function (the evaluation function and its staff are not under the control or influence of decision-makers who have responsibility for the activities being evaluated; the unit reports evaluation results to the head or deputy head of the organisation or its governing board)	2
	The organisation has an independent evaluation function (the evaluation function and its staff are not under the control or influence of decision-makers who have responsibility for the activities being evaluated; the unit reports evaluation results to the head or deputy head of the organisation or its governing board) which conducts periodic evaluations of organisational activities and policy	3

Policy Indicators	Explanation	Score
4a.4 Level of evaluation	The organisation does not commit to conducting evaluations in relation to specific issues	0
	The organisation's framework for monitoring, evaluating, learning and reporting on performance requires evaluations take place at **one** of the following levels: ● Operational / field ● Policy / thematic ● Strategic	1
	The organisation's framework for monitoring, evaluating, learning and reporting on performance requires evaluations take place at **two** of the following levels: ● Operational / field ● Policy / thematic ● Strategic	2
	The organisation's framework for monitoring, evaluating, learning and reporting on performance requires evaluations take place at **all** of the following levels: ● Operational / field ● Policy / thematic ● Strategic	3
4a.5 Stakeholder involvement in policy development	There was no consultation with stakeholders in the development of the organisation's approach to / policy on evaluation	0
	Some internal stakeholders were involved in the development of the organisation's approach to / policy on evaluation	1
	A wide range of internal stakeholders were involved in the development of the organisation's approach to / policy on evaluation; informal / ad hoc consultations were held with some external stakeholders	2
	A wide range of internal stakeholders were involved in the development of the organisation's approach to / policy on evaluation; a systematic consultation was also held with a wide range of external stakeholders	3

4a. Evaluation (IGOs and INGOs)		
Quality Management Systems Indicators	**Explanation**	**Score**
4a.6 Roles, responsibilities and leadership	There is (are) no named senior executive(s) in charge of overseeing evaluation practices and processes in the organisation	0
	There is (are) a named senior executive(s) that is (are) responsible for overseeing evaluation practices and processes in the organisation; however, this responsibility is not a formal part of his / her (their) job description(s)	1
	There is (are) a named senior executive that is (are) responsible for overseeing evaluation practices and processes in the organisation; this responsibility is a formal part of his / her (their) job description(s); roles and responsibilities for ensuring evaluation, however, are not clearly mapped out at all levels of the organisation (national, regional, business unit etc.)	2
	There is (are) a named senior executive(s) that is (are) responsible for overseeing evaluation practices and processes in the organisation; this responsibility is a formal part of his / her (their) job description(s); roles and responsibilities for ensuring evaluation at all levels of the organisation are clearly mapped out (national, regional, business unit etc.)	3
4a.7 Building staff capacity	The organisation provides no support to staff on monitoring and evaluation	0
	The organisation provides **one** of the following ● An overview of the organisation's commitments to evaluation in the induction of all new staff ● A toolkit / guidelines to support staff in implementing the organisation's commitments to evaluation ● Formal training for relevant staff	1
	The organisation provides an overview of the organisation's commitments to evaluation in the induction of all new staff, **and** additionally **one** of the following: ● A toolkit / guidelines to support staff in implementing the organisation's commitments to evaluation ● Formal training for relevant staff	2
	The organisation provides **all** of the following: ● An overview of the organisation's commitments to evaluation in the induction of all new staff ● A toolkit / guidelines to support staff in implementing the organisation's commitments to evaluation ● Formal training for relevant staff	3
4a.8 Rewards and incentives	No formal system exists to reward and incentivise reflection and learning from evaluation among staff	0
	No formal system exists to reward and incentivise reflection and learning from evaluation among staff; however, there is evidence of ad hoc practices to this effect	1
	A formal system exists to reward and incentivise reflection and learning from evaluation among staff (e.g. acting upon evaluation results); however, staff do not have learning and evaluation-related targets built into their job descriptions	2
	A formal system exists to reward and incentivise reflection and learning from evaluation among staff (e.g. rewards for acting upon evaluation results); staff have learning and evaluation-related targets built into their job descriptions and are appraised against these annually	3

Quality Management Systems Indicators	Explanation	Score
4a.9 Quality management systems	The organisation has no formal system in place for monitoring and reviewing the quality of its evaluation practices	0
	The organisation has no formal system in place for monitoring and reviewing the quality if its evaluation practices; however, there is evidence of monitoring among individual departments / units / sections	1
	The organisation has a formal system in place for monitoring and reviewing the quality of its evaluation practices; however, this does not include a process for management to follow up on evaluation recommendations and oversee their implementation	2
	The organisation has a formal system in place for monitoring and reviewing the quality of its evaluation practices; this includes a systematic process for management to follow up on evaluation recommendations (e.g. action plan and / or agreement clearly stating responsibilities) and oversee their implementation (e.g. periodic report on the status of implementation)	3
4a.10 Disseminating learning and lessons	The organisation has no mechanisms in place for sharing lessons and evaluation results internally, nor does it share the results of evaluation with key external stakeholders	0
	The organisation only has mechanisms in place for sharing lessons and evaluation results internally, or evaluation results are shared with external stakeholders on an ad hoc basis	1
	The organisation has mechanisms in place for disseminating and sharing lessons and evaluation results internally, and there is evidence that evaluation results are shared with external stakeholders on an ad hoc basis	2
	The organisation has a wide range of mechanisms in place for disseminating and sharing lessons and evaluation results internally; it also develops communications plans for making the results of key evaluations available to external stakeholders; these plans recognise the accessibility needs of different stakeholders and propose appropriate outreach strategies	3

4b. Social and environmental evaluation (TNCs)

Environmental Impact Policy Indicators	Explanation	Score
4b.1 Environmental Policy	The organisation makes no commitment to monitoring and minimising its impact on the environment	0
	The organisation makes a commitment to monitoring and minimising its impact on the environment in publicity material; however, it has no dedicated policy or formalised evaluation / improvement framework in place	1
	The organisation has an organisation-wide policy / formalised framework on monitoring and minimising its impact on the environment; however, the organisation does not make it public	2
	The organisation has a publicly-available organisation-wide policy and formalised evaluation and improvement in place on monitoring and minimising its impact on the environment	3
4b.2 Process commitments (transparency and feedback)	The organisation does not commit to publicly reporting on its environmental performance, engaging external stakeholders in the assessment of its environmental impact, or using the results of reviews to inform future decision-making	0
	The organisation commits to **one** of the following: • Publicly reporting on its environmental performance • Engaging external stakeholders in the assessment of its environmental impact • Using the results of reviews to inform future decision-making	1
	The organisation commits to **two** of the following: • Publicly reporting on its environmental performance • Engaging external stakeholders in the assessment of its environmental impact • Using the results of reviews to inform future decision-making	2
	The organisation commits to **all** of the following: • Publicly reporting on its environmental performance • Engaging external stakeholders in the assessment of its environmental impact • Using the results of reviews to inform future decision-making	3

one world trust

Environmental Impact Policy Indicators	Explanation	Score
4b.3 Environmental performance targets	The organisation does not set any environmental performance targets	0
	The organisation sets performance targets in **at least three** of the following areas that are material to its activities: ● Material usage ● Energy usage ● Water usage (energy saved due to conservation and efficiency improvements) ● Emissions (initiatives to reduce greenhouse gas emissions and reductions achieved) ● Products and services (initiatives to mitigate environmental impacts of products and services) ● Transport ● Biodiversity	1
	The organisation sets performance targets in **at least four** of the following areas that are material to its activities: ● Material usage ● Energy usage ● Water usage (energy saved due to conservation and efficiency improvements) ● Emissions (initiatives to reduce greenhouse gas emissions and reductions achieved) ● Products and services (initiatives to mitigate environmental impacts of products and services) ● Transport ● Biodiversity	2
	The organisation sets performance targets in **all** of the following areas that are material to its activities: ● Material usage ● Energy usage ● Water usage (energy saved due to conservation and efficiency improvements) ● Emissions (initiatives to reduce greenhouse gas emissions and reductions achieved) ● Products and services (initiatives to mitigate environmental impacts of products and services) ● Transport ● Biodiversity	3
4b.4 Stakeholder involvement in policy development	There was no consultation with stakeholders in the development of the organisation's approach to / policy on monitoring and minimising its impact on the environment	0
	Some internal stakeholders were involved in the development of the organisation's approach to / policy on monitoring and minimising its impact on the environment	1
	A wide range of internal stakeholders were involved in the development of the organisation's approach to / policy on monitoring and minimising its impact on the environment; informal / ad hoc consultations were held with some external stakeholders	2
	A wide range of internal stakeholders were involved in the development of the organisation's approach to / policy on monitoring and minimising its impact on the environment; a systematic consultation was also held with a wide range of external stakeholders	3

4b. Social and environmental evaluation (TNCs)

Environmental Impact Quality Management Systems Indicators	Explanation	Score
4b.5 Roles, responsibilities and leadership	There is (are) no named senior executive(s) in charge of overseeing the monitoring and assessment of the organisation's environmental impact	0
	There is (are) a named senior executive(s) that is (are) responsible for overseeing the monitoring and assessment of the organisation's environmental impact; however, this responsibility is not a formal part of his / her (their) job description(s)	1
	There is (are) a named senior executive(s) that is (are) responsible for overseeing the monitoring and assessment of the organisation's environmental impact; this responsibility is a formal part of his / her (their) job description(s); roles and responsibilities for monitoring and assessing environmental impact, however, are not clearly mapped out at all levels of the organisation (national, regional, business unit, etc.)	2
	There is (are) a named senior executive(s) that is (are) responsible for overseeing the monitoring and assessment of the organisation's environmental impact; this responsibility is a formal part of his / her (their) job description(s); roles and responsibilities for monitoring and assessing environmental impact at all levels of the organisation are clearly mapped out (national, regional, business unit, etc.)	3
4b.6 Building staff capacity	The organisation provides no support to staff on monitoring and minimising environmental impact	0
	The organisation provides **one** of the following • An overview of the organisation's commitments to evaluating and minimising environmental impact in the induction of all new staff • A toolkit / guidelines to support staff in evaluating and minimising environmental impact • Formal training for relevant staff	1
	The organisation provides an overview of the organisation's commitments to evaluating and minimising environmental impact in the induction of all new staff, **and** additionally **one** of the following: • A toolkit / guidelines to support staff in implementing the organisation's commitments to evaluating and minimising environmental impact • Formal training for relevant staff	2
	The organisation provides **all** of the following: • An overview of the organisation's commitments to evaluating and minimising environmental impact in the induction of all new staff • A toolkit / guidelines to support staff in implementing the organisation's commitments to evaluating and minimising environmental impact • Formal training for relevant staff	3
4b.7 Quality management systems	The organisation has no formal system in place for monitoring and reviewing its impact on the environment	0
	The organisation has no formal system in place for monitoring and reviewing its environmental impact; however, there is evidence of ad hoc monitoring among individual departments / units	1
	The organisation has a formal system in place for monitoring and reviewing its environmental impact; this includes regular external reporting of performance on key environmental performance indicators; the accuracy and reliability of this information is only assured through internal systems	2
	The organisation has a formal system in place for monitoring, reviewing and reporting on its environmental impact; this includes regular external reporting of performance against key environmental performance indicators; the accuracy and reliability of the information is assured through both internal and external systems	3

4b. Social and environmental evaluation (TNCs)

Environmental Impact Quality Management Systems Indicators	Explanation	Score
4b.8 Rewards and incentives	No formal system exists to reward and incentivise staff to monitor and reduce the organisation's impact on the environment	0
	No formal system exists to reward and incentivise staff to monitor and reduce the organisation's impact on the environment; however, there is evidence of ad hoc practices to this effect	1
	A formal system exists to reward and incentivise relevant staff to monitor and reduce the organisation's impact on the environment; however, related targets are not built into their job descriptions	2
	A formal system exists to reward and incentivise relevant staff to monitor and reduce the organisation's impact on the environment; related targets are built into their job descriptions and they are appraised against these annually	3
4b.9 Disseminating learning and lessons	The organisation has no mechanisms in place for sharing lessons learned from monitoring and assessing environmental impact	0
	The organisation has a limited set of mechanisms in place for sharing lessons learned from monitoring and assessing its environmental performance internally	1
	The organisation has a wide range of mechanisms in place for disseminating and sharing lessons learned from monitoring and assessing its environmental performance internally; there is ad hoc evidence that lessons are also being shared externally	2
	The organisation has a wide range of mechanisms in place for disseminating and sharing lessons learned from monitoring and assessing its environmental performance both internally and externally	3

4b. Social and environmental evaluation (TNCs)

Social Impact Policy Indicators	Explanation	Score
4b.10 The organisation has a specific policy that guides evaluation practice	The organisation makes no commitment to monitoring, assessing and reporting on its social impact	0
	The organisation makes a public commitment to monitoring, assessing and reporting on its social impact; however, it does not have a policy or formalised organisation-wide framework / system for monitoring, evaluating, learning and reporting, which guides when and how it evaluates its activities and their impact	1
	The organisation has a policy and / or formalised framework / system for monitoring, evaluating, learning and reporting on social impact in place; however, it does not make the policy publicly available	2
	The organisation has a public policy on when and how it evaluates its activities and their social impact; the organisation has in place an organisation-wide framework / system for monitoring, evaluating, learning and reporting	3
4b.11 Stakeholder engagement and transparency	The organisation does not commit to publicly reporting on its social performance, engaging external stakeholders in the assessment of its social impact, or using the results of reviews to inform future decision-making	0
	The organisation commits to **one** of the following • Publicly reporting on its social performance • Engaging external stakeholders in the assessment of its social impact • Using the results of reviews to inform future decision-making	1
	The organisation commits to **two** of the following • Publicly reporting on its social performance • Engaging external stakeholders in the assessment of its social impact • Using the results of reviews to inform future decision-making	2
	The organisation commits to **all** of the following • Publicly reporting on its social performance • Engaging external stakeholders in the assessment of its social impact • Using the results of reviews to inform future decision-making	3

one world trust

4b. Social and environmental evaluation (TNCs)

Social Impact Policy Indicators	Explanation	Score
4b.12 Social performance targets	The organisation does not set performance targets on its social impact	0
	The organisation sets performance targets in **one** of the following areas that are material: ● Human rights (includes: investment & procurement practices, freedom of association & collective bargaining, child labour, security practices, indigenous rights) ● Corruption ● Influencing public policy ● Community impact	1
	The organisation sets performance targets in **two** of the following areas that are material: ● Human rights (includes: investment & procurement practices, freedom of association & collective bargaining, child labour, security practices, indigenous rights) ● Corruption ● Influencing public policy ● Community impact	2
	The organisation sets performance targets in **all** of the following areas that are material: ● Human rights (includes: investment & procurement practices, freedom of association & collective bargaining, child labour, security practices, indigenous rights) ● Corruption ● Influencing public policy ● Community impact	3
4b.13 Stakeholder engagement and transparency	There was no consultation with stakeholders in the development of the organisation's approach to monitoring and assessing its social impact	0
	Some internal stakeholders were involved in the development of the organisation's approach to monitoring and assessing its social impact	1
	A wide range of internal stakeholders were involved in the development of the organisation's approach to monitoring and assessing its social impact; informal / ad hoc consultations were held with some external stakeholders	2
	A wide range of internal stakeholders were involved in the development of the organisation's approach to monitoring and assessing its social impact; a systematic consultation was also held with a wide range of external stakeholders	3

4b. Social and environmental evaluation (TNCs)

Social Impact Quality Management Systems Indicators	Explanation	Score
4b.14 Roles, responsibilities and leadership	There is (are) no named senior executive(s) in charge of overseeing the monitoring and assessment of the organisation's social impact	0
	There is (are) a named senior executive(s) that is (are) responsible for overseeing the monitoring and assessment of all aspects of the organisation's social impact; however, this responsibility is not a formal part of his / her (their) job description(s)	1
	There is (are) a named senior executive(s) that is (are) responsible for overseeing the monitoring and assessment of all aspects of the organisation's social impact; this responsibility is a formal part of his / her (their) job description(s); roles and responsibilities for monitoring and assessing social impact, however, are not clearly mapped out at all levels of the organisation (national, regional, business unit, etc.)	2
	There is (are) a named senior executive(s) that is (are) responsible for overseeing the monitoring and assessment of all aspects of the organisation's social impact; this responsibility is a formal part of his / her (their) job description(s); roles and responsibilities for monitoring and assessing social impact at all levels of the organisation are clearly mapped out (national, regional, business unit, etc.)	3
4b.15 Building staff capacity	The organisation provides no support to staff on monitoring and assessing social impact	0
	The organisation provides **one** of the following ● An overview of the organisation's commitments to monitoring and assessing social impact in the induction of all new staff ● A toolkit / guidelines to support staff in monitoring and assessing social impact ● Formal training for relevant staff	1
	The organisation provides an overview of the organisation's commitments to monitoring and assessing social impact in the induction of all new staff, **and** additionally **one** of the following: ● A toolkit / guidelines to support staff in implementing the organisation's commitments to monitoring and assessing social impact ● Formal training for relevant staff	2
	The organisation provides **all** of the following: ● An overview of the organisation's commitments to monitoring and assessing social impact in the induction of all new staff ● A toolkit / guidelines to support staff in implementing the organisation's commitments monitoring and assessing social impact ● Formal training for relevant staff	3
4b.16 Rewards and incentives	No formal system exists to reward and incentivise staff to monitor and assess the organisation's social impact	0
	No formal system exists to reward and incentivise staff to monitor and assess the organisation's social impact; however, there is evidence of ad hoc practices to this effect	1
	A formal system exists to reward and incentivise relevant staff to monitor and assess the organisation's social impact; however, related targets are not built into their job descriptions	2
	A formal system exists to reward and incentivise relevant staff to monitor and assess the organisation's social impact; related targets are built into their job descriptions and they are appraised against these annually	3

Social Impact Quality Management Systems Indicators	Explanation	Score
4b.17 Quality management systems	The organisation has no formal system in place for monitoring and assessing its social impact	0
	The organisation has no formal system in place for monitoring and assessing its social impact; however, there is evidence of monitoring among individual departments / units / sections	1
	The organisation has a formal system in place for monitoring and assessing its social impact; this includes regular external reporting of performance on key social performance indicators; the accuracy and reliability of this information, however, is only assured through internal systems	2
	The organisation has a formal system in place for monitoring and assessing its social impact; this includes regular external reporting of performance against key social performance indicators; the accuracy and reliability of the information is assured through both internal and external systems	3
4b.18 Disseminating learning and lessons	The organisation has no mechanisms in place for sharing lessons learned from monitoring and assessing its social impact	0
	The organisation has a limited set of mechanisms in place for sharing lessons learned from monitoring and assessing its social impact internally	1
	The organisation has a wide range of mechanisms in place for disseminating and sharing lessons learned from monitoring and assessing its social impact internally; there is ad hoc evidence that lessons are also being shared externally as well	2
	The organisation has a wide range of mechanisms in place for disseminating and sharing lessons learned from monitoring and assessing its social impact both internally and externally	3

5a. Complaints and Response – External		
Policy Indicators	**Explanation**	**Score**
5a.1 External complaints policy	The organisation makes no commitment to respond to complaints from external stakeholders	0
	The organisation makes a commitment to respond to complaints from external stakeholders	1
	The organisation has a specific policy(ies) on receiving and handling complaints from one external stakeholder group	2
	The organisation has a policy(ies) on receiving and handling complaints from several external stakeholder groups	3
5a.2 Process (channels and procedure)	The organisation has no policy or procedures on handling complaints from external stakeholders	0
	The organisation provides a single channel (e.g. email address or tel. number) for complaints from external stakeholders to be made; it provides no description of the process for investigating and responding to complaints	1
	The organisation offers multiple channels for external stakeholders to make complaints; it provides a basic description of the complaints process	2
	The organisation offers external stakeholders with multiple channels for making a complaint; it provides a clear description of the stages for handling, investigating and responding to complaints, including timeframes	3
5a.3 Independence of investigation	The organisation makes no commitment to ensuring that those handling complaints are independent of the subject of the complaint	0
	The organisation commits to ensuring those handling complaints are independent of the subject of the complaint	1
	The organisation commits to ensuring those handling and investigating complaints are independent of the subject of the complaint	2
	The organisation commits to ensuring those handling and investigating complaints are independent of the subject of the complaint; there is a (are) mechanism(s) in place for a complainant to appeal a decision and escalate a complaint **or**, if the complaints mechanism is functionally independent, the independent complaints mechanism reports directly to the board	3

5a. Complaints and Response – External

Policy Indicators	Explanation	Score
5a.4 Protection of external stakeholders	The organisation makes no commitment to protecting external stakeholders that make complaints	0
	The organisation makes a commitment to **one** of the following: ● Ensuring the confidentiality of the complainant and identifying clear exception rules for a confidentiality breach ● Guaranteeing non-retaliation towards complainants ● Sanctioning those that retaliate against complainants	1
	The organisation makes a commitment to **two** of the following: ● Ensuring the confidentiality of the complainant and identifying clear exception rules for a confidentiality breach ● Guaranteeing non-retaliation towards complainants ● Sanctioning those that retaliate against complainants	2
	The organisation makes a commitment to **all** of the following: ● Ensuring the confidentiality of the complainant and identifying clear exception rules for a confidentiality breach ● Guaranteeing non-retaliation towards complainants ● Sanctioning those that retaliate against complainants	3
5a.5 Stakeholder involvement in policy development	There was limited or no consultation with stakeholders in the development of the organisation's policy / approach to handling external complaints	0
	Some internal stakeholders were involved in the development of the organisation's policy / approach to handling external complaints	1
	A wide range of internal stakeholders were involved in the development of the organisation's policy / approach to handling external complaints; informal / ad hoc consultations were held with some external stakeholders	2
	A wide range of internal stakeholders were involved in the development of the organisation's policy / approach to handling external complaints; a systematic consultation was also held with a wide range of external stakeholders	3

5a. Complaints and Response – External

Quality Management Systems Indicators	Explanation	Score
5a.6 Roles, responsibilities and leadership	There is (are) no named senior executive(s) responsible for overseeing the handling of complaints from external stakeholders	0
	There is (are) a named senior executive(s) that is (are) responsible for overseeing the handling of complaints from external stakeholders; however, this responsibility is not a formal part of his / her (their) job description(s)	1
	There is (are) a named senior executive(s) that is (are) responsible for overseeing the handling of complaints from external stakeholders; this responsibility is a formal part of his / her (their) job description(s); roles and responsibilities for responding to complaints, however, are not clearly mapped out at all levels of the organisation (national, regional, business unit etc.)	2
	There is (are) a named senior executive(s) that is (are) responsible for overseeing the handling of complaints from external stakeholders; this responsibility is a formal part of his / her (their) job description(s); roles and responsibilities for responding to complaints are clearly mapped out at all levels of the organisation (national, regional, business unit etc.)	3
5a.7 Building staff capacity	The organisation provides no support to staff on how to handle complaints from external stakeholders	0
	The organisation provides **one** of the following: • An overview of the organisation's commitments to handling complaints from external stakeholders in the induction of all new staff • A toolkit / guidelines to support staff in handling complaints from external stakeholders • Formal training for relevant staff	1
	The organisation provides an overview of the organisation's commitments to handling complaints from external stakeholders in the induction of all new staff, **and** additionally **one** of the following: • A toolkit / guidelines to support staff in implementing the organisation's commitments to handling complaints from external stakeholders • Formal training for relevant staff	2
	The organisation provides **all** of the following: • An overview of the organisation's commitments to handling complaints from external stakeholders in the induction of all new staff • A toolkit / guidelines to support staff in implementing the organisation's commitments to handling complaints from external stakeholders • Formal training for relevant staff	3

Quality Management Systems Indicators	Explanation	Score
5a.8 Dissemination of commitments	The organisation's complaints and response policy / process is not mentioned on the website and / or in public reports	0
	The organisation's complaints and response policy / process is made publicly available through the website; however, there is no dissemination plan for making it widely available to key stakeholders	1
	The organisation's complaints and response policy / process is made publicly available through the website; a basic dissemination plan is in place (one-size-fits-all, no contextualisation, no provision for local languages)	2
	The organisation's complaints and response policy / process is made publicly available through the website; there is a dissemination plan that recognises the accessibility needs of key stakeholders and proposes an outreach strategy that addresses these (e.g. translation into appropriate languages); furthermore, this policy expresses a commitment to overcoming access barriers and discrimination	3
5a.9 Quality Management Systems	The organisation has no organisation-wide system in place for monitoring and reviewing implementation of complaints and response policies	0
	The organisation has no formal organisation-wide system in place for monitoring, reviewing and learning from complaints from external stakeholders; however, there is evidence of monitoring among individual departments / units / sections	1
	The organisation has a formal organisation-wide system in place for monitoring, reviewing and learning from complaints from external stakeholders; performance reports are produced periodically for internal dissemination	2
	The organisation has a formal organisation-wide system in place for monitoring, reviewing and learning from complaints from external stakeholders; performance reports are produced periodically for internal and external dissemination (these report on the number of complaints received, resolved and rejected, lessons learnt)	3

5b. Complaints and Response – Internal

Policy Indicators	Explanation	Score
5b.1 Whistle-blower Policy	The organisation makes no commitment to respond to complaints from internal stakeholders or provide appropriate protections	0
	The organisation makes a commitment to respond to complaints from internal stakeholders and provide appropriate protections	1
	The organisation has a specific policy(ies) on receiving and handling complaints from internal stakeholders (whistle-blower policy)	2
	The organisation has a policy(ies) on receiving and handling complaints from internal stakeholders (whistle-blower policy); this applies to all types of staff (full-time, part-time, volunteers, interns) and all types of contractors	3
5b.2 Process (channels and procedure)	The organisation has no policy or procedures on handling complaints from internal stakeholders	0
	The organisation provides a single channel (e.g. email address or tel. number) for complaints from internal stakeholders to be made; it provides no description of the process for investigating and responding to complaints	1
	The organisation offers multiple channels for internal stakeholders to make complaints and provides a basic description of the complaints process	2
	The organisation offers internal stakeholders with multiple channels for making a complaint, and provides a clear description of the stages for handling, investigating and responding to complaints, including timeframes	3
5b.3 Independence of investigation	The organisation makes no commitment to ensuring that those handling complaints are independent of the subject of the complaint	0
	The organisation commits to ensuring those handling complaints are independent of the subject of the complaint	1
	The organisation commits to ensuring those handling and investigating complaints are independent of the subject of the complaint	2
	The organisation commits to ensuring those handling and investigating complaints are independent of the subject of the complaint; there is a mechanism in place for a complainant to appeal a decision and escalate a complaint	3
5b.4 Protection of whistle-blowers	The organisation makes no commitments to protecting internal stakeholders that make a complaint	0
	The organisation makes a commitment to **one** of the following: • Ensuring the confidentiality of the complainant and identifying clear exception rules for a confidentiality breach • Guaranteeing non-retaliation towards complainants • Sanctioning those that retaliate against complainants	1
	The organisation makes a commitment to **two** of the following: • Ensuring the confidentiality of the complainant and identifying clear exception rules for a confidentiality breach • Guaranteeing non-retaliation towards complainants • Sanctioning those that retaliate against complainants	2
	The organisation makes a commitment to **all** of the following: • Ensuring the confidentiality of the complainant and identifying clear exception rules for a confidentiality breach • Guaranteeing non-retaliation towards complainants • Sanctioning those that retaliate against complainants	3

Quality Management Systems Indicators	Explanation	Score
5b.5 Roles, responsibilities and leadership	There is (are) no named senior executive(s) in charge of overseeing compliance with the policy on handling complaints from internal stakeholders	0
	There is (are) a named senior executive(s) that is (are) responsible for overseeing compliance with the policy on handling complaints from internal stakeholders; however, this responsibility is not a formal part of his / her (their) job description(s)	1
	There is (are) a named senior executive(s) that is (are) responsible for overseeing compliance with the policy on handling complaints from internal stakeholders; this responsibility is a formal part of his / her (their) job description(s); roles and responsibilities for responding to internal complaints, however, are not clearly mapped out at all levels of the organisation (national, regional, business unit etc.)	2
	There is (are) a named senior executive(s) that is (are) responsible for overseeing compliance with the policy on handling complaints from internal stakeholders; this responsibility is a formal part of his / her (their) job description(s); roles and responsibilities for responding to internal complaints are clearly mapped out at all levels of the organisation (national, regional, business unit etc.)	3
5b.6 Building staff capacity	The organisation provides no support to staff in relation to handling complaints from internal stakeholders	0
	The organisation provides **one** of the following: • An overview of the organisation's commitments to handling complaints from internal stakeholders in the induction of all new staff • A toolkit / guidelines to support staff in handling complaints from internal stakeholders • Formal training for relevant staff	1
	The organisation provides an overview of the organisation's commitments to handling complaints from internal stakeholders in the induction of all new staff, **and** additionally **one** of the following: • A toolkit / guidelines to support staff in implementing the organisation's commitments to handling complaints from internal stakeholders • Formal training for relevant staff	2
	The organisation provides **all** of the following: • An overview of the organisation's commitments to handling complaints from internal stakeholders in the induction of all new staff • A toolkit / guidelines to support staff in implementing the organisation's commitments to handling complaints from internal stakeholders • Formal training for relevant staff	3
5b.7 Dissemination of commitments	The organisation's policy(ies) on receiving and handling complaints from internal stakeholders is (are) not disseminated among staff	0
	The organisation's policy(ies) on receiving and handling complaints from internal stakeholders is (are) only disseminated among staff through one or two mediums (e.g. staff handbook, brochures, intranet)	1
	The organisation's whistle-blower policy is published internally through a number of different channels and published on the website and / or in public reports	2
	The organisation's whistle-blower policy is published internally through different channels; the policy is published on the website and / or in public reports and is translated into different languages relevant to key stakeholder groups	3

5b. Complaints and Response – Internal

Quality Management Systems Indicators	Explanation	Score
5b.8 Quality Management Systems	The organisation has no organisation-wide system in place for monitoring and reviewing implementation of its internal complaints procedures	0
	The organisation has no formal organisation-wide system in place for monitoring and reviewing the implementation of its internal complaints procedures; however, there is evidence of monitoring among individual departments / units / sections	1
	The organisation has a formal organisation-wide system in place for monitoring and reviewing the implementation of its internal complaints procedures; performance reports are produced periodically for internal dissemination	2
	The organisation has a formal organisation-wide system in place for monitoring and reviewing the implementation of its internal complaints procedures; performance reports are produced periodically for internal and external dissemination (these report on the number of complaints received and resolved)	3

Annex

Contributors to the consultation

We are grateful for the contributions made by the following individuals to the consultation process in the workshops, survey and offering of additional comments and reflections.

Name	Organisation
A.D. Long	EBRD
Aaron Shane Rosenberg	International Finance Corporation
Abigail Taylor	ActionAid UK
Aidan Timlin	Christian Aid
Alex Macgillivray	AccountAbility
Alexander Stoyanov	Center for the Study of Democracy
Alice Tepper Marlin	Social Accountability
Amar Bhattacharya	G24 Secretariat
Ana-Mita Betancourt	Inter-American Development Bank
Ane Mygland	The Norwegian Development Network
Anna Mae Tuazon	Asian Institute of Management
Anna Roggenbuck	CEE Bankwatch Network
Barbara Wallace	InterAction
Beatrice Edwards	Government Accountability Project
Beris Gwynne	World Vision International
Biljana Radonjic Ker-Lindsay	EBRD
Bill Rastetter	Catholic Relief Services
Bruce Jenkins	Bank Information Center
Bruno Tissot	BIS
Camila Morais	Care International
Carlo Francis V. Raymundo	Asian Institute of Management
Carole Excell	World Resource Institute
Clare Smith	Care UK
Clive Bacon	World Vision UK
Coralie Bryant	New Rules for Global Finance Coalition
Daniel Bradlow	International Law Program, American University
Daniela Mineva	Center for the Study of Democracy
Deborah Seamark	Independent Consultant
Delane Botelho	EAESP-FGV
Dr Elizabeth Culbard	One World Trust Board of Trustees
Dr Gavin Strang	One World Trust Board of Trustees
Dr Sebastian Taylor	One World Trust Board of Trustees
Dr. Mohamed Moghram	Yemeni Foundation for Transparency and Good Governance
Elizabeth Eyster	UNHCR
Emily Horgan	IFC
Ezequiel Maman	Asian Institute of Management
Felismino Alcarpe	EIB
Finona Flores	World Intellectual Property Organization
Gijs Jan Brandsma	Utrecht University
Grace Williams	Oxfam International
Guy S. Goodwin-Gill	Oxford University, All Souls College
Hemantha Withanage	Centre for Environmental Justice
Hermien Botes	Anglo American

Name	Organisation
James Hughes	Shell
Jan Aarte Scholte	Warwick University
Jasper Teulings	Greenpeace International
Jean-Philippe Renaut	SustainAbility
Jeff Crisp	UNHCR
Jeff Oatham	Centrica
Jenny Flezzani	Pfizer
Jeremy Pope	TIRI
Jesse Griffiths	Bretton Woods Project
Jo Rowlands	Oxfam GB
Jock Baker	CARE International
John Christensen	Tax Justice Network
John Garrison	World Bank
John Gaventa	IDS
Johnathan Ng	United Nations Development Programme
Jon Entine	American Enterprise Institute
Jonathan Ng	UNDP
Joss Gillijns	International Federation of Red Cross and Red Crescent Societies
Judith Moore	World Bank
Julia Flores	WIPO
Kate Gilmore	Amnesty International
Katharina Samara	HAP International
Keith Arnold	The Nature Conservancy
Ken Berger	Charity Navigator
Ken Langford	World Health Organization
Ketil Hviding	International Monetary Fund
L. David Brown	Hauser Center for Nonprofit Organizations
Lalanika Vasanthi	Corporate Governance and Financial Reporting Centre
Lord Archer of Sandwell	One World Trust Board of Trustees
Luc Demoulin	GDF Suez
Lucía Fernández	DARA
Lucy Koechlin	University of Basel
Lynn Aylward	International Monetary Fund
Mahua Sen	IPPF
Manana Kochladze	Bankwatch
Manoj Juneja	FAO
Mark Bovens	Utrecht University
Mark Byatt	IASB / IASC Foundation
Mark Murphy	Cargill Inc.
Martim Maya	UNDP
Martin Vielajus	Institut pour la Gouvernance Globale
Meg Taylor	Compliance advisor/Ombudsman (IFC)
Melissa Fernandez	UNICEF
Mike Buchholtz	International Labour Organization

Name	Organisation
Mike Davies	PricewaterhouseCoopers
Mokhethi Moshoeshoe	Civa Innovationa Management
Monica Blagescu	HAP International
Monika Kruesmann	One World Trust Board of Trustees
Nawel Hamdad	Global Environment Facility
Neantro Saavedra-Rivano	University of Tsukuba
Nicholas Tree	WIPO
Ole Kirkelund	Danish Commerce and Companies Agency
Olga Filippova	EBRD
Oliver Reichardt	One World Trust Board of Trustees
Ovais Sarmad	IOM
Paloma Raggo	Syracuse University
Patsy Robertson	The Commonwealth Association
Paul Begley	AccountAbility
Peter Louis Lallas	World Bank Inspection Panel
Peter Newell	UEA
Philip Tamminga	DARA
Prof. Kang Xiaoguang	NPO Research Center, Renmin University of China
Ramesh Ramankutty	Global Environment Facility
Ricardo Lopes Cardoso	FGV
Richard Kirkham	University of Sheffield
Robert Sherman	Halliburton
Robert Whitfield	One World Trust Board of Trustees
Robin Richards	Centre for Policy Studies
Salil Tripathi	Institute for Human Rights and Business
Sarah Earl	IDRC
Sean McKaughan	Fundación AVINA
Segbedzi Norgbey	UNEP
Sekou Toure	Global Environment Facility
Shelley Walden	Government Accountability Project
Sheryl Haw	HAP International
Silvia Zucchini	International Monetary Fund
Lynn Aylward	International Monetary Fund
Simon Burall	Involve
Simon Early	Plan International
Stan Cutzach	Transparency International
Steve Lippman	Microsoft
Sue Kendall-Bilicki	OECD
Suresh R. Sharma	World Food Programme
Susanna Wilson	HSBC Holdings
Svetlana Spatar	The Ecological Society Green Salvation
Sylvia Karlsson-Vinkhuyzen	Turku University
Thabo Rapoo	Centre for Policy Studies
Thomas Cierpka	IFOAM

Name	Organisation
Toby Mendel	ARTICLE 19
Todd Landmann	University of Essex
Tom Bigg	IIED
Tom Seidenstein	IASC Foundation
Tony Colman	One World Trust Board of Trustees
Tore Skatun	United Nations Development Programme
Tosca Bruno-van Vijfeijken	Syracuse University
Treasa Dunworth	The University of Auckland`
Vanessa Wood	One World Trust Board of Trustees
Vasuki Shastry	International Monetary Fund
Vera Naegeli	Universität Basel
Vijay Naaj	International Centre for Human Rights Policy
Wade Hoxtell	Global Public Policy Institute
Yoma Winder	Oxfam GB
Ziad Abdel Samad	ANND

About the authors

Michael Hammer is the Executive Director of the One World Trust. In addition to assuring the overall lead for the Trust's projects, he is in particular responsible for the Trust's work on global climate governance, measuring and supporting accountability reform in global organisations, and parliamentary connections. Before joining the Trust in 2006, Michael worked as a human rights researcher and Programme Director for Africa with Amnesty International, and as West Africa Programme Director with peace-builders Conciliation Resources. Previously, he managed projects in European integration and urban planning for sustainability and planning consultants Institut Raum & Energie, and researched urban and rural land conflicts in Ghana, Senegal and Côte d'Ivoire. Having studied in Hamburg and Dakar, he holds a Research Master's in geography, history and urban planning.

Robert Lloyd joined the One World Trust in 2004, initially as a research assistant, and from 2007 to 2010 managed the Global Accountability Project. His personal research focus is on NGO accountability and effectiveness. As a consultant he has supported a range of NGOs on accountability issues with research, training and facilitation of management processes. Before joining the One World Trust, Robert worked as a research assistant at the Institute of Development Studies (IDS) at the University of Sussex and worked in community development in Guatemala. He holds an MA (distinction) in Governance and Development from IDS.

one world trust

"I think the Global Accountability Report and the underlying framework is one of the most successful attempts to operationalise the notion of public accountability. It moves the debate beyond good intentions and abstract promises."

"The Global Accountability Report has provided an easy to understand framework for both process oriented (transparency and participation) and evaluation focused (evaluation, feedback and complaints) accountability measures. It supports a proactive stance towards accountability."

"It's made organisations think about what accountability means and provided a framework that organisations can use as a reference point when looking to strengthen their accountability. There's probably no other area where organisations can be objectively compared, particularly non-profits where we don't even have a bottom line."

"The Global Accountability Report has provided a common platform to assess the accountability of global organisations...The comprehensive framework used by the Global Accountability Report also allows organisations to compare their standing with similar organisations and to identify areas they should improve on."