Accountable Now

GLOBAL STANDARDS LOCAL TRUST

MIO-ECSDE
Independent Review Panel Feedback

Accountability Report 2017
Review Round October 2018

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Feedback from the Independent Review Panel
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16 November 2018

Dear Michael Scoullos,

Thank you for submitting your Accountability Report. We, the Independent Review Panel of Accountable Now, appreciate your efforts to continuously strengthen accountability to communities, local partners, supporters, staff, donors, or other key constituencies. Our key focus is on accountability to those you serve. It is against this background that we critically discussed your report and came to the individual assessment below.

MIO-ECSDE's first accountability report is detailed and engaging. The opening statement from Chairman Michael Scoullos indicates institutional commitment, highlighting the importance of accountability to MIO-ESCDE's work, noting some challenges the organisation and its members face, and expressing a desire to work with and learn from Accountable Now.

MIO-ECSDE's processes and approach to accountability seem sound overall. Whilst relevant processes were referred to and in some cases described in detail, the underlying policies or procedures were not included. In future reports, the Panel requests links to policy and process documents, and encourages MIO-ECSDE to make these available online for broader reference and transparency. More examples could also be provided to illustrate how processes work in practice, and examples from MIO-ECSDE's members would also highlight how the wider federation practices accountability.

In future, the Panel also requests a reference table indicating where information on each question (rather than each accountability commitment) can be found in the report as it was sometimes difficult to locate relevant information, particularly when it was located in several different sections of the report (please see the section on report format on page 2 of the new reporting framework, and for an example of a reference table see). This will also help ensure all relevant information is included.

Good practices identified in the report are MIO-ECSDE's approach to minimising environmental impact (C4), development of advocacy positions and involvement of stakeholders in the process (F1 and F2), and responsible fundraising (I1).

Key **areas for improvement** include strategic indicators for success (A2), lessons learned (B2), inclusivity beyond gender (C2), minimising negative impacts on stakeholders (C3), stakeholder feedback and engagement (E1, E2, E3), availability of key policies online (G1), and complaints mechanisms (J3).

The Panel does appreciate MIO-ECSDE's inclusion in the report of self-identified areas for improvement and key actions for 2018-2019. This approach is also seen as a **good practice** which the Panel encourages all members to adopt.

Finally, the Panel appreciates the fact that MIO-ECSDE includes its membership of Accountable Now on its website, with reference to the 12 Accountability Commitments and reporting guidelines.

Overall, the Panel approves of MIO-ECSDE's first accountability report to Accountable Now, and the organisation is moved from Affiliate to **Full Membership** with immediate effect.

Our intention is that this feedback letter, and any response you may wish to provide, is made publicly available on the Accountable Now website along with your report – as it is the case with all previously reviewed reports. However, should there be errors of fact in the feedback above or in the note below; we would of course wish to correct these before publication. Please share any comments or amendments by 14 December 2018.

If you have any other feedback or comments on our work, please share them with us by sending them to the Accountable Now Secretariat.

Yours sincerely,

Mihir Bhatt   Jane Kiragu   Dable Songco

Cover Note on MIO-ECSDE's Accountability Report 2017
Review Round October 2018

Opening Statement from the Head of Organisation

Prof. Michael Scoullos, Chairman of MIO-ECSDE, opens their first accountability report with an introduction to the organisation and the importance of accountability and transparency to their work.

MIO-ECSDE's driving principle is "doing the right thing" and "doing things right", and Scoullos highlights the various controls and audits by the UN, EU, government, donors, and other bodies which MIO-ECSDE has passed. At the same time, he acknowledges that many of MIO-ECSDE's members face difficulties regarding accountability in their local contexts, and welcomes the opportunity to learn and improve from Accountable Now's independent feedback.

He notes the challenges of applying all of Accountable Now's accountability commitments across the federation, saying many success factors are beyond their ability to control, but expresses the MIO-ECSDE Secretariat's willingness to help its membership to this end in close cooperation with Accountable Now. Accountable Now and the Independent Review Panel look forward to working together with MIO-ECSDE on this journey.

Cluster A: Impact Achieved

A. The impact we achieve

1	**Mission statement and theory of change**
	The report explains MIO-ECSDE's mission and the main activities they undertake towards achieving it. This information is also published on MIO-ECSDE's website. In the next report the Panel would like to see more information on MIO-ECSDE's theory of change.
	An Operational Environment Analysis Report, based on internal and external factors affecting MIO-ECSDE's operation, guides how MIO-ECSDE addresses the challenges it faces. The DPSIR methodology is used to assess the context in which MIO-ECSDE works, formulate responses, and assess their effectiveness. A link to the OEAR would be appreciated in the next report.
2	**Key strategic indicators for success**
	MIO-ECSDE's impact is measured based on output and outcomes. Output measures performance; qualitative aspects are included together with

	measurable indicators and are set at global and activity levels. These are said to be easy to monitor. The Panel requests a link to the indicators in the next report, as well as a strategic framework/policy if MIO-ECSDE has one. At the outcome level, impact is measured based on whether MIO-ECSDE activities have contributed to a cleaner and more sustainable Mediterranean region. Three objectives for the coming biennium are listed, though these relate to MIO-ECSDE's internal workings (improving efficiency and sustainability, enhancing a collective vision across the Federation, and strengthening the sense of community in the network) rather than external effects. The report states that some donor agencies have indicated that MIO-ECSDE could establish a more comprehensive approach to measuring impact and directly linking to strategic indicators of success. Does MIO-ECSDE plan to move in this direction and if so what steps will be taken, and what is the timeline for this? An example to refer to could be CARE International's set of 25 global outcome and change indicators.
3	**_Progress and challenges over the reporting period_** The report describes MIO-ECSDE's achievements relating to membership strengthening, capacity building, education for sustainable development, and filling the knowledge gap. Anecdotally, members as well as external actors appear to have benefitted from and appreciated MIO-ECSDE's work. In future reports, more specific evidence or examples would be welcome, e.g. quotes from members talking about their advances since joining MIO-ECSDE, a link to the survey results mentioned as well as to the tools MIO-ECSDE has developed, and to reports where MIO-ECSDE's contribution are mentioned. As specific indicators or targets were not provided, it is difficult to know whether MIO-ECSDE is on track to meeting its goals e.g. 6000 stakeholders have participated in capacity-building activities – is this in line with what MIO-ECSDE hoped to achieve? In the next report, the Panel would also like to see information about any challenges MIO-ECSDE faced in the reporting period and how the organisation is responding.
4	**_Significant events or changes regarding governance and accountability_** In this section of the report the Panel would like to see information about any organisational changes, such as change of leadership, the creation of any

	new committees/working groups relating to accountability, or the introduction of new policies or frameworks.
B. Positive results are sustained	
1	***Sustainability of your work*** Capacity building of NGO staff, policy makers, and educators is identified as one of MIO-ECSDE's main lines of action and the report states that MIO-ECSDE has provided trainings, study visits and webinars to more than 6000 stakeholders in the Mediterranean. The report's section on strengthening the capacities of MIO-ECSDE's members describes the workshops and trainings they offer and how they facilitate members' participation in other initiatives in the region. The report includes an example explaining the MedIES educational and training initiative and how it creates sustainable outcomes by equipping learners with knowledge to share with their local communities. Apart from capacity building, are there other ways MIO-ECSDE ensures the sustainability of its work? This could include meaningfully involving stakeholders (beneficiaries) throughout the planning, implementation and monitoring of programmes so that they are able to take over and continue programmes after their official end. It might also include learning from programmes, identifying effective solutions, and applying these more broadly or scaling them up. Finally, reference could be made to how shaping environmental policies in itself has far-reaching and long-lasting effects.
2	***Lessons learned in the reporting period*** The report doesn't address this point specifically, though the concluding remarks state that the compilation of the report was a learning experience to assess MIO-ECSDE's procedures and performance, identify gaps and weaknesses, and propose steps for improvement in the future. The Panel commends MIO-ECSDE on its inclusion of action points for 2018-2019 throughout the report, marked in blue, and looks forward to updates on progress in future reports. In future reports, the Panel would also be interested in hearing about any particular takeaways from successes, failures, or feedback received, as well as the process used for learning (discussion/exchange amongst members or third-party evaluations?). While an ambitious approach, the Panel points to CARE's efforts around learning (see page 14 of their accountability report) as possible ideas to explore. These include producing top learning reports which drive improvement and dialogue with stakeholders, a Learning and

	Needs Analysis report, and a learning pilot programme to support country offices in reflecting on their impact.
C. We lead by example	
1	*Leadership on strategic priorities* MIO-ECSDE's leadership on its strategic priorities appears to be strong and well acknowledged by others. The report states that they are internationally recognised as the most significant Mediterranean network of Environmental, Cultural and Development CSOs and have been noted as a key player in bringing together other Mediterranean stakeholders on sustainability issues. The report explains MIO-ECSDE's role in formulating policies and promoting EU priorities in key regional fora, and again mentions positive acknowledgement from peers and partners. MIO-ECSDE has since the early 2000s facilitated four other networks of Mediterranean stakeholders (educators, parliamentarians, journalist, and universities) working on environmental and sustainable development issues. A list of EU and Mediterranean fora in which MIO-ECSDE is a member is provided on page 24 of the report.
2	*Inclusivity, human rights, women's rights and gender equality* The report states that MIO-ECSDE considers gender mainstreaming states at all levels of the engagement process by aiming for gender-balanced project teams and decision-making bodies, facilitating women's meaningful engagement in activities, ensuring the participation of gender experts in projects, and applying participatory methodologies which consider gender. Is there a gender policy/strategy guiding this approach? Beyond gender, how does MIO-ECSDE work in an inclusive way and protect human rights? Is there a safeguarding policy, or a broader inclusion policy covering diversity factors such as age, nationality, ethnicity, disability, etc.? Are there systems in place to identify stakeholders that risk being excluded from MIO-ECSDE's work?
3	*Minimising negative impacts on stakeholders* Here we would be looking for information about policies or practices guiding the minimisation of negative impacts on MIO-ECSDE's stakeholders, such as a code of conduct, safeguarding/protection policy, a process to assess and mitigate unintended impacts of projects, or efforts to support rather than compete with local organisations.

	An example is CARE's [advocacy handbook](#), which includes a section on risk management, outlining how they understand and mitigate unintended negative impacts on the people they work with, including partners.
4	**Responsible stewardship for the environment** The report outlines a comprehensive approach and clear dedication to mitigating MIO-ECSDE's environmental impact. Detailed information is provided on reducing consumption of energy, water, paper, etc., carbon footprint, and ecological footprint of meetings and projects. A few particularly notable initiatives include encouragement of plastic-free and almost paperless meetings, the provision of personal hand towels to staff to reduce use of paper towels, video-conferencing where possible (including Board meetings and AGMs, which are now held physically only every 2-3 years), and a thorough green events policy which requires venues to apply eco-standards, plastic free catering services, and locally sourced food. While an official measuring/monitoring system is not currently in place, MIO-ECSDE expresses its commitment to more systematically monitoring, reporting, and limiting its environmental footprint throughout 2018-2019. The Panel would be interested to know whether targets will be set. The Panel commends MIO-ECSDE on its efforts and highlights its initiatives as a **good practice** for other Accountable Now members can refer to. Is MIO-ECSDE's approach codified in a policy? If so, this should be shared in the next report (and on MIO-ECSDE's website for others to refer to).

Cluster B: Stakeholder Involvement

D. Key stakeholders are identified with great care

1	**Key stakeholders and how they are identified** The Panel takes MIO-ECSDE's main stakeholder group to be its 127 members representing international, regional, and national organisations working towards improved environmental outcomes. Whilst full members must be non-governmental, non-profit, without political, religious, or commercial affiliation, and belonging to a Mediterranean country, others can join as corresponding members without voting rights. MIO-ECSDE coordinated four networks of educators, parliamentarians, journalists and universities (as outlined on page 21). How are the participants of these groups identified? Other stakeholders include the governments, international organisations, and other socio-economic partners and networks MIO-ECSDE cooperates

	with. Does MIO-ECSDE also consider the communities and social groups in which it and its members work to be stakeholders, or particular people within those communities? How is balance between primary (member organisations) and secondary (people/communities on the ground) stakeholders achieved? In the next report, a list of the key stakeholders as well as information about how MIO-ECSDE identifies and prioritises them (for example based on reach/influence to increase impact?) would be welcome.	
2	**_Reaching out to those impacted or concerned by your work_** How does MIO-ECSDE engage the people it works with? How are members engaged apart from participating at the AGM or representation on the Executive Bureau? The report mentions that members can be removed if they do not participate actively and regularly in MIO-ECSDE's work – some examples of what this work entails would be helpful. Engagement with non-members seems to be mainly through regional and international fora as listed on page 24 of the report, and entails active contribution to the formulation of environmental policies. The Panel would like to see some more information about what this engagement looks like, as well as how the coordination of the networks on educators, parliamentarians, journalists and universities (as outlined on page 21) works. How is participation ensured where it is needed? Are there challenges in engaging certain groups (or areas within the region such as small islands) and if so how does MIO-ECSDE overcome these?	
3	**_Maximising coordination with others operating in the same space_** MIO-ECSDE places great importance on cooperating with governments, international organisations, and other socio-economic partners and networks. The various ways in which MIO-ECSDE works with others is covered under B1 above. By working through international and regional fora, tapping into existing structures and capabilities, the Panel assumes that duplication is reduced and efficiency increased. In the next report the Panel would like to see specific reference to how MIO-ECSDE maximises coordination with others and ensures it doesn't duplicate or undermine local efforts. Is there a partnership policy or similar guiding this?	
E. We listen to, involve and empower stakeholders		
1	**_Stakeholder feedback_** The report mentions client performance questionnaires under its section on complaints. Who are these for (members? partners?), how often are they	

	circulated, and what do they cover? A link to the questions and a summary of key findings would be welcome in the next report.

The Panel notes positively that in 2018-2019 MIO-ECSDE plans to survey member organisations on its performance, to identify areas for improvement. We look forward to seeing the outcomes in future reports.

In general, more information on this section would be appreciated. The report includes a section on how MIO-ECSDE communicated about its work through its website and social media networks – what do stakeholders say in response to the information shared? Is feedback actively sought from governments, members of the fora MIO-ECSDE is part of, or from the local communities in which it operates?

Overall, the Panel would be looking for a description of how feedback is sought, e.g. through satisfaction surveys, consultation processes, community visits, as well as any evidence of stakeholders being satisfied with these and with MIO-ECSDE's response to feedback received. A good practice example is Terre des Hommes' approach – see their report here, pg. 14

As for engagement of staff, the report outlines internal communication methods including internal emails providing progress updates on key issues, online calendars and project management tools, and staff meetings. It is stated that annual team building opportunities will be explored when resources are available. Are there any specific channels or opportunities whereby staff can provide feedback on the organisation's work and operations, such as a staff survey? |
| 2 | **_Stakeholder engagement_**
Here we would like to see how MIO-ECSDE engages its stakeholders in various aspects of its work, such as programme planning, implementation, monitoring, evaluation, decision-making etc. Are there policies or processes guiding this? Are there examples of how stakeholder input has impacted decisions and shaped organisational programmes or policies? How adaptive/flexible is programming, to respond to changing needs and contexts?

For an example of good practice, MIO-ECSDE could refer to how Terre des Hommes reframed its campaign on "children on the move" after stakeholder consultation and engages youth in decision-making processes on its Destination Unknown campaign (report here, page 15). |
| 3 | **_Main likes/dislikes from stakeholders and organisation's response_** |

	Here the Panel would like to see a summary of key feedback from stakeholders (eg. from the performance questionnaires mentioned) as well as information about how MIO-ECSDE is responding to this feedback. See how CBM presents this information in their report, pg. 26.
4	***People and partners have gained capacities that last beyond your immediate intervention*** This is covered to some extent under B1 above, with information about trainings that MIO-ECSDE provides and the example of the MedIES educational and training initiative. A section on capacity strengthening of members explains how MIO-ECSDE strengthens co-operation and promotes team spirit amongst NGOs. These include trainings and participation in regional initiatives, programmes, and processes. A list of actions to further efforts in 2018-2019 is noted positively. These include recruitment of a dedicated membership officer, an online survey to assess membership competences and needs, attracting new members, and sharing success stories more widely. In the next report, can MIO-ECSDE provide more examples about how people and partners have been empowered and gained skills or knowledge that last beyond its immediate interventions?

F. Our advocacy work addresses the root cause of problems

1	***Evidence regarding the root causes of the problems you address*** The report outlines a sound and detailed process for the development of policy positions. This includes monitoring of relevant policy developments and research to stay abreast of issues, development of a draft position, consultations with membership, partners, experts, and other networks, wide dissemination of the finalised product, and monitoring of the effectiveness and impact of the policy. Results are shared with the Secretariat and Executive Bureau to close the loop for further actions including corrections or adjustments. The Panel sees MIO-ECSDE's approach as an example of **good practice**.
2	***Stakeholders support your advocacy work and value changes achieved*** MIO-ECSDE involves stakeholders, both members as well as external stakeholders, in its advocacy/policy development process. This can be done online, via workshops or meetings, or sometimes by the creation of ad-hoc working groups. MIO-ECSDE has identified the need to collect its members' insights into emerging issues and policy priorities more systematically and has therefore

| | decided to develop an online survey. This will build upon another survey from 2016 which had captured youth's perceptions on issues related to sustainable development and fed into policies and several multilateral action plans. This in itself is a good example of how external stakeholders are also consulted in the advocacy process, and the Panel recommends that local communities are regularly consulted when developing policies and programmes.

The report also states that members have flagged as an important emerging issue the pressure from increased immigration flows on natural resources. In response, the Secretariat plans to communicate this issue to decision makers at all levels from local to European, and define an evidence-based strategic approach to the role environmental NGOs can play. Specific guidelines and interventions are already being developed together with MIO-ECSDE's member organisations.

The Panel sees MIO-ECSDE's approach as **good practice** and would only request more information in the next report about consultation and involvement of directly affected populations in advocacy efforts, as well as any feedback indicating that MIO-ECSDE's efforts are appreciated. |
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| | **G. We are transparent, invite dialogue and protect stakeholders' safety** |
| 1 | *Availability of key policies and information on your website*
MIO-ECSDE's website includes information about the organisation's structure and key activities. An accountability section has links to annual reports, financial statements, and Accountable Now membership together with our 12 Commitments. The organisation's privacy policy is available online, but no other policy documents are.

The report had mentioned that a dedicated complaints form would be on the website in 2018, and the Panel requests that this be accompanied by a complaints policy.

The Panel also encourages MIO-ECSDE to make further documents publicly available, including its strategy document if it has one, environmental policy, and any other policies it has. The Panel believes that MIO-ECSDE's own members as well as other CSOs would find the documents give useful pointers for their own approaches.

The Panel highlights as an exemplary practice Restless Development's provision of links to almost all relevant information and policies, including governance, programmes, finances and performance, in one place on their |

	website (see their page on Open Information Policy, with information and policies linked in the Appendix at the bottom of the page).
2	**Pay scale, gender pay gap and top salaries** The Panel would like to know about MIO-ECSDE's pay scales and any information about the gender pay gap, as well as an overview of the salaries of the top 2 positions (given the small size of the Secretariat) in the organisation, and the ratio of highest to lowest salary. Some examples of good practice include: • Sightsavers: publication of a gender pay gap report on their website • Restless Development: publication of their global salary scale online • Plan: publication of the remuneration of individuals holding key international management positions (here, page 11) • Article 19: comprehensive description of an internal review of salaries (here, page 12)
3	**Ensuring privacy rights and protecting personal data** MIO-ECSDE has a privacy policy which explains the collection and use of personal data, how information is kept secure, how long data is stored, and how people can check, amend, or remove their information from MIO-ECSDE's systems. There is also reference to the use of cookies on the website, and a section on protecting the privacy of children. The policy points people to the relevant data protection authority if they have concerns about their privacy and data. Overall, MIO-ECSDE's approach is strong.
4	**Largest donors and their contributions** The report breaks down MIO-ECSDE's 2017 income into international funding sources, private funding sources, and membership contributions. In future reports, the Panel requests a list of the five largest donors and the value of their contributions.

Cluster C: Organisational Effectiveness

H. Staff and volunteers are enabled to do their best

1	**Recruitment, employment and staff development is fair and transparent** The report states that the employment of new employees is not subject to discrimination based on gender, race, nationality or religion. Is there a policy guiding this approach or any targets relating to gender or local hiring? For reference, Restless Development has a very comprehensive Equal Opportunity policy (see Section 5 of their employee handbook). A breakdown of Secretariat staff by gender, age, nationality and seniority is provided. Both senior management positions are held by women and

	60% of the staff is female. 80% of staff are local hires (Greek) and one of these is in senior management. The Panel notes these figures positively. Finally, beyond hiring predominantly local staff, how does MIO-ECSDE ensure its hiring practices build local capacities and do not undermine the local NGO or public sectors? For example, by setting salaries and benefits in line with local standards?
2	**_Staff development and safe working environment_** The report states that employee performance is evaluated regularly, at least annually. Employees are evaluated based on personal traits, skills, and interaction with and services provided to beneficiaries. Satisfaction ratings, close-out letters from donors and stakeholders, and any complaints received against the staff member are taken into consideration during the evaluation. Does the evaluation only involve the staff member's direct supervisor, or is a 360-degree feedback system used? Staff are trained on procedures, new software, or updates regularly, and other training opportunities are arranges when resources are available. The report flags gaps that have been identified in staff skills, and these will be addressed with trainings or knowledge strengthening events in 2018-2019. The Panel notes this positively and looks forward to hearing in future reports whether trainings have had positive outcomes. Regarding a safe working environment, the report lists key employment principles which refer to working conditions in line with labor laws and best practices concerning the rights and safety of employees. Are there any policies or guidelines covering this, as well as staff behavior, including bullying, harassment, or discrimination? Relevant documents could include a staff code of conduct, anti-discrimination or anti-harassment policy, safeguarding policy, etc. Is there a dedicated channel for staff to submit concerns, such as a grievance mechanism or whistleblower hotline? Restless Development has some good policies – see their employee handbook's sections on equal opportunities (section 5) and dignity at work (section 6). Sightsavers is another good example, both in terms of processes enabling a safe working environment and staff development opportunities – see pp. 24-25 of their 2017 report.

I. Resources are handled effectively for the public good	
1	***Resources are acquired in line with your values, globally accepted standards and without compromising independence*** MIO-ECSDE's reputation, integrity, high caliber and independence are identified as its main capital, and the importance of safeguarding these qualities is highlighted. In practice, this means there are criteria/restrictions regarding the sources and contributions of funding from private sources – these must be transparent, carefully scrutinised, and free from any influence on MIO-ECSDE's policy and strategy. It is stated that this is reflected in MIO-ECSDE's Code of Conduct – a link to this document is requested in the next report. MIO-ECSDE's main fundraising targets are EU and UN calls and programmes, but national, local, and private sources are also pursued. The report provides examples of key calls and grants MIO-ECSDE has won. It also explains how the organisation seeks to maximize in-kind contributions where direct funding is not possible. The importance of core funding is flagged, in order to dedicate more time and effort to policy related work and maintain a robust management and Secretariat. Diversification of core funding is a main objective of MO-ECSDE's 2018-2019 fundraising strategy, and enhanced involvement of Executive Bureau members in fundraising is another aim. MIO-ECSDE's strong approach, particularly the focus on maintaining independence, is highlighted as a **good practice**.
2	***Monitoring of progress and re-allocation of resources*** The report provides information about MIO-ECSDE's Quality Management System and accounting system, which facilitates monitoring of budget planning and payments. At staff level, regular meetings are held between policy/programme officers and the head officer or senior financial officer in order to monitor progress and make necessary adjustments. In the next report, the Panel would like to know more about how progress is tracked against strategic or programme-specific targets and how resources are re-allocated when necessary. Are there any examples illustrating flexibility of resource re-allocation? See Sightsavers' approach (report here, pp. 26-27) as a helpful reference.

3	***Minimising risk of corruption, bribery and misuse of funds*** MIO-ECSDE's ERP accounting system facilitated monitoring and authorisation of payment procedures. Internal control procedures have been assessed by external evaluators and found to be more than sufficient, and compliant with relevant policies. Some more details about these processes would be appreciated in the next report, as well as information about independent auditing of MIO-ECSDE's finances, risk assessments, and training of staff so they are aware of policies and procedures. MIO-ECSDE has undergone several audits in 2016-2017, by various donors, and these have all been successful. Some suggestions arising from the audits include updating procedures around fraud minimisation, complaints, and whistleblowing. Accordingly the report states that a more thorough anti-fraud policy will be introduced in 2018. The Panel looks forward to seeing the policy in the next report.

J. Governance processes maximise accountability

1	***Governance structure and recruitment of trustees/board members*** A detailed overview of MIO-ECSDE's governance structure is provided. The four key organs are the Executive Bureau (the organisation's board, with select representatives from MIO-ECSDE's membership), Chairperson and Co-Chairperson (selected from the Executive Bureau to coordinate meetings and represent the organisation externally), AGM (all full members are able to vote), and the Secretariat (is the Chairperson also the head of the Secretariat?). Ad hoc working groups may be created to carry out specific tasks as decided by the Executive Bureau. The 18 Board members are elected from amongst the full members of MIO-ECSDE based on regional representation and gender – the report flags that in 2017 only 22% of the Board was female and that this has been targeted for adjustments over the next four years. Board members are volunteers (not remunerated) and serve two-year terms. Half the Board is renewed every year to allow representatives of different NGOs to participate in decision-making processes. Assuming this means that the Chairperson and Co-Chairperson also change every two years, the Panel would like to know whether there are any difficulties in maintaining institutional knowledge and a strong guidance approach. The Panel notes positively that MIO-ECSDE is working to transform its AGMs into more dynamic and democratic events, and that AGMs are almost always organised on the back of other key activities of the Federation.

2	**_Board oversight of adherence to policies, resource allocation, potential risks, and complaints processes_** The Board monitors the organisation's progress on activities and actions at its meetings, and can recommend adjustments or take further decisions if necessary. Activities are also discussed at the AGM every year, where medium- and longer-term plans are approved. The Chairperson provides policy guidance to the Secretariat and the Chairperson and Treasurer, followed by the Executive Bureau and AGM, oversee all expenditures. Does the Board have a finance/risk committee, or discuss potential risks at meetings? The report mentions that complaints received are brought to the attention of the Chairperson. Are complaints discussed at Board meetings? Are there any examples of actions taken by the Board in response to complaints? The report's section on "maintaining a robust federation" indicates that MIO-ECSDE has given due thought to the challenges arising out of the economic and socio-political crises in South EU countries – in terms of funding, participatory processes, and assessment of the robustness of newly emerging NGOs. The report outlines how MIO-ECSDE has been responding to some of these issues.
3	**_Complaints handling mechanisms and overview of complaints (internal and external)_** The report states that employees should report unacceptable conduct relating to corruption, harassment or abuse, discrimination, or acts that do not comply with MIO-ECSDE's values and principles. Reports are made to the Chairperson, who is responsible for investigating and following up on incidents. Does MIO-ECSDE provide guidance around reporting if the incident involves the Chairperson? It is stated that a more detailed Anti-Fraud policy will be developed in 2018 and signed annually by staff. Is there a broader internal complaints or whistleblowing policy? The report refers to a specific procedure defining how complaints are identified, documented, and evaluated. The Panel requests a link to this in the next report and encourages MIO-ECSDE to make the document publicly available online. Client complaints currently can be submitted through oral or written communication or via performance questionnaires, and are collected by the Quality Assurance Officer (who in the Secretariat has this role?), logged in a Quality Management System, and shared with the Chairman.

	The report states that an online complaints form will be available on the website in 2018. The Panel appreciates this (as a publicly accessible complaints mechanism is a key requirement of Accountable Now membership) and encourages MIO-ECSDE to communicate the online complaints form widely to stakeholders and the public. While it is stated that statistical processing of complaints takes place, an overview was not provided. In the next report the Panel would like to see information about the number of complaints received, their broad nature (e.g. relating to fundraising, programmes, communications, etc.) and whether they were resolved. This can also provide insight into whether the mechanism seems to be well known and being used.
**K. Leadership is dedicated to fulfilling the 12 Commitments**
1	***The governing body and management are held accountable for fulfilling strategic promises*** The report states that the Secretariat is supervised and directed by the Chairperson of the Executive Bureau (Board). Can MIO-ECSDE share in its next report how the performance of the Chairperson is assessed (given the head of the Secretariat and Board are the same person)? Does the Executive Bureau itself undergo performance assessment, such as a self-evaluation? How does it ensure it is meeting strategic aims and goals, particularly relating to accountability?
2	***Inclusion of staff in discussing progress toward organisational accountability*** MIO-ECSDE's approach to the accountability reporting process is participatory, with Secretariat staff consulted for contributions and review of the draft report. The Panel's feedback will be discussed with staff as well as the Chairman, and corrective actions (are staff involved in deciding what these are?) will be communicated to partners and members.
3	***Scope of this accountability report and influence over national entities*** The report covers the activities of the MIO-ECSDE Secretariat, but not of its members. In future reports the Panel encourages MIO-ECSDE to include some examples or case studies from its members to illustrate how policies and practices are implemented. An executive summary of the report will be shared with members, and the Panel would like to know whether its feedback will also be sent to members. To what extent can MIO-ECSDE influence its members to improve their accountability practices and take up some of the Panel's recommendations? The Panel notes positively MIO-ECSDE's inclusion of an

accountability workshop in its 2018 AGM, where 35 of their member NGOs will learn about our accountability commitments and how they can apply these to their work. We look forward to hearing about the outcome of this workshop in the next report.

The Panel recommends that Secretariats which are members of Accountable Now strive to, over time, expand the scope of their reports to cover members' activities and to develop a more integrated federation-wide approach to accountability. We know that this is not a simple process, and the Accountable Now Secretariat is happy to provide suggestions and guidance on this front.