

PLAN INTERNATIONAL (PLAN)

BACKGROUND

Founded in 1937, Plan works to achieve improvements for children living in poverty in developing countries. Plan works with children, their families, communities, organisations and local governments to implement programmes at grassroots level in health, education, water and sanitation, income generation and cross-cultural communication.

ORGANISATIONAL STRUCTURE

The governing body is the Member's Assembly which is composed of delegates from the 17 National (member) Organisations. The Members' Assembly then elects the 11 members of the Board of Directors. The Board directs the activities of Plan International and sets the standards with which the organisation must comply.

ACCOUNTABILITY SUMMARY

TRANSPARENCY

Plan has two policy documents guiding the disclosure of information. The *Information Classification Policy* provides criteria as to what should be kept confidential and what is made public, and the *Information Disclosure Policy* provides details on procedures for requesting information. These policies describe how and when the organisation will respond to requests for information and provide a justification for any denial, but do not provide a narrowly defined set of conditions for non-disclosure nor offer an independent appeals process if an information request is denied.

Overall responsibility for adherence to the *Information Disclosure Policy* at the headquarters level lies with the Communications Director. At the field level, day to day implementation is the responsibility of all senior staff, but staff responsible for its implementation do not receive any training on its provisions. The *Information Disclosure Policy* is available on the Plan International website in English, Spanish and French.

PARTICIPATION – EXTERNAL STAKEHOLDER ENGAGEMENT

Plan has a number of policy documents guiding its engagement with children and community members. *Child Centered Community Development* (CCCD) encapsulates Plan's rights-based approach in which children, families and communities are active and leading participants in their own development. *Consulting with Children* provides practical guidance to staff on how to increase children's participation in development programmes. Other policy documents cover partnership arrangements, sponsorship agreements and child protection policies. The *Corporate Planning Monitoring and Evaluation Manual* (CPME) gives practical guidance to Plan staff on how to involve community members and external stakeholders in planning, monitoring and evaluation. None of these documents make commitments to either enabling external stakeholders to initiate engagement or making public the outcomes of stakeholder engagements.

At the local level, the Program Unit manager is responsible for activities within his/her geographic area which include stakeholder engagement. At country level, the responsibility for overseeing the overall implementation of CPME lies with the Program Support Manager supervised by the Country Director. At the regional level, the CPME is supervised by the Regional Program Support Manager who reports to the Regional Director who, in turn, reports to the Chief Operating Officer at the headquarters level.

PARTICIPATION – MEMBER CONTROL

All Plan International's National Organisations (members) are given representation at the Member's Assembly and are able to add items to its agenda. Members are able to nominate candidates for all executive board seats and candidates for the executive board are elected by a majority of members. However, the votes of National Organisations are based on net financial contribution to international expenditure. This is a gap in Plan's otherwise equitable control between members.

EVALUATION

Evaluation within Plan International is guided by two main policy documents: the *Corporate Planning Monitoring and Evaluation* document is used at operational levels to monitor Plan's work and to assess its effect on community development, and the

Headquarters: Woking, UK

Countries of operation: 49

Operational Budget: US\$572 million (2007)

Employees: 7,893 (06/2007)

Website: www.plan-international.org

Accountability Initiatives signed up to:

- INGO Accountability Charter
- SPHERE Charter
- People in Aid Code of Good Practice
- ICFO international standards

2008 GLOBAL ACCOUNTABILITY REPORT RATINGS			
Dimension	Score	INGO Rank	2008 Rank
Transparency	51%	5	10
Participation: External Stakeholder Engagement	75%	5	8
Participation: Member Control	90%	8=	11=
Evaluation	83%	3	8=
Complaints & Response: Internal	60%	5	16
Complaints & Response: External	60%	2	2=
Overall	69%	2	3=

= denotes tied ranking

Evaluation Policy covers both country and global evaluations. In these documents, Plan commits to involving beneficiaries in evaluation processes, using the results of evaluation to inform decision-making, and being open and transparent about results in terms of performance in relation to operations. However, Plan does not commit to evaluating its internal management and administrative policies.

At the headquarters level, overall oversight of evaluation lies with the Programme Audit and Evaluation Committee of the International Board while the Global Assurance Department assesses compliance with evaluation policies. At the field level, responsibility for overseeing evaluation lies with the Program Support Manager who is supervised by the Country Director. The Regional and Country Programme Support Managers receive training on monitoring and evaluation from the headquarters' programme department. Dissemination is currently limited as Plan has yet to formally approve its *Programme Accountability and Learning Systems* document which will then become publicly available. This document discusses a number of mechanisms to support disseminating lessons learnt within the organisation that are already in place.

COMPLAINTS AND RESPONSE— INTERNAL AND EXTERNAL COMPLAINTS

Plan International has a number of documents guiding the handling of complaints from internal (staff) and external stakeholders. The *Whistleblowing Policy* details how staff can make complaints related to issues of non-compliance with the *Code of Conduct* on issues of child protection, fraud and malpractice. The *Anti-Fraud and Anti-Corruption Policy* addresses reporting instances of internal fraud or corruption, and the *General Complaints and Response Policy* includes the procedures for both internal and external complaints handling not addressed by the *Whistleblowing Policy*, *Anti-Fraud and Anti-Corruption Policy* or *Code of Conduct*. These three documents outline procedures that comply with most good practice principles for internal complaints handling such as ensuring confidentiality, non-retaliation, and investigative independence. Although it is unclear exactly which types of complaints can be made under the *General Complaints and Response Policy* other than those against organisational policies, the *Policy* does include protections for external complainants including confidentiality, non-retaliation, reversal of negative consequences suffered as a result of retaliation and independent investigation. However, Plan has not established an independent appeals mechanism for external complainants.

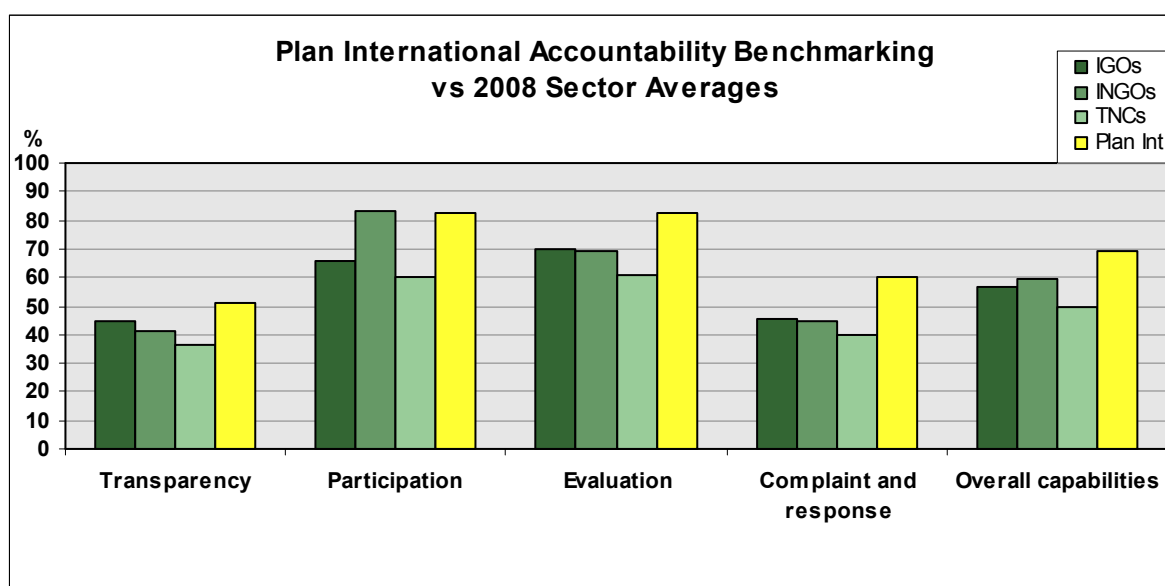
Responsibility for overseeing compliance with policies for both internal and external complaints lies with the Chief Executive Officer. Although Plan line managers receive continuous coaching with every case they are involved in, they do not yet receive training on complaints handling policies, nor are the policies disseminated internally through more than one medium or in any languages other than English.

ONGOING ACCOUNTABILITY REFORMS

According to the Plan Worldwide Annual Review 2007, Plan has reinforced its commitment to transparency and accountability by becoming a signatory to the INGO Accountability Charter and intends to become fully compliant with its guidelines. Signing the Charter coincided with the launch of Plan's effectiveness and accountability web area that which provides visitors with access to reports and identifies improvements to program effectiveness.

PERFORMANCE SNAPSHOT

Plan scores well in comparison to sector averages in every dimension of accountability capabilities. It has particularly strong participation and evaluation capabilities, due to its high quality external stakeholder engagement and evaluation policies which conform to most good practice principles. Gaps in transparency and complaints handling capabilities, while less serious than for most organisations, have reduced Plan's overall score to just below the minimum accountability threshold of seventy percent. Plan International therefore ranks 2nd in the INGO sector and tied for 3rd overall.



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