Independent Accountability Committee

Second report to the General Council

September 2017

Contents

I. Introduction

The Independent Accountability Committee (IAC) here presents its report for 2017. For the benefit of newer participants, a note on who we are, where we sit in the structure of CPDE, and how we work is attached as Appendix 1.

II. Summary of findings

1.   We see little evidence of progress on our recommendations since our last report.

2.   We had a very fruitful meeting with the co-chair responsible for governance. However, we have received no other feedback from the Coordinating Committee (CC) on our last report.

3.   Information that we have requested has been slow to arrive.

4.   Our case study this year has reinforced our view of the actions needed to improve.

5.   We therefore repeat the recommendations we made in our report to the CC of November 2017 – see section **V** below.

III. What we have done

III.1 Web site

We have continued to consider the web site as the gateway for demonstrating transparency and openness of CPDE.

We said, in our report last year, "*we look forward to receiving a progress report from the global secretariat, and seeing improvements in the web site in due course.*" A number of the recommendations we made to the CC in January 2016, and in last year's report, have yet to be adopted.

For example, the page on accountability remains limited in its scope. At the time of writing, the most recently audited accounts, for 2016, were not available, and there is no "Report to the Public" for activities in 2016.

The section on the IAC has been partially updated. However, the link for terms of reference is to a document that was superseded last year. At the time of writing, we are preparing a proposed revision of this section, and expect to offer it to the Global Secretariat very shortly.

One positive move is that acronyms used on the web site are now, mostly, set out in full at first use. However, a link to an acronym list would still be beneficial.

We would stress the need for the content of the web site to be reviewed, to recognise the interests of external enquirers and to ensure that it meets the guidance of Istanbul Principle 5.

III.2 Financial procedures

Last year, we reviewed a number of documents relating to the financial arrangements in place for CPDE. We had raised questions with the co-chairs relating to the ownership of these documents: in particular, on the need for these procedures to be approved or endorsed by appropriate bodies within CPDE. We have not yet received a full response.

III.3 Annual financial report

We have reviewed the audited report and accounts of CPDE, as prepared by the fiscal agent. We are generally content that the report and accounts are presented in a way which enables financial specialists among stakeholders to gain a clear view of the activities of CPDE, and the way in which resources have been applied. Last year, we recommended that a one-page summary

statement of income and expenditure for the year, as well as the balance sheet already provided, be provided in the "Report to the Public". We hope that this will be included in the Report to the Public for 2016.

III.4 Case studies

We decided to make onenew case study,relating to accountability of work done in 2016 in the Europe Region. We took the opportunity, during our meeting in Brussels in June, to meet representatives of the Europe Region.

Inclusiveness and participation in the work of CPDE are, we consider, essential elements of an open and transparent structure. Two comments made by region representatives during our discussions in Brussels were:

- "it is difficult [for participants] to understand why it is important"; and
- "[participants] don't feel like members".

This suggests that more needs to be done on inclusiveness.

We struggled to find documentation, either from CPDE, or on the Europe region web site, to enable us to review the work in detail.

III.5 Reporting and indicators

During our meeting in June, we had a meeting with Julia Sanchez, the Co-chair responsible for governance. We discussed the recommendations of our 2016 report, and actions that could be taken by the co-chairs, the CC and the global secretariat.

We had developed a chart of indicators of progress against our recommendations, initially for our own benefit. We shared it with Julia Sanchez, who found it interesting and useful.She offered to share it with the Secretariat and with other CPDE bodies in order for them to better understand what do we suggest and expect.A copy is attached as Annex A.

IV. What we have found

Here, we summarise our overall view, based on our work this year.

IV.1 External

Accountability and transparency upwards – to the donors – appears still to be good. A comprehensive set of accounts, together with a very detailed report on activities, has been submitted, and seems to meet donor requirements.

Accountability and transparency outwards – to the CPDE members and actors, as well as to the wider civil society not directly engaged in CPDE activities, and to the general public – remains, in our view, poor. The web site still needs substantial modification and improvement, in line with our previous recommendations. It remains unclear to an interested but uninformed viewer just what CPDE does and has achieved.

IV.2 Internal

We said last year "*CPDE demonstrates many of the features – positive and negative - of many other institutional networks. There is a clear statement of the purpose of the organisation. However, the governance structures are not clearly described on the web site, and appear not to have been updated*."This remains largely the case.

CPDE still needs to develop and agree its own Transparency and Accountability Policy. We considered this an urgent recommendation last year.

We appreciate the work that has been done this year to improve the procedures for dealing with applications for membership. This forms an important constituent of encouraging inclusiveness. However, there is a need, highlighted by our case study, to continue to foster inclusiveness among existing participants in CPDE.

V. What we recommend

Last year, we said:

"*Our overall view is that CPDE has gone some way to meet its obligations for accountability and transparency. However, we have identified some significant weaknesses, and we would recommend improvement in a number of areas:*

- *CPDE should, as a matter of urgency, develop and agree aTransparency and Accountability Policy in accordance with its own guidelines contained in the toolkit (between pages 46 to 53), to implement the 5th Istanbul principle.*

- *as far as possible, documents, and especially the web site, should be written to be understandable to the interested observer, and in particular the broader CSO community, not just for the specialist;*

- *Governance structures, and the global secretariat, should reflect regularly on how they apply the principles of development effectiveness to themselves;*

- *The co-chairs, CC and Secretariat should review their own internal reporting arrangements, to ensure that matters are dealt with at the appropriate level.*"

These recommendations still stand. They are set out in Annex A.

Jake Bharier
Charlie Martial Ngounou
Rosa Inés Ospina-Robledo

26 September 2017.

VI.Annex A: Recommendations/actions and indicators from 2016 report

CSO Partnership for Development Effectiveness
Independent Accountability Committee

Indicators summarised April 2017

Progress review date:

Recommendation	Indicator	Progress
1. Develop and agree aTransparency and Accountability Policyin accordance with its own guidelines contained in the toolkit (between pages 46 to 53), to implement the 5th Istanbul principle.	**A**. Existence of a Transparency and Accountability Policy: • Is written • Has been formally approved by the CC • Has been circulated to members and donors • Is published, and easily found, on the web site	
2. Documents, and especially the web site, should be written to be understandable to the interested observer, and in particular the broader CSO community, not just for the specialist	**B**.1 Better quality of documents: • A general style manual is adopted for all the communications and documents produced from the CPDE • Documents for publication, and content of the web site, are written in plainer and non-specialist language [note: this would be of particular help to readers who need to use a translation program for languages other than the working languages] • Where possible, information is presented graphically. • An acronym list is provided on the web site. **B**.2 improvements to web site, in particular: • The pages of the web site are offered in the three working languages. • The site is regularly updated and pages are date-stamped • An annual review of the quality of the web site is	

	included in the action plan	
3. Governance structures, and the global secretariat, should reflect regularly on how they apply the principles of development effectiveness to themselves	**C**. The CPDE annual report 2017 includes: • A section explaining the actions taken to ensure that the Istanbul Principles have being applied to the GC – CC- Global Secretariat, the regional bodies etc.	
4. The co-chairs, CC and global secretariat should review their own internal reporting arrangements, to ensure that matters are dealt with at the appropriate level	• formal guidelines for reporting arrangements are issued and published on the web site. • Written annual report is published including an evaluation on internal control and report lines	
5. Budget and Financial Report should be written in plain language,	• New style manual (see B1) includes recommendations for Budget and Financial Reports • Budget and financial report includes data for comparison with last year • Graphics are used where appropriate to assist the non-specialist	
6. The application of the budgeted contingency reserve should be detailed so as to let anyone knows the unplanned activity that occurred and how it was then financed by the budgeted reserve	**D**. The Financial annual report explains the unplanned activities that affect the contingency reserve There is a clear administrative procedure, available on the web site, for authorisation of unplanned activities that will impact the budget.	
7. Public annual report should contain a summary financial statement with a little more detail on regions, thematic areas and sectors	• Financial annual report includes sections on regional and country level execution • Financial statement includes classification in a tabular form of spending by regions, country, thematic areas and sectors	
8. Plan should be more concise and written in a simpler style. We suggest using resources such as info-graphics	See indicator **B,** including the recommendation on how to use info-graphics	
9. Stakeholders should know how many members are in CPDE in each region and country. It would also be useful to provide more detailed information on members such as the date of joining and their principal activity.	**E.** The Web site is regularly updated with information about Global, regional and country level allies, coordinators, representatives and contacts. **F.** The web site gives: • the date on which a member joined. • information on the work of the member	

10. The use of acronyms should be reduced.	See indicator **B,** including the recommendation on acronyms.	
11. Work plans should include an operational plan of activities including locations, actors and expected completion dates	**F**. The Web site is regularly updated with detailed schedule of activities at global, regional and country level, and the level of execution of activities	
12. Lead organisations or individuals should be identified in the work plans and reports	**G**. The CPDE annual work plan and reports contains a section with a detailed list of regional and country allies, partners (organizations and individuals when is necessary)	
13. A list of actors and allies by country should be provided in the Final Report	See indicator **E**	
14. The Final Report should be made simpler and be more clearly designed, using info-graphics, maps and diagrams.	See indicator **B**	
15. Each of the persons representing a sector or region should be identified with alternative ways to be contacted.	See indicator **E**	
16. A list of what was done, what was achieved, and what still needs to be done, should be provided	**H**. The CPDE annual report provides a concrete list of what was done, what was achieved, and what still needs to be done.	
17. Reports on work at regional level should include a statement of resources used, against a budget which indicates both sub-region or country, and the type of activity	See indicator **C**	
18. Information relating to structures, procedures, organisations, processes, methodologies, reports, etc. Should be accessible from the website	**I.** A sub-page (or section) of the web site contains updated detail information about who they are, how they are organized, how they take the decisions and which are their main working rules **II.** Each structure gets its sub-page with all the information related to its existence and functioning	
19. The rules and guidelines for participating in CPDE should be explicit and clear, for regions and countries as well as in general terms	See indicator **I**	
20. A full list of members for all the	See indicator **E**	

working groups, thematic and reference groups, together with their lead, should be provided		
21. If any application for membership was rejected, is an explanation given. An assurance that feedback is given to unsuccessful applications for membership	**J**. The memory of all meetings and decisions of the CPDC government bodies is securely filed • The memory and its backup exist • There is a formal response to any organization whose application is rejected. • There is written, formally approved and published the criteria and procedures for accessing to that memory	
22. The area of the web site covering the agenda of upcoming activities appeared to be under construction. This area should be completed as a matter of urgency, should be visible and easily accessible	**Done**	
23. There are different alternatives, for example to schedule regular live chat to answer questions from the public	**K**. A monthly program of live chats is on going	
24. The section on accountability is incomplete and out of date. It should provide clear and easily accessible information about, for example: accountability strategy, the IAC, the work plan, budget and its implementation, execution by regions and countries, achievements	**L**. The accountability section of the web page is updated regularly (see B2)	
25. A brief history of how the CPDE has got to the current point should be developed and added.	**M**. Besides the CPDE annual report providing a concrete list of what was done, what was achieved, and what still needs to be done; there is a sub-page (or section) of the web site with updated information about history of the CSO partnership and its main milestones	
26. There should be clear sections for regions, sub-regions, and countries, as well	See indicator **B**	

as for thematic issues, with reports available there		
27. The website is only in English, although attached documents are provided in Spanish or in French.	See indicator **B**	

VII. Appendix 1 Introduction to the IAC

The Independent Accountability Committee (IAC) of the CSO Partnership for Development Effectiveness (CPDE) was established to serve as a strategic Board of Reference to the governance structures of CPDE: to the Global Council (GC), the Coordinating Committee (CC) and to the Co-chairs.The IAC provides help and assistance to the governance structures and to the global secretariat to ensure that CPDE meets and maintains high standards of transparency, accountability and integrity, in line with the Istanbul principles.

The members of the IAC are:

- Charlie Martial Ngounou, based in Yaoundé, Cameroon. Cameroon Representative of the International Association of French Speaking Mayors for fiscal transparency, and founder of AfroLeadership, a CSO promoting Open Data for accountability, transparency and citizen participation;
- Jake Bharier, based in Hereford, UK. Formerly Treasurer of CONCORD, and chair of the Consortium which managed the predecessor of CPDE; and
- Rosa Inés Ospina-Robledo, Based in Bogotá, Colombia. Member of Transparency International and co-chair of the Latin America Regional Initiative for CSO's Transparency and Accountability, based in Bogotá. Activist with the Open Forum.

In accordance with the transitional arrangements in our terms of reference, one member, Rosa Inés Ospina, came to the end of her first term of office, and was reappointed for a second term by the Coordinating Committee.

Jake Bharier has continued to act as our convenor. This is our second report to the GC.

VIII. Ways of working

Much of our work comprises reviews of documents. We have supplemented this with informal Skype meetings about once a month. However, we took advantage of the presence in Europe in June (for her own work reasons) of Rosa Inés Ospina to hold our first face-to-face meeting, in Brussels, since our establishment in October 2015.

A budget has been allocated by the CC for our work. Our costs within CPDE are reported under the heading "Platform coordination and programme management".

IX.Appendix 2: Terms of reference for the case studies

September 6-2016 - Version 2

As established in the IAC Terms of Reference approved by the CC, this body *provides help and assistance to the governance structures to ensure that CPDE meets and maintains high standards of transparency, accountability and integrity.*

Compliance with Istanbul Principle 5 demands to promote trust among both external stakeholders such as the communities working with CSOs, other CSOs, governments or donors; and internal stakeholders - the participants within the CPDE processes. Trust is an essential requirement to enable learning and improvement to take place.
The IAC will therefore review the definitions, processes, programmes of work and procedures of CPDE that would support the development of transparency, accountability and integrity and make recommendations for improvement to the CC and Co-chairs; in particular should look at:

- *The provision of information among participants;*
- *The provision of information to the wider public;*
- *Financial accountability systems to both external bodies and to participants;*
- *Policies relating to conflict of interest, and other pertinent policies;*
- *Evaluation systems for programmes of work;*
- *Systems for feedback and interaction with different publics - stakeholders*

In order for the IAC to understand how the CPDE is complying with these principles, in such a complex structure, the IAC has decided to undertake experimental case studies in two sub-regions in order to see if the above criteria are met. For this purpose the IAC has selected **Central America and the Caribbean** sub-region and **Central Africa** sub-region.

The idea is to review the sources provided for the case studies, to see that they provide appropriate and useful information to different stakeholders about these **criteria**:

- The work plan, to be consistent with the purpose of CPDE
- The scale of work planned
- Compliance with the work plan
- The effectiveness of the work done
- The financial efficiency of the work done
- The accessibility of the information related to the case
- The effective spaces or mechanisms for feedback among different actors involve in the activities
- The learning offered to other parts of CPDE

The **sources** of information to be reviewed:

1. Annual Budget
2. Annual Report
3. Interview with the person in charge of one country in the sub-region and the person in charge of the sub-region.
4. CPDE Web Site
5. Information provided by the Global Secretariat.

The **final report** should be succinct, highlighting the:

(i)   Actual time frame for the assessment
(ii)   Specific sources used
(iii)   Findings vis-a-vis the criteria, and
(iv)   Recommendations for improving the accountability of the CPDE.