CPDE TRANSPARENCY AND ACCOUNTABILITY POLICY

I   Background

Locating Transparency and Accountability within Existing Platform Policies. Transparency and accountability is the Fifth Istanbul Principle for CSO Development Effectiveness. CPDE's Founding document commits the Platform to "adhere to the Istanbul Principles (IP) for CSO Development Effectiveness" and cites "accountability to our members and peers" as part of our Values and Principles.

Process of Policy Development. Since CPDE's inception, the Byelaws establish an Independent Accountability Committee (IAC) "to ensure that the platform meets the requirements of effective governance and accountability systems." This Committee made a recommendation in 2016, reiterated in 2017, for CPDE to develop a Transparency and Accountability Policy.

As response to the 2016 IAC Report, the Co-chairs and the Global Secretariat (GS) have committed to the development of such policy. As one of the first steps to get a broad ownership for an Accountability and Transparency Policy, a discussion paper was developed and discussed in the 2017 Global Council (GC). The discussions in the GC generated inputs for the elaboration of this Policy.

In November 2017, the Coordination Committee (CC) delegated a Task Force of its members to respond to the recommendations of the IAC, including the development of this Policy. The Global Secretariat drafted an outline and proposed Policy, which was engaged by the Task Force members. A Draft has been finalised by the Task Force and forwarded to the CC for comments. It will be presented to the 2018 Global Council meeting for final adoption.

This Policy defines the principles, rules, and guidelines adopted by CPDE's governance bodies, secretariat/s, and fiscal management organisation/s to exercise transparency and accountability. CPDE encourages its members to develop their own transparency and accountability policies aligned with the Istanbul Principles. Members may use this document as basis for developing their own policy, as applicable to their context.

II   Scope for Transparency and Accountability

For the purpose of this CPDE Policy, Transparency and Accountability are given the following operational meaning:

Transparency for CPDE is the active sharing of sufficient, relevant, reliable and timely information in an open manner, including its constitutional documents, its major activities, its

performance, its financial position, and governance procedures, in ways that are accessible to all interested people. While CPDE will be open in its approach, it will also ensure measures to protect rights to privacy and personal data from misuse.

All the **organisational practices** adopted, implemented and assessed by the CPDE as an exercise of "democratic value[1]" should be made public and transparent. For these reasons, the policy must ensure:

- The reliability, quality, positive impacts and accessibility of its practice;
- That CPDE properly documents and reports learning from weaknesses and failures;
- That all intended audiences have access to information about actions and decisions;
- That management bodies at all levels within CPDE make visible the technical and financial resources that they use in order to achieve their goals;
- Building public opinion and trust environments about the importance and impact of the platform, and;
- Strengthening the relationships between all different actors, including other global and regional CSO platforms, private and public sectors and cooperation agencies.

Accountability for CPDE establishes the modalities through which the Platform is held responsible for its actions. Through these means, CPDE endeavours to be open and answerable to its stakeholders for the effective implementation of its policies, actions and the deployment of resources required to achieve its mission and goals. Transparency is a fundamental condition for effective and meaningful accountability.

The **methodologies and instruments** that the CPDE adopts form part of the policy (appended in Annex A). CPDE aims at a public, independent, voluntary and responsible process. By providing real, collated, organised and useful information, CPDE gives annual visibility to the impact and progress of the operations[2] as an organisation that contributes to development effectiveness.

This Policy establishes the main areas for transparency and accountability while clarifying the stakeholders to whom the Platform is accountable. [3] It sets out the conditions and processes wherein CPDE answers for its conduct to the poor and the marginalised whose lives should be positively affected by its work on effective development cooperation. This is consistent with the Istanbul Principles and the definition of development effectiveness. [4]

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[1]Accountability: VIRTUAL FORUM, "How do I build a transparency and accountability policy in my organization?", Bogota, March 2009, http://rendircuentas.org/wp-content/uploads/2010/09/foro-ccong.pdf.

[2]Colombian NGO Confederation (Confederación Colombiana de ONG, CCONG). Public Social Accountability, 2017 presentation of results

[3]The Policy also draws from the *Global Standard for CSO Accountability*, accessed March 2018 at http://www.csostandard.org/wp-content/uploads/2017/11/2017_The-Global-Standard.pdf.

[4] Development effectiveness promotes sustainable change, within a democratic framework, that addresses the causes as well as the symptoms of poverty, inequality and marginalisation, through the

III   Purpose of CPDE's Transparency and Accountability Policy

The policy seeks to:
1. Ensure visibility of all decisions, financial and technical resources and responsible actors involved in the actions and impacts of the CPDE.
2. Define CPDE's public accountability towards its member CSOs, cooperation agencies, governments, private sector, media and other regional and global social actors.
3. Build information on the CPDE's action and impacts, as well as good practices and lessons learned. The information must help define its annual action plans and strategic plans, and political impact agenda.
4. Strengthen the "culture of social ethics" for CPDE and its member CSOs that will allow them to present evidence and report on what they are, what they do and what are their contribution to sustainable development at the global, regional and national level.
5. The advocacy and strengthening of the CPDE as a regional and global actor that upholds international commitments and the Istanbul Principles in particular.

IV   CPDE's Stakeholders

CPDE's accountability is derived from its Mission and CSO engagement with the Platform. CPDE is an apex civil society platform for development cooperation advocating for policy reforms and behaviour change of development cooperation actors. Such advocacy ultimately seeks to impact on the lives of people affected by poverty, inequality and injustice. Policies and practices of different actors in development cooperation have impact particularly on the lives of people living in poverty, including the most marginalised.

Guided by the human rights based approach (HRBA), it is expected that those CSOs adhering to the Platform carry out their missions and activities in ways that strengthen the capacities and voice of those whose rights are threatened by weaknesses in the implementation of development cooperation. These populations and communities must be able to hold development actors to account.

CPDE's programs are informed and guided by its CSO constituencies accordingly. CPDE's legitimacy and credibility is derived from the breadth of CSOs supporting its mission and to whom CPDE must structure its accountability.

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diversity and complementarity of instruments, policies and actors. Development effectiveness in relation to aid is understood as policies and practices by development actors that deepen the impact of aid and development cooperation on the capacities of poor and marginalised people to realise their rights and achieve the Internationally Agreed Development Goals (IADGs). Conditions for realising development effectiveness goals must include measureable commitments to improve the effectiveness of aid.

While the impact of development cooperation on people living in poverty, marginalised populations and those facing discrimination is the core focus on its concerns, CPDE's stakeholders are those groups or individuals who can affect, or who are directly affected by CPDE's policies and actions. The former has no practical recourse to directly hold CPDE accountable, except in relation to CPDE members.

Primary stakeholder: In this context of a broad CSO Platform, CPDE's primary stakeholder is its membership, those CSOs that proactively identify with the mission and goals of the Platform. The assumption is that this membership represents a broad aggregation of civil society engaged or interested to engage in the reform of current practices in development cooperation. In promoting development effectiveness, CPDE's membership is the primary targets of its two-pronged strategy of capacity development and policy advocacy, optimising their impacts on development cooperation and their own practices, in line with HRBA.

Secondary stakeholders: Outside of its membership, CPDE engages other actors in development cooperation in pursuit of its mission. These stakeholders include:
- Other CSOs;
- Donors providing CPDE funding support;
- Governments in countries where CPDE operates; and
- Other interest groups (i.e., media, academe, etc.) in development cooperation policy discourse.

In engaging with its primary and secondary stakeholders, CPDE will endeavour to ensure that its capacity development is empowering and that its advocacy is based on evidence and is informed by the views of affected people. The Platform will create regular opportunities for its primary stakeholders, and where possible its secondary stakeholders, to question its work and engage in dialogue to advance a shared agenda for achieving development effectiveness.

V Commitment to Transparency Policy

CPDE will give priority to, and seek to implement, the highest standards of transparency, consistent with its commitment to the Istanbul Principles and applicable resources.

The Platform will communicate freely and accurately with its members and partners, with its donors and with the public, through appropriate tools, such as its website, electronic listserves and document platforms. It will make available relevant information concerning its goals, programs, finances, activities, results, effectiveness and governance.

CPDE seeks to make available its key policy documents, information and communication with its members in English, Spanish and French, within the limitations of its financial and human resources. It acknowledges the critical importance of language for accessibility in this policy for accountability and transparency.

To enable understanding of the organisations policy positions and current activities, CPDE members and the public will be able to effectively access, in a timely fashion, relevant documentation in key areas, but not limited to the following:

- Constitutional documentation relating to CPDE's Mission, Goals, Objectives, Basic Operational Structures and Programs;

- A list of contacts for CPDE at the global, regional or constituency level, including contact information for the current Co-Chairs of CPDE and its Executive Secretary;

- A list of CSOs that adhere to the Platform as Members of CPDE;

- Policies that govern the operation of the Platform, including a means for lodging a complaint in confidence;

- Policy positions and papers that inform its advocacy, including where relevant, opportunities to engage with the Platform in common initiatives to address development effectiveness;

- CPDE's overall budget;

- CPDE's sector work plans, budgets and reports;

- Internal and external reviews and evaluations of CPDE;

- Reports of the Independent Accountability Committee (IAC);

- Annual Reports on the performance of CPDE's Programs; and

- Full audited Financial Statements with any notes of concern and CPDE's response.

CPDE respects the rights to privacy and holds in confidence personnel information. Other information or documents may be withheld if it is determined that such information, in a particular political context, may compromises the safety, security or privacy concerns of individuals and/or organisations. Any decision to withhold such specific information that would normally be put in the public realm should be presented by the Global Secretariat to the Co-Chairs with the latter's concurrence.

CPDE will consider the International Aid Transparency Initiative (IATI) Standard for Publishing in the improvement of the Platform's transparency and accountability, as appropriate.

In addition, CPDE will ensure that all CSOs engaged in the Platform's different governance structures are fully informed by relevant and timely information, background documentation, and proposals. Such documentation should enable effective participation in the Platform,

timely decision-making, as well as responsibilities for accountability as set out in the next section.

VI Areas of Accountability

CPDE recognises accountability to multiple stakeholders, including its primary stakeholders, who expect the platform to be accountable with respect to four broad areas namely: accountability for mission, for governance, for performance and for finances. These four "whats" of accountability are integrative and are not mutually exclusive.

1. **Accountability to its Mission**. Accountability to mission focuses on the very core of CPDE's activities. Since the Platform works exclusively for advancing "public goods", there is a need to demonstrate regularly how CPDE is progressing on its mission. Progress towards its mission is inextricably bound to its achievements and challenges in realising effective development consistent with human rights standards. Progress is demonstrated in the direct impact of its programs and activities on development cooperation and through its members who join the platform on the basis of support for CPDE's mission. All stakeholders, members, governments, other CSOs, donors and the broad civil society have an interest in CPDE's progress and CPDE's value-added to the civic space.

CPDE demonstrates Accountability to its Mission through:
*   Clarity of strategic goals and strategies and related programming activities;
*   Emphasis on iteration and learning in the long-term view of performance;
*   Adaptation of goals and strategies based on learning; and
*   Distribution of knowledge and information generated by the organisation to its stakeholders.

Accountability to its Mission is achieved through:
*   Periodic review of the multi-year strategic directions by regions and constituencies, coordinated by the Coordination Committee;
*   The annual CPDE Report to the Public and its annual Program Report, made available on CPDE's web site and in dialogue with donors and other interested stakeholders; and
*   The annual meeting of the Global Council, with representation from all regions and constituencies.

2. **Accountability in Governance**. Accountability in Governance focuses on effective functioning of CPDE's governing bodies, high standards in organisational ethics, timely decision-making processes – is particularly important to the primary stakeholders. CPDE members place their trust in governing bodies with democratically-selected members, with expectations that these

bodies will provide leadership for the Platform, oversight of implementation of organisational policies and programs, and the means for participatory engagement of the membership in the broad spectrum of CPDE activities.

CPDE demonstrates Accountability in Governance through:

- Effective governance bodies whose mandate, roles and accountabilities are clear and which perform their functions according to agreed protocols for decision making, with care and a focus on results;

- Consideration of all relevant information in making decisions (care and exercise of due diligence);

- Policies governing disclosure of individual and organisational conflicts of interest are in place, know and implemented;

- Effective subsidiary bodies, with clear roles and accountability within CPDE, through which members engage in all aspects of CPDE priorities and work at the appropriate levels through participatory processes and decision-making mechanisms; and

- Gender-aware and culturally-sensitive complaints and redress mechanisms are in place and functional, including confidential avenues for "whistleblowing" and mechanisms to address complaints and corruption.

Accountability in Governance is achieved through:

- Developing, and approving at appropriate levels, mandates, policies, protocols and procedures for governance processes;

- Periodic assessments of the functioning of governance processes and bodies by the Co-Chairs and Global Secretariat, with recommendations for action by the Coordination Committee and/or Global Council;

- Periodic inclusive strategic reviews assessing the appropriateness of CPDE governance mechanisms for realising CPDE's mission and objectives in changing political circumstances affecting progress in development effectiveness, with leadership from members of the Coordination Committee and discussion/decisions by the Global Council; and

- Co-Chairs' process for dealing with fairly with complaints, corruption, and situations revealed through "whistleblowing".

3. Accountability for Performance. Accountability for Performance is premised on the importance of holding CPDE to account for what they have delivered in order to demonstrate results in achieving their objectives. CPDE's approach is pragmatic and sensitive to iterative medium-term action plans. An overemphasis on measurable short-term outcomes can lead to a push for quick fixes, potentially conflicting with, or even undermining, the Platform's work in partnership building and capacity building / empowerment, which may take time to bear fruit.

Accountability for performance is important to primary and other stakeholders in demonstrating how their individual member efforts are magnified when coordinated. This accountability is also important to donors who need to know their investments' value-for-money and to governments in countries where CPDE is active to appreciate CSOs' considerable contributions to effective country development.

CPDE demonstrates Accountability for Performance through:

- The use of metrics that track performance by linking outcomes that demonstrate results to CPDE goals, priorities and objectives;

- Regular performance management processes for all platform structures, including its leadership (Co-Chairs, Global Secretariat, Regional, Constituency and Working Groups) against agreed annual programs and work plans; and

- Examination of long-term Platform effectiveness and less easily measurable goals / objectives related to political and social change for effective development outcomes.

Accountability for Performance is achieved through:

- The development and monitoring of a CPDE institutional Performance Measurement Framework including appropriate indicators and a participatory process for annual assessments;

- Regular review of the implementation of the agreed annual work-plans by the Global Secretariat, regional and constituency's coordination mechanisms and specialized Working Groups by the Coordinating Committee;

- Program reports to supporting donors; and

- An annual public report on CPDE's progress in advancing the cause of development effectiveness and effective development cooperation.

4. Financial Accountability. CPDE embraces the values of accountability and transparency in finance as a matter of ethical leadership, as well as legal compliance. Financial accountability is key to earning and maintaining the trust of donors in CPDE's effective management of financial resources. Additionally, and no less importantly, effective financial management that is accountable and transparent earns the trust of staff and collaborators among CPDE's regional, sectoral and Working Groups' constituencies; and creates a positive workplace culture.

CPDE demonstrates Financial Accountability through:

- Compliance with all legal and contractual obligations in finances across the organisation;

- Full disclosure of financial transactions and performance (transparency in financial management and performance); and

- Institutional checks and balances in place, including oversight roles by governing bodies and special bodies, in management of organisational finances.

Financial Accountability is achieved through:

- The conduct of an annual external audit, its presentation to and review by the Global Council and its publication in full on CPDE's website;

- Effective mechanisms for timely Global and Unit Finance Reporting through the Global Secretariat;

- Fiscal Sponsor Board of Directors Meetings (oversight of fiscal sponsorship);

- Detailed oversight and review by the Financial Management Organisation Board, which is responsible for legal and other fiduciary duties on behalf of the Platform; and

- Approval of CPDE budgets, review of financial reports, and establishment of financial policies by the Coordinating Committee.

The implementation of CPDE's Transparency and Accountability Policy will benefit from the observations and reports of the **Independent Accountability Committee (IAC),** which performs oversight function and provides impartial annual review and recommendations to the Platform (Global Council) in relation to its accountability and transparency.

VII   Effectivity of Policy

This policy is approved on **February 28, 2019** and effective henceforth. It will be reviewed and amended, if necessary every three years.

Annex A

Proposed Methodologies and Instruments of CPDE's Transparency and Accountability Policy

Elements	Scope	Steps for the CPDE to take	Responsible Person(s)/Unit(s)
Visibility of and information about CPDE	Improve, maintain and ensure public access to the web site (or web page) as the main instrument to: • Ensure access to information and render the actions and impact of the CPDE visible widely and easily; • Increase the level of trust with CPDE as an organisation working on EDC, and; • Increase recognition of the CPDE among both the current target audience and the potential target audience.	Publication of: • Platform protocols and documents operations; • Strategic Plan, Vision, Mission, Goals, Objectives; • Governance and Operational Structures, together with their respective names and organisations they work for; • Annual work plan, CPDE programs; • CPDE's member CSOs, divided by region, and; • Annual narrative reports and audited financial reports	• Global Secretariat • Unit Secretariats • Coordination Committee • Working Groups
Reviewing own accountability	Ensure own accountability, through • <u>Internal reviews, reflections, and reassessment</u> • <u>Application of lessons learned and good practices from knowledge management</u>	• Review 2 or 3 existing accountability instruments that can be implemented and decide which one suits most effectively its organisational dynamics • Global and regional actions to make results public — assertive communication.	• Coordination Committee • Programme and Finance Committee • Independent Accountability Committee • Financial Management Organisation • Unit Secretariats • Global Secretariat
Engagement with other actors	Demonstrate accountability through: • Collaborative actions • Access to financial and technical resources • Denounce bad practices from other actors	Development of a CPDE Engagement Policy within two years	• Coordination Committee • Advocacy and Policy Committee • Working Groups • Global Secretariat • CPDE members
Strengthening CPDE's internal and external controls	CPDE must have: • A Strategic Planning with a follow-up and	• Verify that the information mentioned are available and have received the	• Coordination Committee • Programme

Elements	Scope	Steps for the CPDE to take	Responsible Person(s)/Unit(s)
	monitoring system. • An annual budget with a follow-up and monitoring system. • Information available on the responsibilities, processes, procedures, accountants, tributaries and financial and administrative staff, approved by the CC or the responsible body and that are visible and well-known by both the member CSOs and other audiences. • External audits and assessments on its impact by "peer organisations" and multi-level, multi-stakeholder dialogues that help recognise and give visibility to its contribution to development effectiveness.	respective approval by the governing bodies • Create a follow-up and monitoring system. • Carry out, as a CSO practice, self-control actions such as external audits between peer CSOs on the action and impacts of the CPDE. • Carry out multi-stakeholder or multi-level dialogues to make CPDE's actions and contributions known.	and Finance Committee • Financial Management Organisation • Unit Secretariats • Global Secretariat