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# DEC Accountability Self- Assessment Validation 2013/14

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Prepared for the DEC Secretariat

Christina Laybourn and Alice Obrecht

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## Executive Summary

The member agencies of the Disasters Emergency Committee represent a group of the largest Humanitarian INGOs in the U.K. During times of extreme humanitarian crisis the DEC member agencies work together to raise and distribute funds. In order to provide the British public with assurance that funds raised through the DEC are used to conduct high quality and accountable work, all member agencies report on their activities against the DEC Accountability Framework. A key component of the Accountability Framework is member agencies' annual self-assessment against 21 Ways of Working. These Ways of Working set out how member agencies use resources, how their programmes meet agreed standards, how they are accountable to disaster affected populations and how they learn from their experiences.

In order to determine whether member agencies' self-assessed ratings are an accurate representation of their performance the DEC annually commissions an external consultant to validate their ratings. For the fourth year, a team from the One World Trust has undertaken this validation process by reviewing the evidence in support of a sample of five Ways of Working for each member agency. In addition, this year the consultants reviewed each member agency's progress against two Improvement Commitments made in 2012/13.

The report shows that member agencies' self-assessed performance against the DEC Accountability Framework indicates a continuing, gradual improvement. An increase in green ratings<sup>1</sup> suggests that member agencies are feeling more confident in their ability to ensure the Ways of Working are being systematically met. However, this year the validation of member agencies' self-assessed ratings produced mixed findings. Nine of the 13 agencies were able to support all of the sampled ratings with sufficient evidence, and therefore their overall self-assessed performance (sampled and un-sampled) could be validated. Three of the member agencies agreed to be re-graded on one of the five Ways of Working. The consultants could therefore conclude that most of their self-assessed ratings against the Ways of Working are likely to be correct. ActionAid's ratings, however, have not yet been validated for the 2013/14 assessment. Based on the evidence submitted the consultants re-graded two Ways of Working and concluded that they cannot validate that agency's self-assessed ratings against the Framework at this point. This should not be taken as a negative reflection of ActionAid's performance or accountability; rather it shows that they were overconfident in their self-assessment which was not supported by sufficient evidence of their current policies, processes and practises to substantiate their own ratings. The agency has agreed with the DEC to review and revise their self-assessment against the Framework; all of their ratings will then be reviewed by an independent consultant. The validation will be completed by the independent consultant by September 2014 and will provide a clear picture of ActionAid UK's performance against the DEC Accountability Framework for 2013/14.

Following a review of a sample of member agencies' Improvement Commitments, 31% of those sampled were found to have been met, or to be progressing as planned, with a further 38% partially met. However, where agencies had foreseen a change in their rating (from Red to Amber or Amber to Green), only 22% of these planned rating changes were actually achieved across the entire framework and none of these rating changes were amongst those commitments in the validated sample. The most commonly

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<sup>1</sup> A rating of red, amber or green is assigned by each agency to each Way of Working. Green is the highest rating demonstrating the presence of policy/procedure, evidence of application and an assurance mechanism confirming this Way of Working systematically happening.

reported challenge in meeting Improvement Commitments was organisational changes, either at the UK or International level.

The DEC Accountability Framework continues to drive and support the member agencies to strengthen their accountability policies and practices. This year's findings indicate that the validation process by independent consultants is an important element in verifying the accuracy of the member agencies' self-assessed ratings. As the DEC embarks on a revision of the Accountability Framework, we hope that the strengths of the accountability self-assessment process can be preserved, whilst addressing the recognised challenges.

## 1 Introduction

The DEC Accountability Framework serves a valuable purpose of ensuring that funds raised through the DEC are used to conduct high quality and accountable work. A key component of the Accountability Framework is member agencies' annual self-assessment against twenty-one Ways of Working. These Ways of Working concern how member agencies use resources, how their programmes meet agreed standards, how they are accountable to their beneficiaries and how they learn from their experiences.

In order to determine whether member agencies' self-assessed ratings are an accurate representation of their performance, the DEC annually commissions an external consultant to validate their ratings. For the fourth year, a team from the One World Trust has undertaken this validation process.

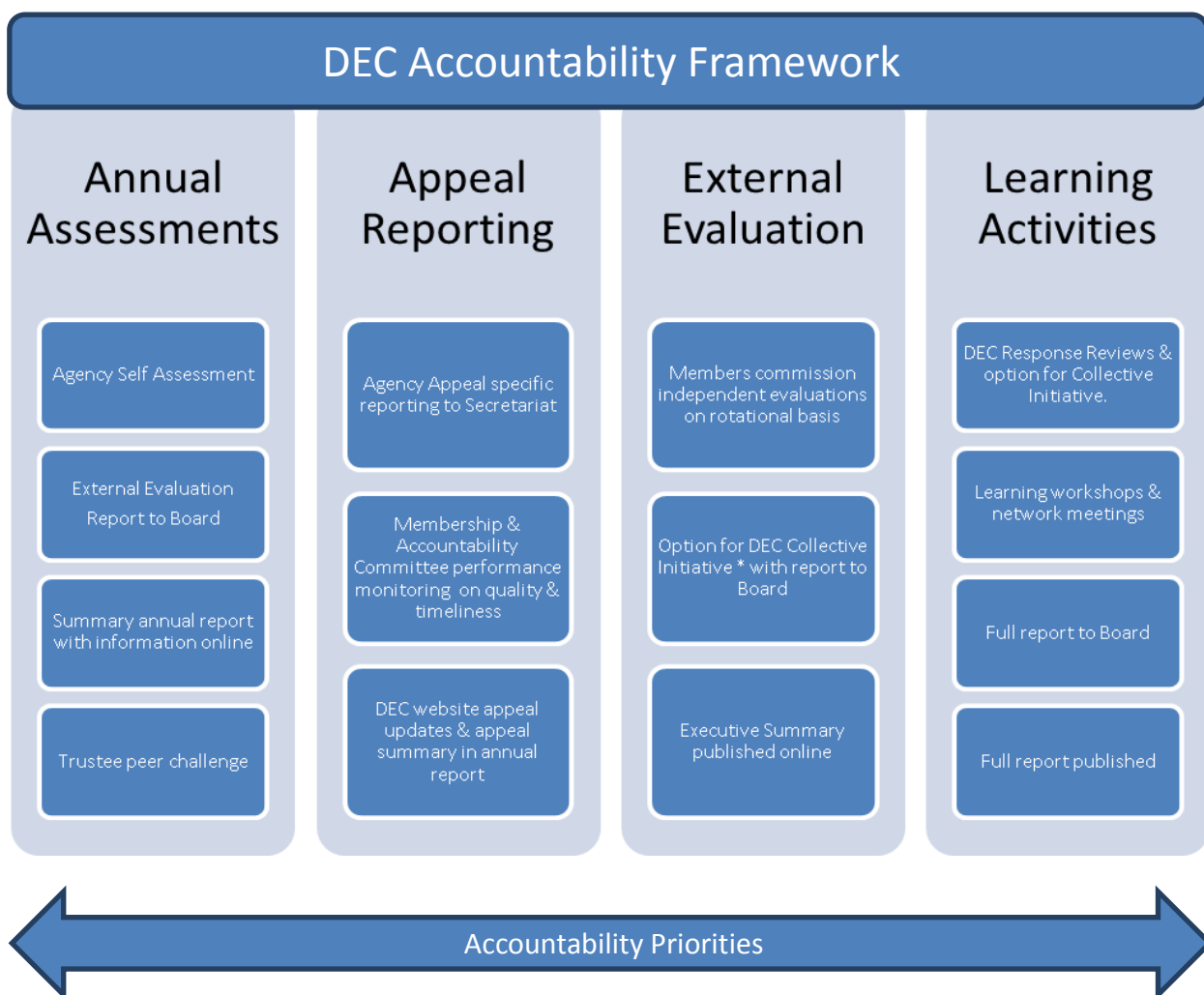
The following report presents the methodology and findings of the self-assessment validation for 2013/14. The report is structured as follows:

- **Overview of the DEC Accountability Framework** describes how member agencies are asked to report on their quality and accountability, including through the annual self-assessment and validation process.
- **Humanitarian Accountability: the wider context** provides a brief summary of internal and external developments which are affecting the accountability self-assessment process.
- **Direction of Travel** provides an overview of how member agencies' self-assessed performance against the Ways of Working has progressed since 2007.
- **Self-Assessment Validation Process** presents the findings of the validation, with particular examples of good practice and room for improvement which were identified for each of the sampled Ways of Working.
- **Improvement Commitments** analyses how well member agencies have completed the activities which they planned in 2012/13, and reasons why agencies are not always able to meet these commitments.

## 2 Overview of the DEC Accountability Framework

The member agencies of the Disaster Emergencies Committee commit to delivering high quality humanitarian aid to disaster affected populations. All have their own internal organisational standards which guide them as to how they should work; they all also adhere to internationally accepted humanitarian standards such as the HAP-International Benchmarks, Sphere Quality Standards and the People in Aid Code of Good Conduct. However, so that the DEC can be assured that its members are consistently making the best possible use of funds, all member agencies must also comply with the DEC Accountability Framework. The Accountability Framework comprises four pillars as presented in Figure 1. The four pillars are underpinned by four Accountability Priorities, which are embedded in DEC reporting and evaluations and form the basis for the self-assessments and learning activities.

Figure 1: The DEC Accountability Framework



The Accountability Priorities for DEC members are as follows:

1. We use our resources efficiently and effectively
2. We achieve intended programme objectives in accordance with agreed humanitarian standards, principles and behaviours
3. We are accountable to disaster affected populations
4. We learn from our experience – taking learning from one emergency to the next

This report is concerned with the first pillar, the annual self-assessments. For this, DEC member agencies assess their policies and procedures against 21 “Ways of Working” which sit within the four Accountability Priorities. Member agencies rate themselves against a “traffic light” system of Red, Amber or Green (RAG) ratings:

**Red:** The agency has no policy or procedure which commits them to working this way.

**Amber:** The agency has a policy or procedure and some evidence of application, but cannot be confident about systematic delivery.

**Green:** The agency can show that they have systematic, organisational wide reporting mechanisms that provide assurance to the UK office that the policies and procedures are being applied.

To accompany their self-assessed ratings for the current year, member agencies also submit planned ratings for the following year. These are accompanied by a number of Improvement Commitments, which detail how they will strengthen their current policies or practices.

The current framework of Accountability Priorities was introduced in 2011/12, so this is the third year in which member agencies have conducted a self-assessment against it.

### **3 Humanitarian Accountability: the wider context**

The 2013/14 self-assessment validation takes place during a period of change both in terms of external standards of humanitarian accountability and in terms of the DEC Accountability Framework itself. Member agencies reported to the consultants that both events are causing some disruption to their own processes, as they wait to see how the humanitarian sector will promote accountability standards in the future. The consultants also recognised that consultation about the future of the DEC Accountability Framework has drawn members’ attention to certain issues with the current process, resulting in a lower investment by some agency staff in anticipation of impending revisions to address the perceived flaws in the current process.

The DEC recognises that there are a number of challenges with the current Accountability Framework, particularly in terms of the self-assessment component. Principle issues concern the content of the Ways of Working, the RAG rating system and the validation methodology. In autumn 2013, an independent consultant was commissioned to review the DEC Accountability Framework and to make recommendations for its redevelopment. This was followed by a workshop with representatives from each of the member agencies to discuss practical ways forward. In spring 2014, the DEC Membership and Accountability Committee recommended that time is allowed to establish the outcomes of other developments in the accountability field (namely the Core Humanitarian Standard and SCHR Certification pilot) and in the meantime the validation process be reduced to a biennial process.

In 2011, three of the most widely adopted humanitarian standard setting bodies (HAP-International, People in Aid and Sphere) began a process to explore whether their objectives could more effectively be pursued as a common endeavour, given that many humanitarian agencies follow all three sets of standards. Following two years of consultation and development the Common Humanitarian Standard is now being piloted. At the same time the benefits and challenges of certification have been explored by the Steering Committee for Humanitarian Response. An initial certification scheme has been developed and is currently being piloted.

Both the Core Humanitarian Standard and the SCHR Certification Scheme involve many of the DEC’s member agencies. The content of the two schemes also closely aligns with the principles of the DEC Accountability Framework. Questions have therefore been raised about whether either of these schemes

would offer an alternative to the DEC Accountability Framework, to prevent member agencies from having to duplicate effort in reporting. It is also likely that the two approaches will set a benchmark of accountability standards which the DEC may wish to match in its own Framework, as it currently does with HAP and People in Aid.

### 4 Direction of Travel

One of the principle objectives of the DEC Accountability Framework is to encourage the member agencies to work towards improved quality and accountability. The annual self-assessments submitted by the member agencies should therefore show a gradual increase in the number of Green ratings achieved. This would demonstrate that the agencies are increasingly confident that they are meeting the Ways of Working in a systematic way across their emergency responses. However, the extent to which an increase in Green ratings truly reflects an improvement by the member agencies is dependent on the accuracy of the self-assessed ratings, as verified by an independent consultant during the validation process.

Figure 2: Member agencies self-assessed ratings against the DEC Accountability Framework 2007-2014

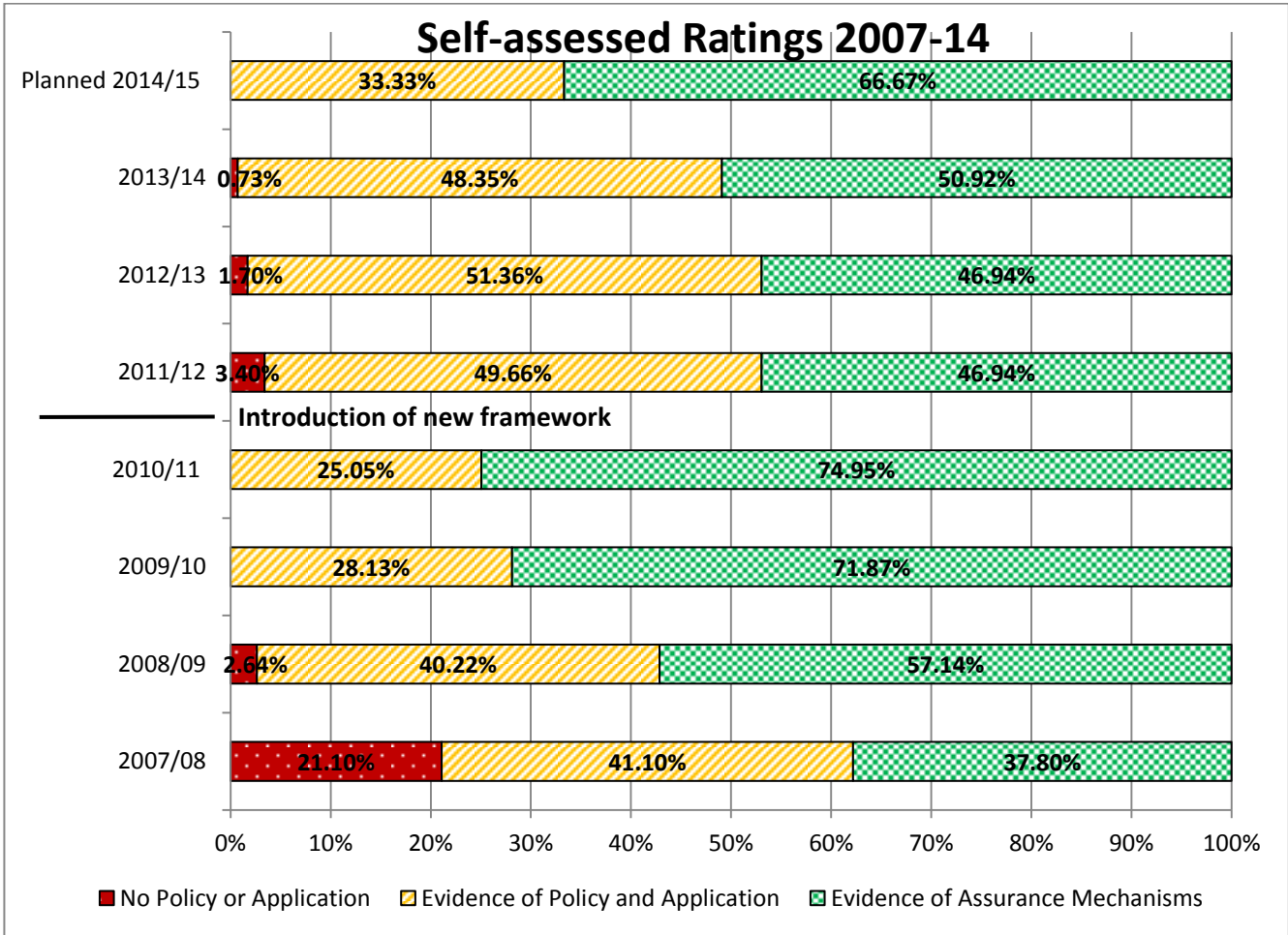


Figure 2 presents the member agencies' self-assessed ratings (rather than validated ratings) against the DEC Accountability Framework from 2007/8 to 2013/14<sup>2</sup>. It also includes member's planned ratings in 2014/15. This therefore includes ratings conducted against the earlier DEC accountability framework which was then replaced by the new framework for 2011/12.

From the chart, it is clear that the percentage of Green ratings increased between 2007/8 and 2010/11, and the number of Red ratings similarly decreased. Following the introduction of the new framework in 2011/12, the number of Green ratings substantially decreased, reflecting the more challenging requirements of the new Ways of Working. Since the 2011/2012 assessment member agencies are reporting an increasing number of Green ratings indicating they feel they are progressively meeting the required standards in a systematic manner. At the same time the number of Red ratings is decreasing, meaning that agencies are now developing policies or processes to help staff meet the Ways of Working. The increase in the number of Green ratings between 2011 and 2014 is slower than that seen for the previous framework. This is most likely due to the more challenging nature of the new Ways of Working, which require time and effort to meet consistently. The member agencies' planned ratings for 2014/15 show no Red ratings, and nearly 67 % Green ratings: it should be highlighted that planned ratings are often more optimistic than those actually achieved (see Section 6). However, it does indicate a continuation of the trend of improvement across the DEC member agencies.

Overall therefore, consideration of the member agencies' self-assessed ratings suggests that there is a steady and continual trend of improvement towards ensuring greater quality and accountability in their emergency work.

## **5 Self-Assessment Validation Process**

Each year the DEC Secretariat commissions external consultants to review the member agencies' self-assessed ratings to reach a conclusion about whether they can be considered valid. Since 2009/10, this has been conducted using a sampling technique, whereby member agencies are asked to provide in-depth evidence to justify their ratings against five of the twenty-one Ways of Working. The consultants review the evidence and establish whether they think it supports the Red, Amber or Green ratings. The consultants then extrapolate their findings to determine whether the member agencies' self-assessed ratings in general can be considered valid. As described below, a similar process was followed this year, with a new focus on member agencies' achievements against their Improvement Commitments from 2012/13.

### ***5.1 Overview of the Validation Methodology***

The validity of the member agencies' self-assessed ratings and achievement against their Improvement Commitments was determined using the following methodology. More details can be found in Appendix 1: Validation Methodology.

In January 2014, each member agency submitted their self-assessed ratings against the 21 Ways of Working, with updates on their progress against their Improvement Commitments from 2012/13 and new

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<sup>2</sup> In 2011/12, the number of changes in ratings required following the validation process was so high that the consultants concluded that they could not validate any of the member agencies' self-assessed ratings. This year, the consultants have not been able to validate Action Aid UK's self assessment and have made re-grades on one Way of Working for three other agencies. These subsequent rating changes are not reflected in the data presented in Figure 2, since it may be that if all the Ways of Working were considered, other re-grades would occur. The data is therefore representative of member agencies' self-assessed ratings only.



Improvement Commitments for 2014/15. Five Ways of Working were selected for each member agency, including two Ways of Working where the agency had made an Improvement Commitment the previous year. They were then asked to provide evidence from two countries where they had an emergency response, to support their ratings against the sampled Ways of Working. Tables detailing the sampled Ways of Working and countries for each member agency can be found in Appendix 1: Validation Methodology.

Having reviewed the submitted evidence, the consultants met with each agency to discuss their self-assessed ratings and Improvement Commitments. After the meeting the agencies then had one week to provide any additional evidence necessary to support their ratings. The consultants then reached their final conclusions about the validity of each agency’s ratings, in consultation with the DEC Secretariat.

## 5.2 Validation Findings

The principle aim of the validation process is to determine whether the member agencies’ self-assessed ratings can be considered an accurate representation of their performance, by drawing conclusions from the accuracy of the sampled Ways of Working. The validation process resulted in the findings below.

- This year the following member agencies had all their self-assessed ratings against the sampled Ways of Working validated, and therefore it can be concluded that their ratings against the wider framework are likely to be correct:

<b>Age International</b>	<b>British Red Cross</b>	<b>CAFOD</b>
<b>Christian Aid</b>	<b>Islamic Relief</b>	<b>Oxfam GB</b>
<b>Plan UK</b>	<b>Tearfund</b>	<b>World Vision UK</b>

- Three of the member agencies agreed during the validation process to be re-graded on one of their five sampled Ways of Working. It can therefore be concluded that the majority of their self-assessed ratings against the wider framework are correct, although there may be some errors:

<b>CARE UK</b>	<b>Concern Worldwide UK</b>	<b>Save the Children UK</b>
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- This year, the consultants were not able to validate the self-assessed ratings of two of the five sampled Ways of Working for **ActionAid UK** within the established timeframe and noted that the evidence in support of the Amber rating for 4.3 was weak. For this reason the consultants have concluded that they cannot validate ActionAid UK’s 2013/14 self-assessed ratings against the wider framework. ActionAid UK have therefore been invited by the DEC to resubmit their self-assessment for 2013/14. All of their self-assessed ratings will then be reviewed by an independent consultant.

There are several possible reasons for the mixed performance of member agencies this year.

Firstly, following feedback from the member agencies last year, the consultants were instructed to be more rigorous in their assessment of the evidence. To achieve this, the DEC Accountability Framework Guidelines were used to clearly establish what evidence was required for Red, Amber and Green ratings for each Way of Working. The consultants also strictly upheld the time limit of one week for the member agencies to submit additional evidence following the validation meeting.

Secondly, all member agencies were asked to provide evidence from at least one of the four countries in the DEC Syria response. Many agencies highlighted the challenges that they have faced in these countries because of security issues, and related risks of monitoring and documentation. Also, several member agencies did not have large established offices in the region before the response. This has caused delays for agencies implementing activities and reporting mechanisms. In turn, this raised questions during the validation process about how well assurance mechanisms required for Green ratings are in fact working.

Thirdly, a number of agencies are in a period of transition or organisational change. This seems to have placed a strain on some agencies' capacity to provide evidence for the validation process. In other cases the changes have led to a temporary re-grading while new systems are developed.

Finally, it is possible that in 2012/13 member agencies were particularly cautious in their self-assessments following the number of ratings that had to be changed in the 2011/12 validation process. Because all of the ratings last year were validated, agencies are perhaps feeling more confident in their ability to secure a Green rating, which in some cases was not justified.

### ***5.3 Sampled Ways of Working***

The following subsections consider the member agencies' performance against each Way of Working in depth. An initial overview explains the meaning of the Way of Working, and is accompanied by a pictorial summary of member agencies' ratings for that Way of Working in terms of the Red Amber Green scale. We then consider different approaches taken by the member agencies in meeting the Way of Working, with a particular focus on cases of good practice or areas of challenge. This is illustrated through an arrow diagram for each Way of Working, summarising the range of practices seen. '**Practices that lead the way**' provide insights into agency approaches where evidence of new or particularly successful systems and methods has been submitted. '**Common practice**' describes how the majority of agencies have shown themselves to meet the Way of Working. '**Need for improvement**' details how some agencies are still exploring ways to improve their practice against the Way of Working.

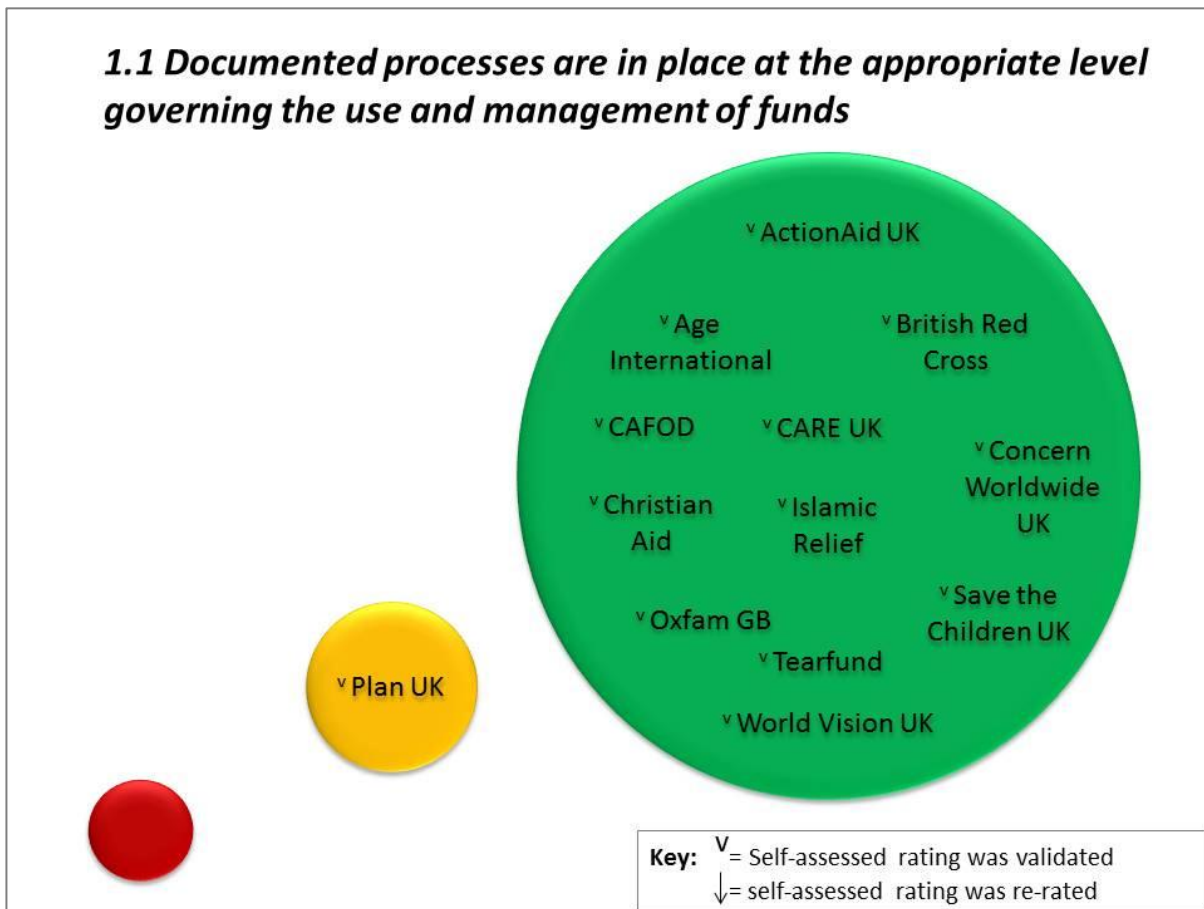
#### **Way of Working 1.1. Documented processes are in place at the appropriate level governing the use and management of funds**

##### **Overview**

This Way of Working covers the basic aspects of a member agency's fiduciary obligations, requiring each agency to ensure that DEC funds are used and managed through documented processes. All agencies were assessed for this Way of Working and all except Plan UK were validated for a Green rating (**Error! Reference source not found.**).

An area of particular interest in the validation meetings was how member agencies sought a balance between ensuring good financial management while maintaining the flexibility required by other Ways of Working, such as the requirement to revise programming to meet new or changing needs. Several member agencies discussed the internal approval processes they use for approving programming changes that require significant budgetary changes, and expressed their appreciation that the DEC is more flexible than other donors in accepting changes that arise due to dynamic response contexts.

Figure 3: Distribution of RAG ratings for Way of Working 1.1



### Common Practice

All member agencies have detailed financial manuals that outline key requirements and processes for the use of funds. Agencies working with partners and through country offices were able to provide MOUs, Partnership Agreements, and/or policies outlining the financial management requirements of country offices within their federation. Financial manuals also specify under which conditions a budget must receive formal approval in order to be altered, and several agencies were able to submit evidence showing how these approval systems work, based on changes to programming in Syria or the Philippines. Internal audits typically take place for each country on a 2-3 year basis, in addition to audits that are undertaken for specific responses. Some agencies also commission their own audits in addition to the audits undertaken by their International headquarters, for areas receiving above a certain amount of UK funding.

### Leading the Way

Since many agencies performed strongly on this Way of Working, it is difficult to identify specific innovations or different approaches that stood out. Applications in partnerships provided the best opportunity to identify leaders amongst the DEC agencies on this Way of Working. For example, Tearfund has a structured approach to applying financial regulations to its partners based on the length of the response and the amount of funding received by the partner. Tearfund also employs a range of financial checks to assess a partner's financial management practices, consults with partners to identify areas for improvement, and uses follow up checks to ensure these improvements have been made.

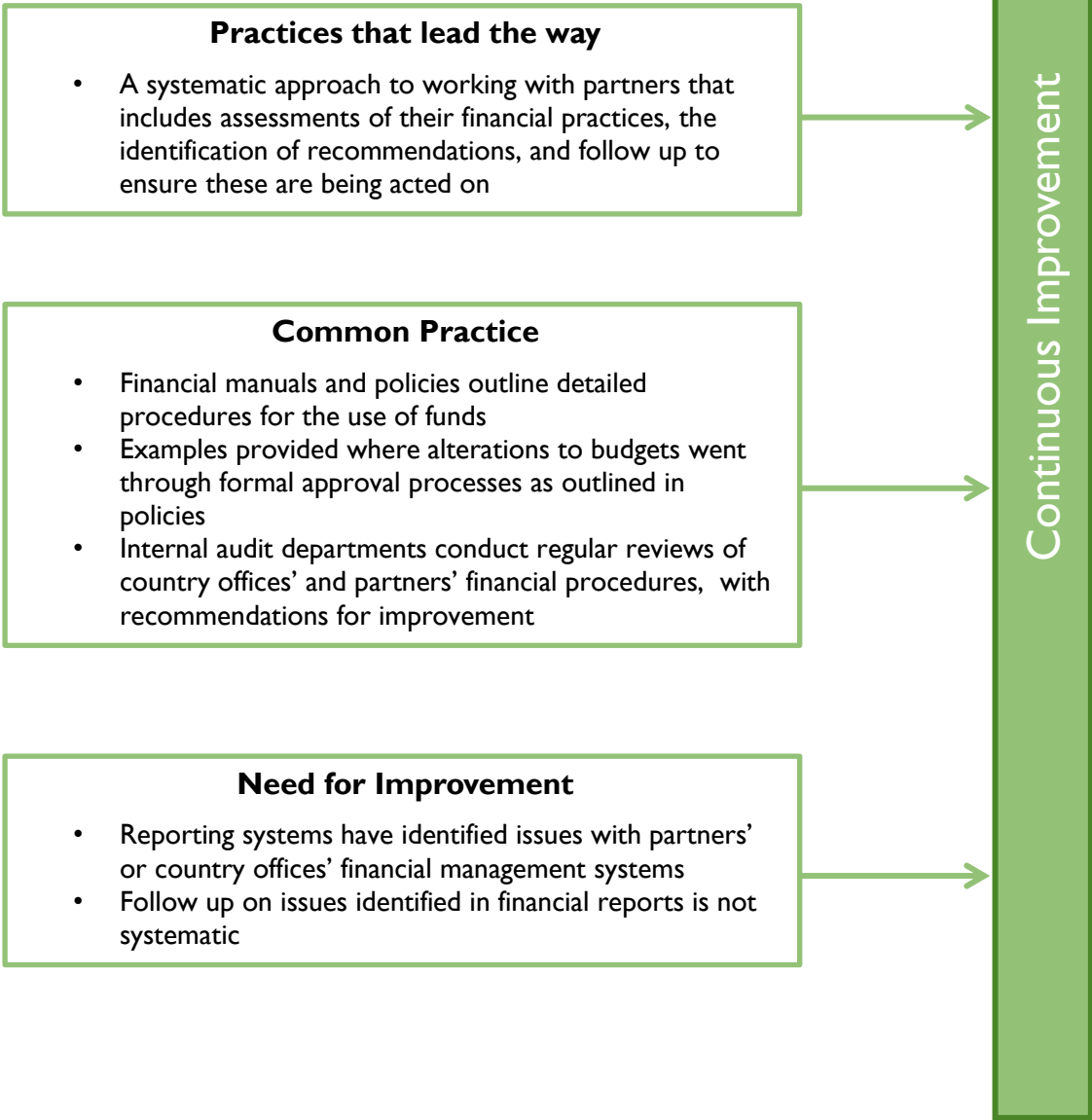
## **Need for Improvement**

While they have several assurance mechanisms that are similar in their structure to those of other agencies, Plan UK rated themselves Amber for this Way of Working, because they were not confident that these systems were working effectively to ensure the systematic review and follow-up of financial reports. Member agencies that work as part of an international federation in which the head office sits outside of the UK office tend to face greater challenges in achieving assurance for this Way of Working. Yet, while their oversight over the disbursement of UK funds may not be as direct as agencies that work directly with partners or implement directly in the field, all federated member agencies were able to provide evidence for clear and formal channels through which the UK office is provided with regular updates on the management of UK funds, as well as access to internal and external audit reports. Several member agencies' described how their organisational reporting systems had identified challenges with the financial management systems of partners or country offices, however in all cases this was now being addressed.

Figure 4: Key Practice aspects in evidence for Way of Working 1.1

## Way of Working 1.1: Documented processes are in place at the appropriate level governing the use and management of funds

**Evidence should demonstrate** that written financial procedures covering field, partner and HQ responsibilities for effective financial management are physically accessible to staff, understandable and supported by systems that ensure they are consistently applied.  
For partnership working, evidence should demonstrate our processes for ensuring partners have sufficient financial controls and due diligence procedures in place and those governing our financial relationship with partners.  
*DEC Accountability Framework Assessment Guidelines*

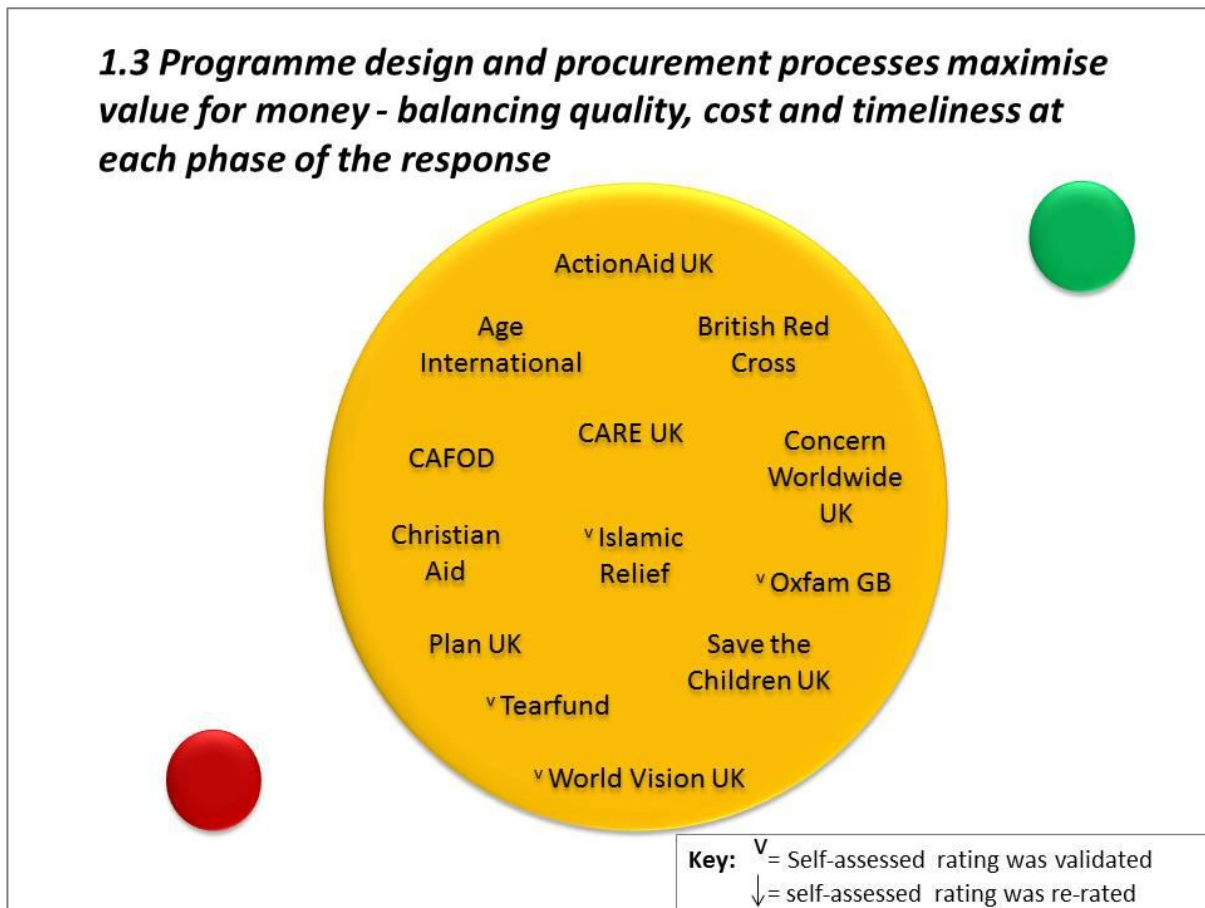


**Way of Working 1.3 Programme design and procurement processes maximise value for money—balancing quality, cost and timeliness at each phase of the response.**

**Overview**

Four member agencies were assessed for this Way of Working, on the basis of it being an Improvement Commitment for these agencies for 2013/2014. All agencies rate themselves as Amber for this Way of Working (Figure 5).

Figure 5: Distribution of RAG ratings for Way of Working 1.3



This Way of Working remains one of the most challenging requirements in the DEC Accountability Framework, reflected by the fact that no member agency rated themselves as Green for this Way of Working in 2013/14. At its core, this Way of Working commits agencies to ensure they are making the best use of limited funds in humanitarian programming, enabling assistance to go as far as it can to achieve positive impacts for disaster affected people. Providing evidence for this Way of Working, as well as achieving the assurance necessary for a Green rating, is challenging for three main reasons.

Firstly, this Way of Working is more oriented towards the UK aid environment than other Ways of Working, due to its use of the UK Department for International Development (DFID)’s preferred phrasing, ‘value for money.’ DEC member agencies that work in a federated or family approach can therefore face significant challenges in achieving the necessary assurance processes for this Way of Working, as it is viewed by some International headquarters as a UK-based concern and not a global humanitarian standard.

Secondly, considerations of how to best use resources can range from the very micro-level, in terms of procurement decisions, to the very macro-level: taking decisions about which countries to operate in or

what types of programming to engage in. Given the limit on the amount of evidence that agencies can submit for the validation process, it can be difficult to provide evidence for all relevant levels of programming to which value for money considerations might apply.

Finally, engaging in value for money considerations at the macro-level raises issues that are often viewed as controversial by humanitarian staff, such as whether it is more expensive to serve a more remote population than one that is more easily accessible and whether this implies that assistance should target the more accessible in order to achieve better outcomes for a greater number of people. As DEC agencies work towards designing and building the kind of information processes that will help them achieve assurance for the value for money of their programming, they must inevitably grapple with their organisation's position on how far these comparative assessments can be taken and how they complement their organisational values and humanitarian principles, such as impartiality and equality.

And yet, as demonstrated by the agencies that submitted evidence, this Way of Working has enabled agencies to approach the issue of effectiveness in new and substantive ways, and in some cases has been viewed as a useful influence, despite being primarily donor-driven.

### **Common Practice**

Since this Way of Working was assessed in 2011/12 there has been a notable step change in the approach of member agencies to value for money. In 2011/2012 a position paper on value for money was identified as the basic requirement for an Amber rating, which several agencies had not yet developed. This year all four assessed agencies had, or currently have, a value for money working group or focal person who has led the development of their organisation's policies on value for money, as well as a value for money position paper. Tearfund, which agreed to a re-grade to Red in the 2011/2012 assessment due to the absence of a position paper, has developed both a paper and an accompanying value for money checklist. Islamic Relief has been working with KPMG to explore how value for money can be integrated into their existing processes and procedures and is moving towards a results based management system that will focus on measuring impact, rather than outputs, to determine efficiency and effectiveness.

### **Leading the Way**

Oxfam GB and World Vision UK are both members of the DFID Programme Partnership Agreement (PPA) working group on value for money and through this group have been engaged in several interesting initiatives, including a benchmarking of the PPA members for salaries and other overhead costs. As part of its practice paper on value for money,

#### **Text box 1: Cash Programming**

In this year's assessment, a greater proportion of DEC member agencies' programming was delivered in the form of cash transfer, reflecting the broader sector-wide shift towards the use of cash in emergency programming. While some agency staff felt that cash programming does not significantly change the approach that they take to their accountability or to the DEC Ways of Working, new advantages as well as challenges arose pertaining to cash programming in several validation meetings. For example, for Way of Working 1.3, Tearfund submitted evidence for a housing rental market analysis that was undertaken by its partner organisation in Syria. This was done to determine the extent to which the provision of conditional cash transfers for rent payments was having a negative impact on local housing prices. Cash programming might therefore require more macro-level analysis for a sufficient application of Way of Working 1.3 than the cost-timeliness-quality considerations that comprise value for money with respect to the delivery of goods and services.

World Vision has developed a “Value for Money scalar tool” for scoring relevant aspects of programming against each dimension of value for money. In 2014, World Vision will take a sample of its programmes worldwide and rate them using this tool in order to provide a programmatic-level (as opposed to merely procurement-level) comparison of overall value for money. Oxfam GB piloted the use of global indicators to measure value for money, but concluded that this broad brush approach does not produce meaningful results, although benchmarking and comparisons within projects can be helpful. Beginning in 2009, World Vision has utilised a set of child well-being indicators against which each programme is monitored. Regular reporting produces an overview of child well-being and how effective each country’s programming is in achieving improvements. World Vision is working to collate these findings to support general findings for the value for money of their global programming.

### **Room for Improvement**

Tearfund have taken bold steps in enriching their organisational understanding of and approach to value for money. However, their evidence of application remains primarily at the procurement-level, as they continue to integrate position papers and new checklists into their regular programming. They have further work planned for roll out of these approaches for the coming year. If the accountability self-assessment validation process is maintained, it would therefore be of interest to assess all agencies against this Way of Working in the next round of assessments to touch base on the change processes being undertaken by the other nine agencies.

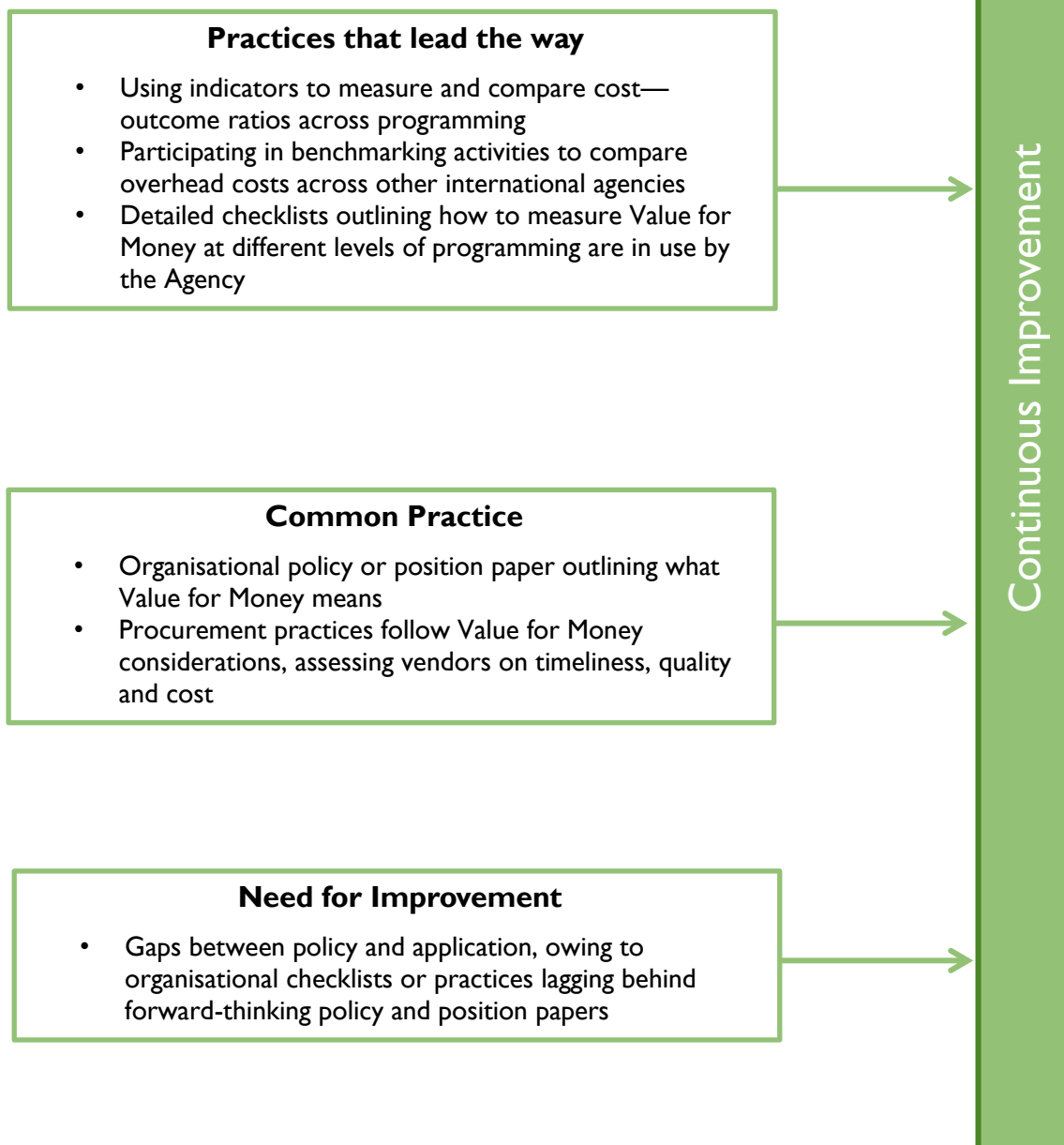


Figure 6: Key practice aspects in evidence for Way of Working 1.3

## Way of Working 1.3: Programme design and procurement processes maximise value for money— balancing quality, cost and timeliness at each phase of the response.

**Evidence should demonstrate** that we have a clear organisational position on what 'value for money' means and how this should be assessed. As a minimum, quality, cost and timeliness should be analysed together – rather than in complete isolation to each other – during the planning, implementation and evaluation phases.

*DEC Accountability Framework Assessment Guidelines*



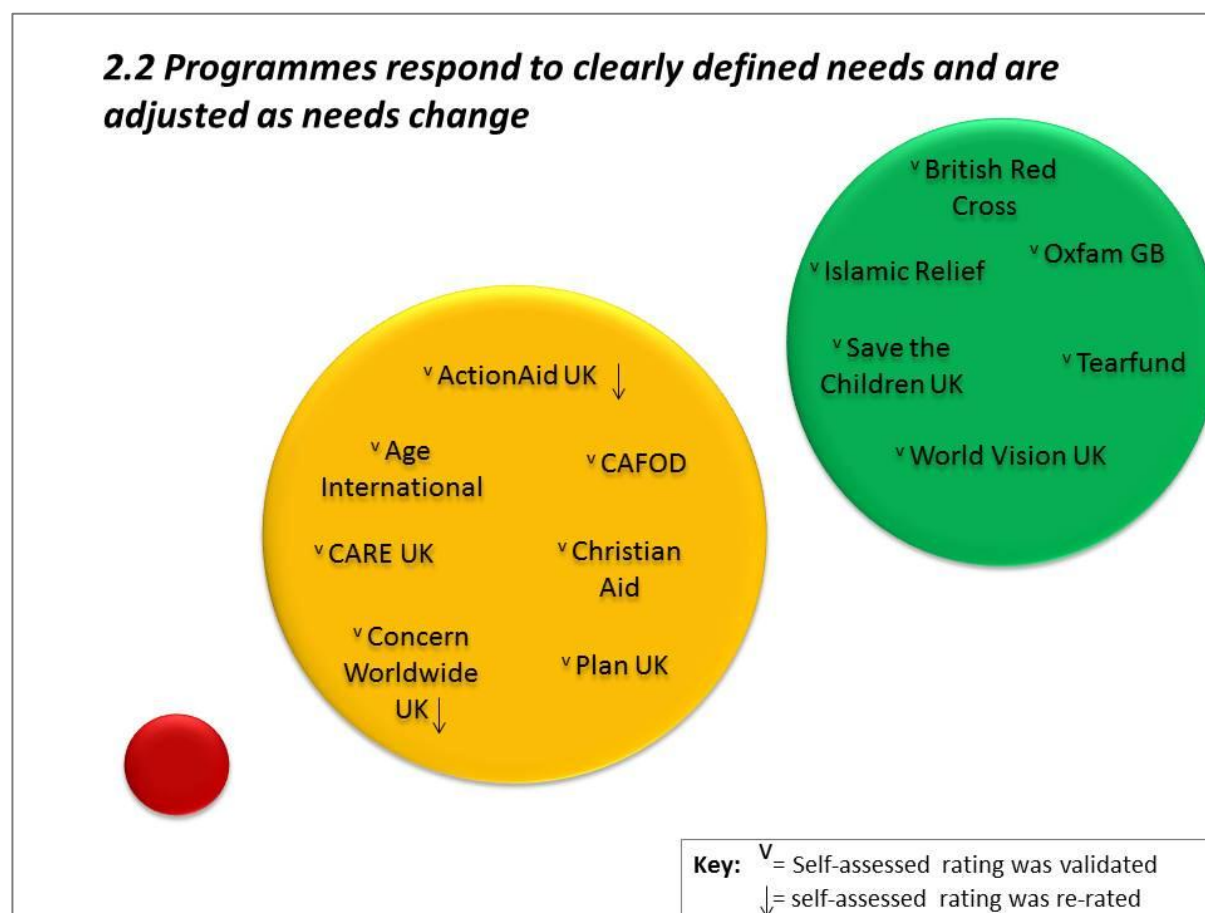
## Way of Working 2.2 “Programmes respond to clearly defined needs and are adjusted as needs change”

### Overview

All member agencies were asked to provide evidence to support their self-assessed ratings against this Way of Working. Six agencies rated themselves as Amber, and seven as Green, although Concern Worldwide UK accepted a re-grade from Green to Amber (Figure 7).

Way of Working 2.2 concerns how member agencies design their emergency response programmes to meet the needs of disaster affected people and then adapt their programmes accordingly if those needs change. Whilst this may seem an obvious aspect of service delivery, humanitarian agencies in the past have been accused of implementing projects which do not meet the most pressing needs of the affected people and of failing to adapt to changing circumstances. There are three key areas to this Way of Working which member agencies were asked to evidence: firstly the systems by which needs assessments shape programme design; secondly how ongoing monitoring picks up if needs are changing, and finally how programmes are adjusted to take account of changing needs if necessary.

Figure 7: Distribution of RAG ratings for Way of Working 2.2



### Common practice

All agencies were able to provide evidence of needs assessments, which are usually conducted within the first few days of an emergency response. These needs assessments look at the broad political, economic and geographical conditions affecting the population, as well as more specific needs, frequently established through surveys, focus groups and interviews with affected people. Often, needs assessments ask about the specific needs of different groups, such as the disabled or women, to ensure

the needs of the most vulnerable are met. For example, child focused agencies such as World Vision and Save the Children will look at the needs of children, young people and their carers and Age International focuses on the needs of older people. Agencies could then demonstrate that their programmes respond to these defined needs through project plans or applications to donors for funding which describe established needs before detailing activities that will address them. Agencies also provided examples where their monitoring systems had picked up that needs had changed and programmes were adjusted accordingly. For example, Islamic Relief initially planned to distribute temporary shelters in the Philippines, but quickly realised that families were already beginning to rebuild. They therefore changed their programme to permanent housing construction.

### **Practices that lead the way**

The agencies that rated themselves Green for this Way of Working had established evaluation processes which specifically considered whether needs assessments had shaped the programme design. In addition they could demonstrate that regular reporting, e.g. through Situation Reports, requiring information on any changes in needs and subsequent recommendations for programme adjustments.

Some agencies also provided details of new or interesting approaches to establishing needs quickly. Both World Vision and Plan UK have piloted the use of electronic cloud based systems where field staff can enter details of communities' needs, which are then uploaded, enabling this information to be analysed with greater speed. Christian Aid also described how their partners in the Philippines have formed a consortium to conduct Rapid Needs Assessments shortly after a disaster occurs, so as to maximise resources and avoid duplication of effort.

### **Need for improvement**

Whilst all agencies could show that needs assessments form the basis of their programming, for Concern Worldwide UK this was through donor driven systems of grant applications: there was no internal system which ensured this happened. Christian Aid also recognised that their local partners often lacked the capacity to conduct full needs assessments, and required further support to do this independently.

Figure 8: Key practice aspects in evidence for Way of Working 2.2

## Way of Working 2.2: Programmes respond to clearly defined needs and are adjusted as needs change

**“Evidence should demonstrate** that project proposals start with needs assessment and problem analysis before objectives as well as how project plans are flexed as new information about needs comes in.”

*DEC Accountability Framework Assessment Guidelines*

### Practices that lead the way

- Systematic processes that monitor whether communities' needs have changed, and ensure that programmes are adapted accordingly
- Piloting electronic cloud based systems to upload and analyse needs assessments quickly
- Consortiums of local partners ready to conduct rapid needs assessments before member agencies respond

### Common Practice

- Needs assessments are conducted for all emergency responses
- Examples provided where changing needs have been monitored, and led to programme changes

### Need for Improvement

- Donor driven processes for ensuring planned activities respond to needs assessments
- Local partners lack the capacity to conduct needs assessments independently

Continuous Improvement

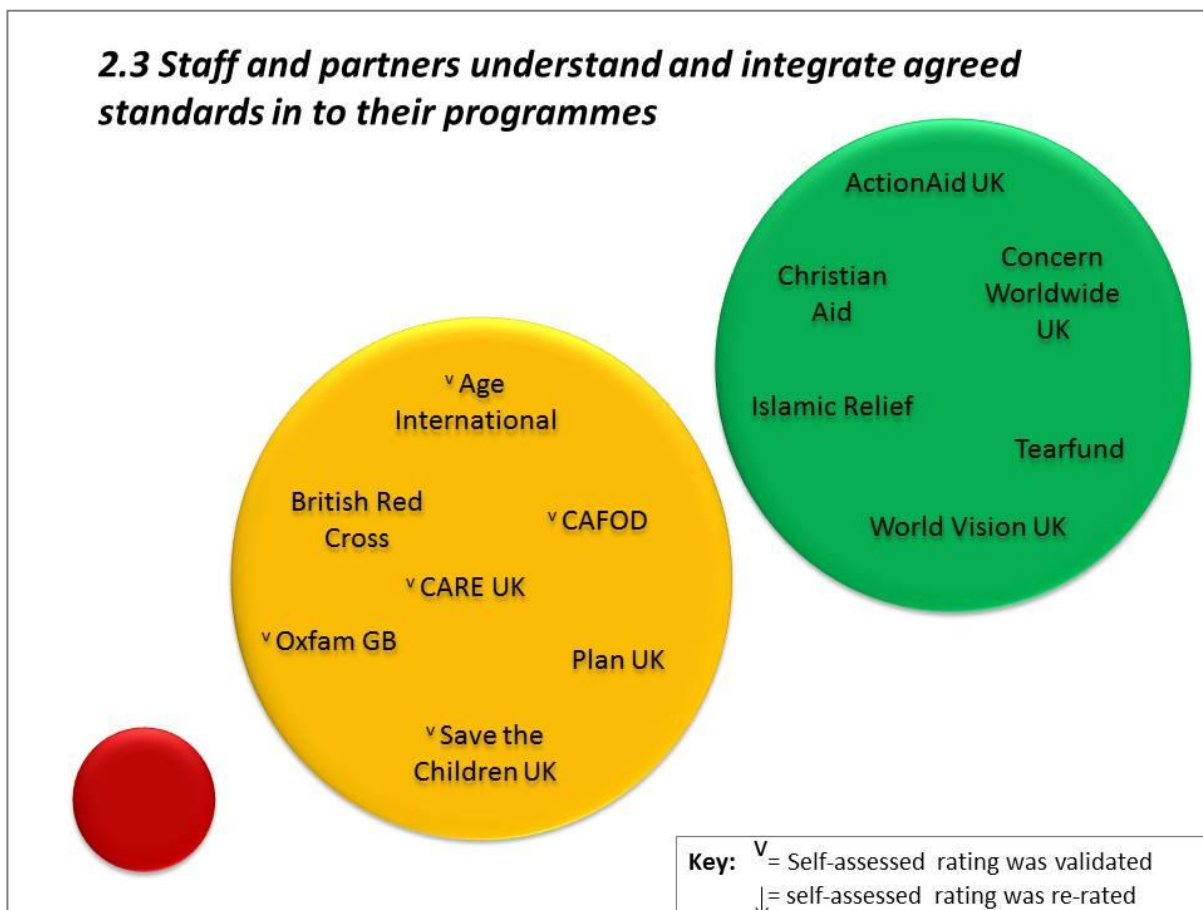
## Way of Working 2.3 Staff and partners understand and integrate agreed standards in to their programmes

### Overview

Five member agencies were asked to provide evidence against their self-assessed ratings for this Way of Working, all of whom rated themselves as Amber (Figure 8).

This Way of Working concerns how member agencies promote the principles detailed in four internationally accepted standards of Humanitarian work: the HAP- International Benchmarks, the Red Cross Code of Conduct, Sphere Minimum Standards in Disaster Response and the People in Aid Code of Good Practice. Over the past 15 years a large number of standards have been developed for the Humanitarian sector in an attempt to improve the quality and accountability of aid. The four standards above are the most widely recognised and the majority of humanitarian agencies work in adherence with these principles. The DEC Accountability Framework recognises this in its description of them as “agreed standards”. The four standards are recognised by all the DEC member agencies, although there are differences in their level of engagement with them.

Figure 9: Distribution of RAG ratings for Way of Working 2.3



### Common practice

The five agencies who presented evidence for this Way of Working had different approaches to promoting agreed standards to their staff and partners. Some provide training to their staff and partners specifically on the standards, either through workshops or on-line training modules, so that they know what is required by each one. For example, both Christian Aid and CAFOD, as certified members of HAP, are explicitly promoting their approach to accountability to affected populations to their partners.

However, both Oxfam GB and Save the Children UK integrate the principles set by the four standards into their own organisational standards and promote those to their staff and partners, alongside other principles which are important to their work.

### **Practices that lead the way**

Age International reported that in their experience, introducing training at the beginning of a response, whilst challenging, helped ensure that staff and partners understood the standards, and that it had a greater impact on their work. CAFOD partners undertake a self-assessment which identifies any gaps in their knowledge of the standards, and are then provided with supplementary support. CAFOD recognise that while it is not possible or appropriate to make it compulsory for local partners to comply with international external standards it is part of their partnership approach to encourage local partners to follow them and build their capacity to be able to do this. Whilst Oxfam GB does not explicitly promote the four standards, their Humanitarian Indicator Tool does consider whether country programmes have met the Sphere Minimum Standards, and achieved accountability to affected populations.

### **Need for improvement**

Some agencies mentioned limited resources, and the security challenges of the Syria response as constraints on rolling out training on standards to staff and partners. Whilst not an area for improvement *per se*, several agencies raised questions about promoting standards to staff and partners. Age International feels that no agency can truly be Green for this Way of Working given the quick turnover of field staff and challenges of providing training to all new staff. Unfortunately this was not tested through the validation process as all five agencies rated themselves Amber. Some agencies highlighted concerns with the appropriateness of enforcing adherence of local partners to external standards, which have been set by distant European organisations.

Figure 10: Key practice aspects in evidence for Way of Working 2.3

## Way of Working 2.3: Staff and partners understand and integrate agreed standards in to their programmes

**“Evidence should demonstrate** how we ensure that we ‘live-out our standards’ i.e. how standards are communicated to staff and partners in a contextualised format, language and medium as well as how understanding of these is monitored”  
*DEC Accountability Framework Assessment Guidelines*

### Practices that lead the way

- Providing training about the agreed standards early in the response to ensure greatest impact
- Supporting partners to identify where they need extra support with their implementation of the standards
- Evaluations include whether programmes have met the technical minimum standards set by Sphere

### Common practice

- Staff and partners provided with training in the particular four standards, through workshops or online training modules
- Key principles of the agreed standards are integrated into organisational standards, which are then shared with staff and partners.

### Need for improvement

- Limited resources, and the security challenges of the Syria response put constraints on rolling out training on standards to staff and partners
- High staff turnover making it challenging to ensure all new staff receive training

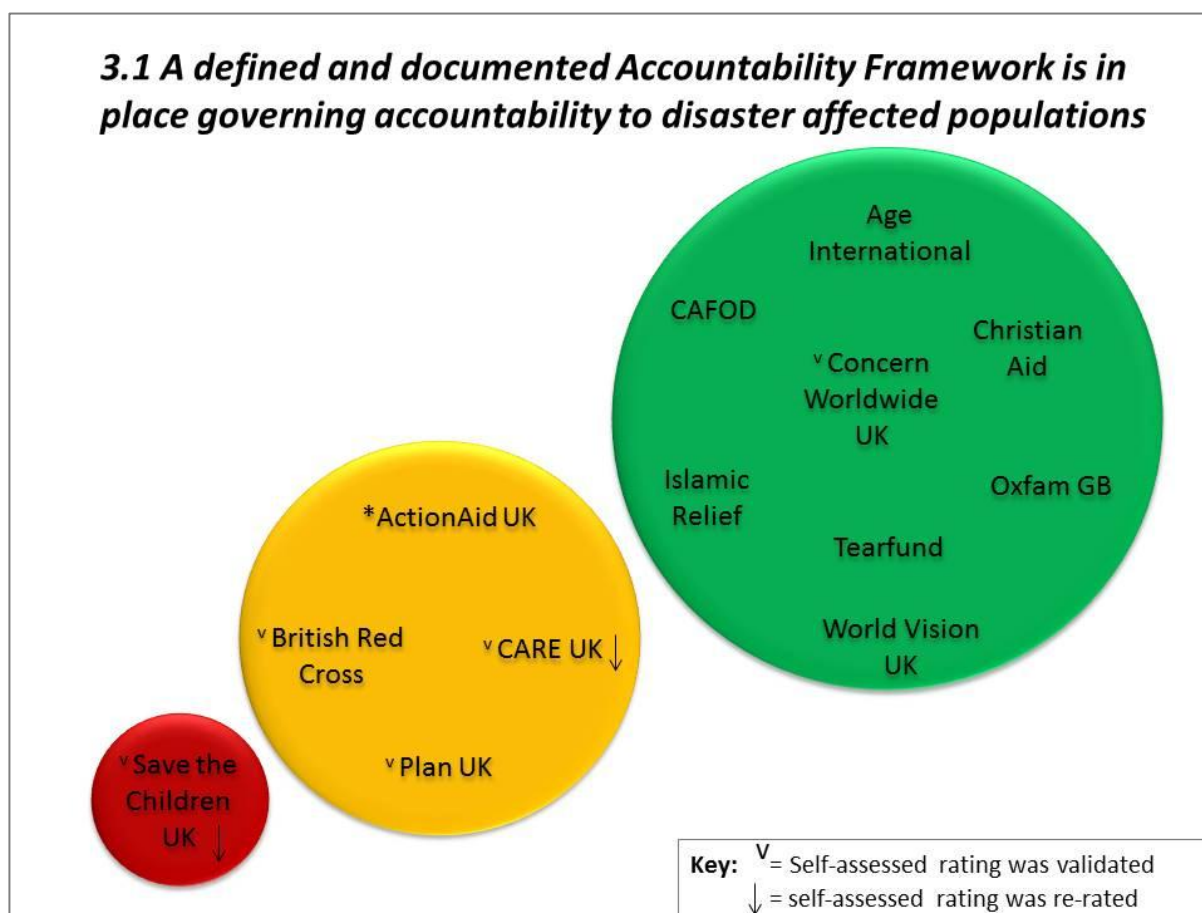
Continuous Improvement

### 3.1 A defined and documented Accountability Framework is in place governing accountability to disaster affected populations

#### Overview

Six member agencies were asked to provide evidence in support of their self-assessed ratings for this Way of Working. The majority rated themselves as Amber, although CARE International has been re-graded from Green to Amber and SCUUK from Amber to Red (Figure 11: Distribution of RAG ratings for Way of Working 3.1Figure 11).

Figure 11: Distribution of RAG ratings for Way of Working 3.1



It is now well established practice amongst humanitarian agencies that one of their principle lines of accountability should be to the people they are trying to help: to give them information about the aid provided; to ask them what they want and need; to give them opportunities to participate rather than expecting them to passively receive help; and to provide them with channels to raise concerns of complaints if needed. Making these commitments explicit in a written policy or framework is an important part of promoting accountability. The affected populations may never see the accountability framework, but it exists to push the organisation to strategically support accountability staff and budgets, and so that the agency's work in practice can be judged against the commitments it has made in principle. Crucially an accountability framework differs from accountability *guidelines*: the latter is an important way of supporting staff and partners with practical approaches to accountability but it is not mandatory.



However, the former constitutes an organisational *commitment* to achieve accountability to its stakeholders, against which it can be held.

### **Common practice**

Commitments to be accountable to disaster affected populations can be made in a specific framework, or they can be included in a wider accountability framework that includes commitments to other stakeholders such as staff, partners and donors. DEC member agencies also differ in the level at which their accountability frameworks sit: some have an organisational wide framework, such as ActionAid's Accountability Learning and Planning System (ALPS), some ask their national offices to develop their own frameworks drawing on an organisational template, such as Concern Worldwide.

Out of the six member agencies assessed for this Way of Working, five are revising their accountability frameworks. This is striking and perhaps reflects external discussions around how best to design and implement accountability standards (see Section 3). Of these five agencies, the British Red Cross and CARE International are moving from a specifically humanitarian accountability framework to one that encompasses all of their programming. Similarly Save the Children International is mainstreaming accountability and incorporating accountability standards into its new Quality Framework. Both Plan UK and the British Red Cross are in the process of developing their own accountability frameworks, recognising that the heads of their international families (Plan International and the International Federation of the Red Cross and Red Crescent Societies) would take much longer to manage this process. However, this does raise questions about how meaningful commitments to be accountable to disaster affected populations can be, considering these member agencies are not always responsible for the work implemented on the ground. Perhaps in recognition of this gap, both agencies regularly conduct activities to promote accountability to disaster affected populations to their implementing national offices.

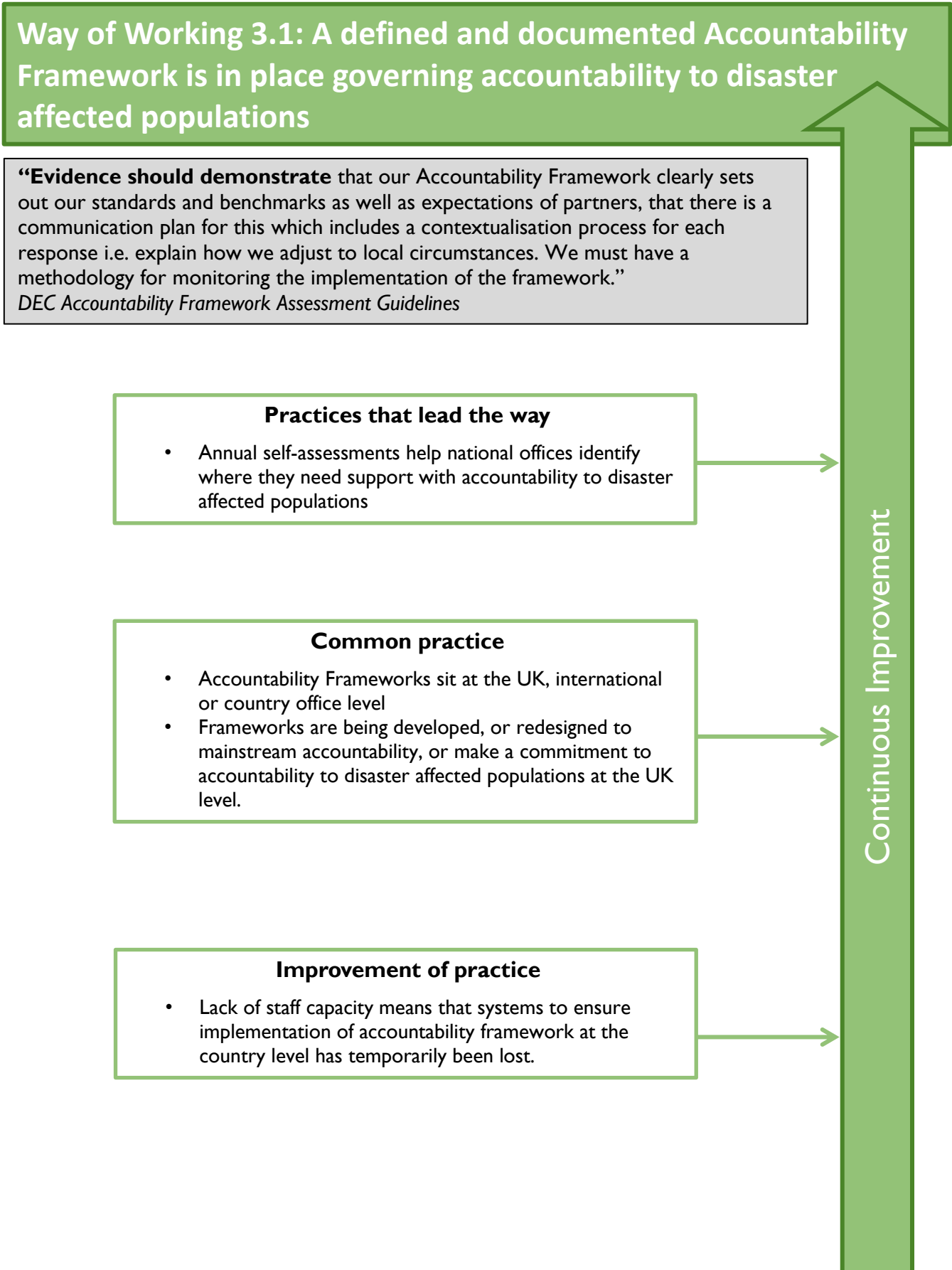
### **Practices that lead the way**

As described above, five of the six member agencies who provided evidence for this Way of Working are in the process of redeveloping their frameworks. Only Concern Worldwide UK provided evidence of assurance mechanisms. Each of their country offices completes an annual accountability to disaster affected populations self-assessment which tracks their progress against set indicators. These are then reviewed by the Concern Worldwide Senior Management Team so that any gaps or challenges can be identified and remedial support or capacity building provided. While ActionAid is still in the process of developing and rolling out its new Global Accountability Framework, once completed, this new framework will include a set of principles designed to help the ActionAid Federation negotiate multiple accountability relationships as well as measurable indicators that ActionAid will use to track its progress against the new framework.

### **Need for Improvement**

For two agencies the development of a new approach to accountability has caused a temporary re-grade in rating. For CARE UK the recent transfer to the Syria response of the staff member responsible for ensuring the global promotion of accountability standards has led to a weakening in assurance systems. Save the Children's new Quality Framework, whilst intended to mainstream accountability, only includes very brief reference to accountability to affected populations under Monitoring, Evaluation, Accountability and Learning standards (through monitoring feedback and information sharing). SCUK recognise that this is not sufficient for the Way of Working's requirement of a "defined and documented accountability framework" and so have accepted their new Red rating.

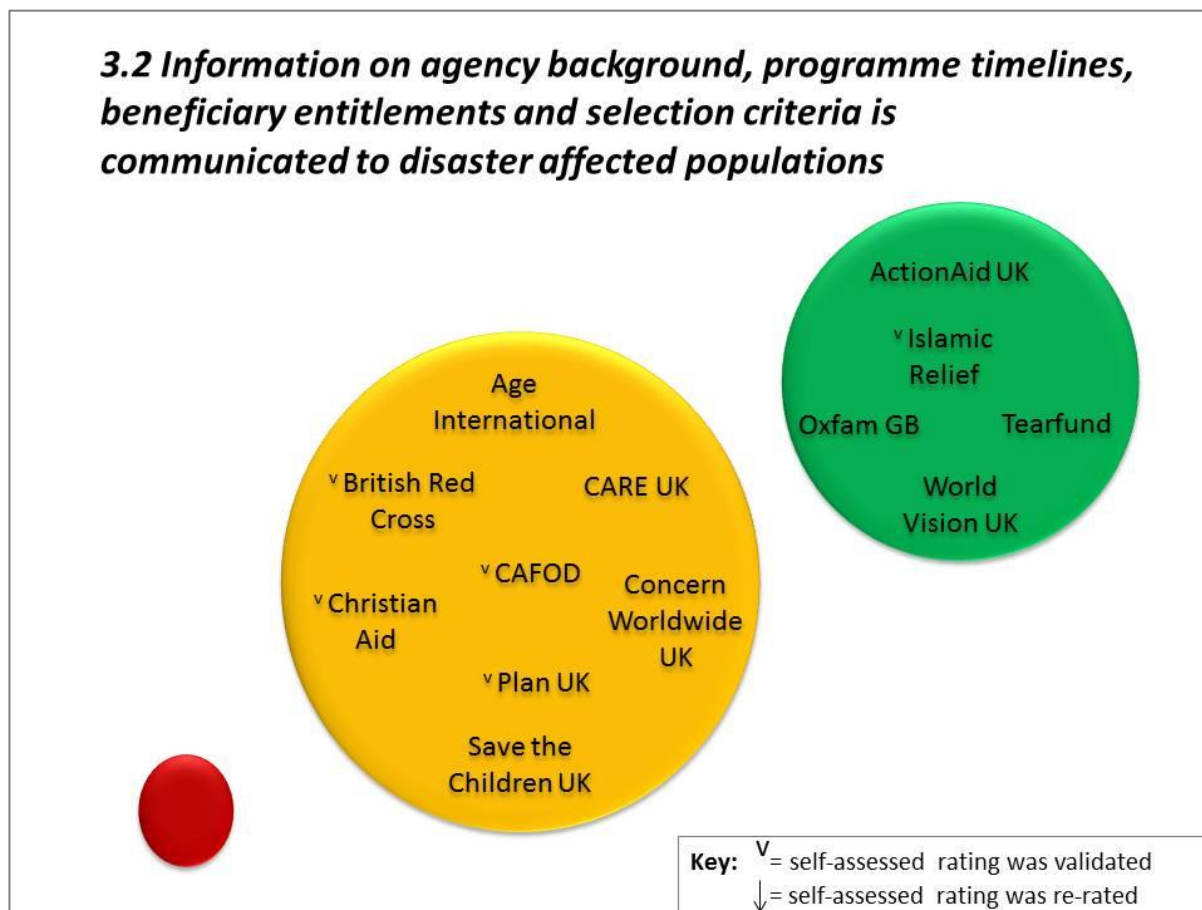
Figure 12: Key practice aspects in evidence for Way of Working 3.1



### 3.2. Information on agency background, programme timelines, beneficiary entitlements and selection criteria is communicated to disaster affected populations

Five member agencies presented evidence in support of their ratings for this Way of Working, of whom only Islamic Relief was rated Green (Figure 13).

Figure 13: Distribution of RAG ratings for Way of Working 3.2



#### Overview

Transparency is a crucial aspect of humanitarian organisations’ accountability towards disaster affected people. This Way of Working addresses how a DEC member agency shares key information about their intervention in a country: information regarding the name and background of the agency, programme timelines, how beneficiaries are selected and what the agency has committed to provide to them.

For the validation of this Way of Working, we looked at how information was communicated on these four aspects, with specific focus on how early on in a response this information was communicated. This Way of Working is particularly important for agencies working with partners, as they should ensure that the relationship between the agency and the partner organisation is communicated clearly and effectively to disaster affected people.

For this year’s assessment, the security concerns in the Syrian response context posed unique challenges to implementing multiple aspects of this Way of Working. Partner organisations reported to DEC agencies that they could not securely gather information on beneficiaries or on how they selected beneficiaries, for fear of this information being intercepted and used to target people.

## **Common practice**

Most agencies include a policy-level commitment to sharing information with disaster affected people on agency background, beneficiary selection criteria and project timelines in their organisational accountability frameworks. Agencies employ a wide range of creative approaches to communicating information to disaster affected people, including posters, meetings and SMS. Most agencies feel that this Way of Working is happening in practice but that it is in some cases difficult to evidence because of the use of informal channels for information sharing.

## **Leading the way**

Islamic Relief was the only agency to be validated for a Green rating on this Way of Working. Islamic Relief includes standards on information sharing in both its Quality Management System, against which country offices are required to carry out an annual self-assessment, as well as in its evaluation framework. While they rated themselves as Amber, CAFOD is undertaking a number of activities to advance their approach to this Way of Working with partners. CAFOD has developed induction training for all staff as well as support and monitoring of progress on meeting this Way of Working by its 60 accountability PPA DFID-funded partners

## **Need for Improvement**

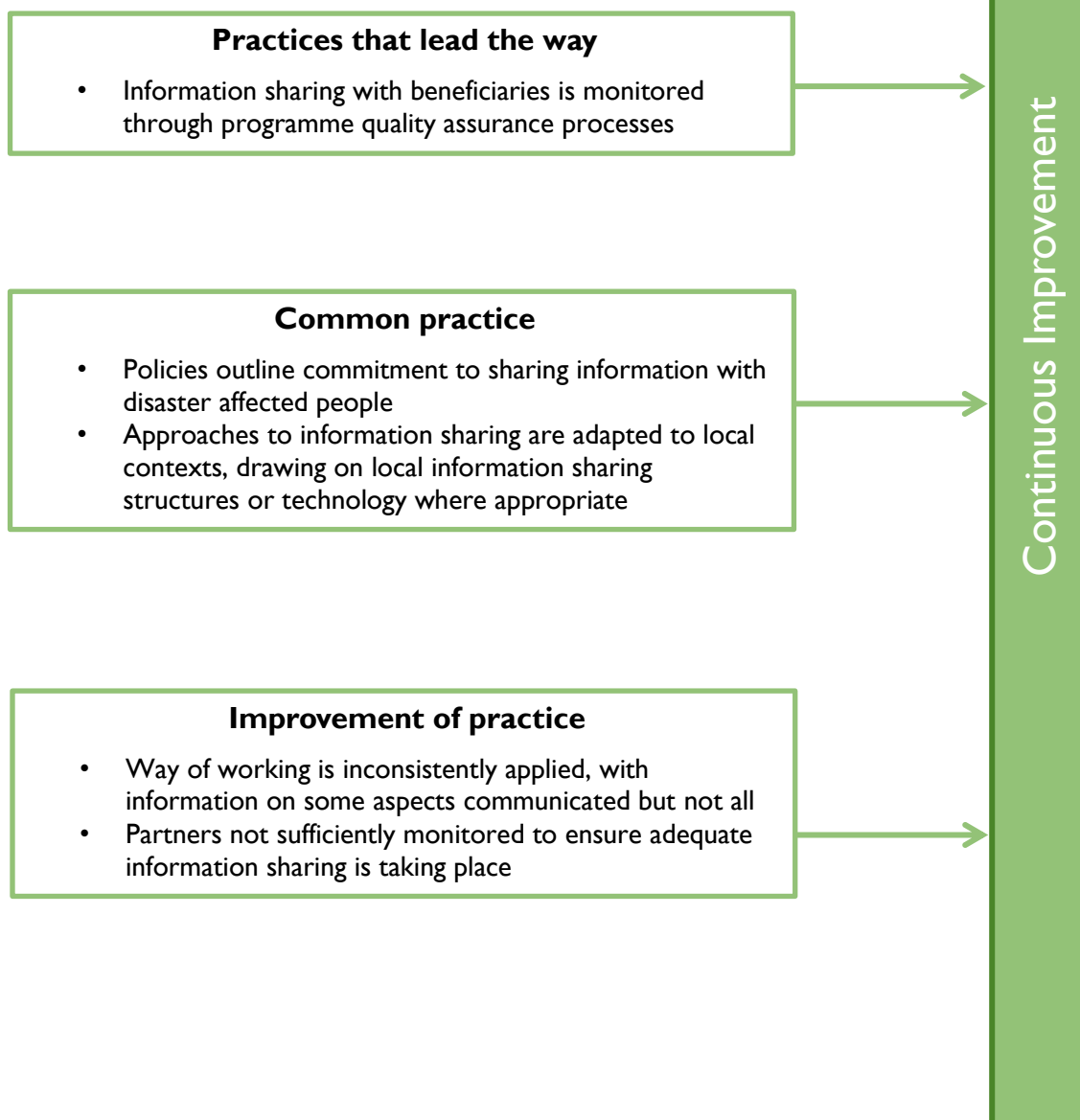
As was the case for several other Ways of Working, the security challenges in Syria made it difficult for agencies to collect evidence for this Way of Working, or to apply it consistently. Plan UK and CAFOD have drawn on informal channels for information sharing in their responses, which they feel are effective but difficult to evidence. Christian Aid has experienced difficulty in assuring that partners regularly comply with this Way of Working. Many agencies currently lack regularly occurring processes that specifically monitor how information is shared with disaster affected people throughout the course of a response, especially with partners; however, this may improve over the coming year as new accountability frameworks are implemented in several of these agencies.

Figure 14: Key practice aspects in evidence for Way of Working 3.2

**Way of Working 3.2.: Information on agency background, programme timelines, beneficiary entitlements and selection criteria is communicated to disaster affected populations**

**“Evidence should demonstrate** what information we communicate with affected populations and how we communicate this in a manner which maximises understanding, includes vulnerable groups and does not reinforce unjust social structures. For partnership working, evidence should demonstrate what expectations we have of partners in terms of sharing information with communities and how we monitor partner delivery of these.”

*DEC Accountability Framework Assessment Guidelines*

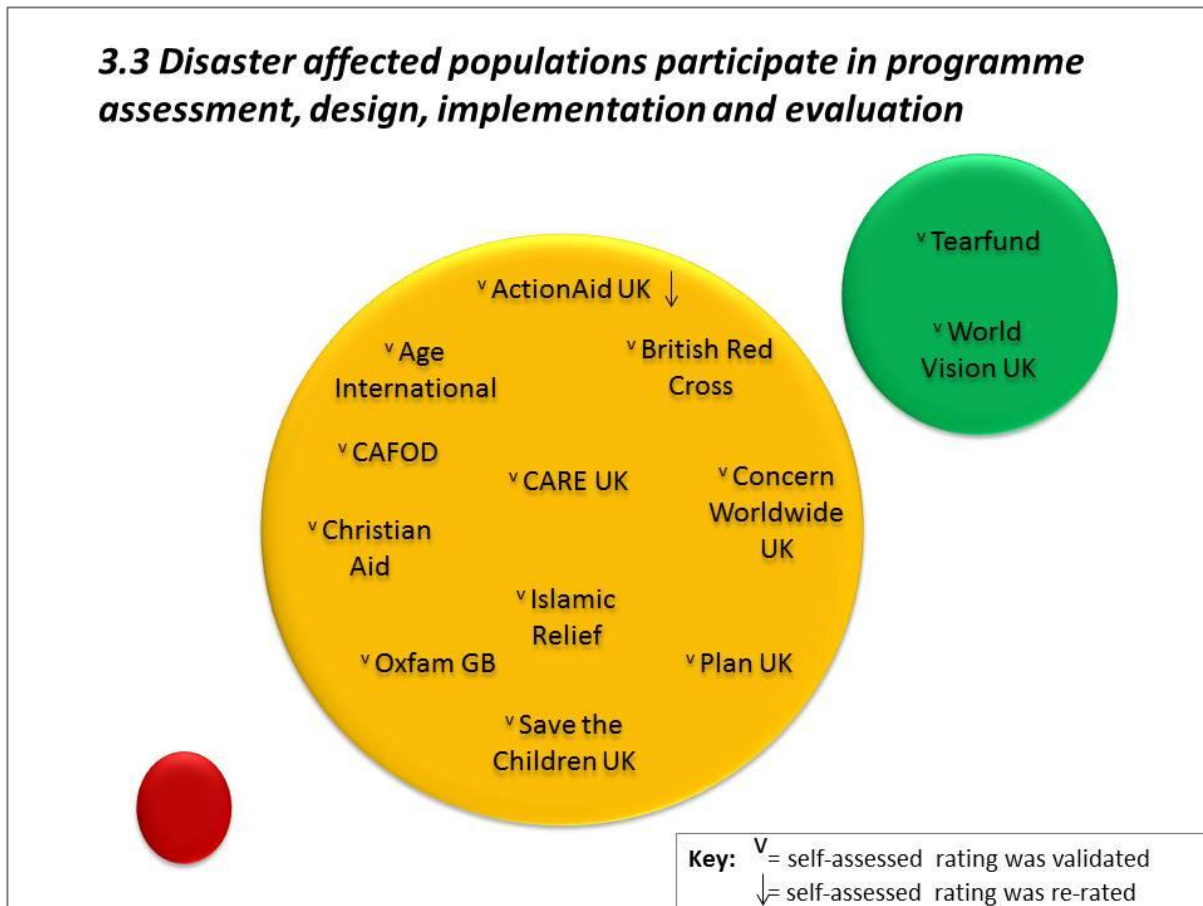


### 3.3 Disaster affected populations participate in programme assessment, design and implementation and evaluation

#### Overview

All member agencies were asked to provide evidence in support of their self-assessed ratings against this Way of Working, with the majority rating themselves as Amber (Figure 15).

Figure 15: Distribution of RAG ratings for Way of Working 3.3



Engaging with disaster affected populations is considered by most humanitarian agencies to be an important part of an emergency response. Asking communities what they need and want helps ensure the planned activities are relevant and appropriate and makes good use of resources. Involving affected people in activities helps empower them to rebuild their lives and develop new skills and can create an important sense of ownership which supports the project outcomes in the longer term. Finally, asking people for their feedback at the end of the project is an important element when establishing whether it met its stated goals. There are, however, many different ways in which people can “participate” in a project, from merely being informed about what is going to happen, to actively taking ownership of the project. In 1969, Sherry Arnstein described this as a “Ladder of Participation”<sup>3</sup>. Text box 3, taken from CARE International’s Emergency Toolkit, summarises the different types of participation in a humanitarian context.

<sup>3</sup> Arnstein, Sherry R. "A Ladder of Citizen Participation," Journal of American Institute of Planners, Vol. 35, No. 4, July 1969, pp. 216-224

For an Amber rating for this Way of Working member agencies were asked to demonstrate that they have a policy level commitment to using participatory approaches at all four stages of the programme cycle and can evidence practical application for three stages. This could be from across the two countries. To achieve Green they should show that their assurance mechanisms asked specifically about participation in all four stages of the programme cycle (rather than just generically “participation”).

### Common Practice

All agencies have policies or guidelines which promote the participation of disaster affected populations, in some cases describing “high” levels of participation such as community members actively conducting monitoring and evaluation activities themselves. However no agency was actually able to evidence examples of this level of participation except for Save the Children UK. The majority of evidence from the member agencies showed communities being consulted about their needs, given information about the project design and asked for feedback about the project success. Since the Way of Working does not specify the “level” of participation it is looking for, this was considered sufficient for Amber. Some agencies do go a step further: both Concern Worldwide UK and CAFOD showed that they promote using the Participatory Rural Appraisal technique with their partners. Oxfam, Islamic Relief and Concern Worldwide UK also form groups of local people to oversee and monitor some projects. Another common approach seen this year was cash distribution: enabling affected populations to choose the goods and suppliers they want to meet their needs (see Text Box 2)

#### Text box 2: Different types of participation

##### Types of participation in humanitarian action

**Passive participation:** The affected population is informed of what is going to happen or what has occurred. While this is a fundamental right of the people concerned, it is not always respected.

**Participation through the supply of information:** The affected population provides information in response to questions, but it has no influence over the process because survey results are not shared and their accuracy is not verified.

**Participation by consultation:** The affected population is asked for its perspective on a given subject, but it has no decision-making powers and no guarantee that its views will be considered.

**Participation through material incentives:** The affected population supplies some of the materials and/or labour needed to operationalise an intervention, in exchange for a payment in cash or kind from the aid organisation.

**Participation through the supply of materials, cash or labour:** The affected population supplies some of the materials, cash and/or labour needed to operationalise an intervention. This includes cost-recovery mechanisms.

**Interactive participation:** The affected population participates in the analysis of needs and in programme conception, and has decision-making powers.

**Local initiatives:** The affected population takes the initiative, acting independently of external organisations or institutions. Although it may call on external bodies to support its initiatives, the project is conceived and run by the community; it is the aid organisation that participates in the population's projects.

Source: [ALNAP, 2003](#) , p. 22

### **Practices that lead the way**

Save the Children have noted that in the Philippines the strong culture of volunteerism makes communities eager to engage in project activities. They are therefore piloting “high” participatory approaches, such as supporting groups of young people to conduct needs assessments, and partnering with established youth groups. They hope that by piloting these approaches in a conducive environment they will be in a good position to promote them in more challenging contexts. In Jordan, CARE International has established Information Service Centres for Syrian refugees which are manned by volunteers from the refugee community on a rolling three month basis. CARE International UK highlighted that these Information Centres go a step further however, by aiming to empower disaster affected people to take control of their own situation by providing them with support, information and contacts to begin rebuilding their lives. They suggested that empowerment of affected people should be the true aim of participatory approaches.

### **Need for Improvement**

Several agencies experienced challenges promoting a participatory approach in the Syria response countries, which was reflected in a lack of evidence of participation beyond consultations with affected people. This was particularly the case for those agencies providing evidence from their activities within Syria where the security situation is extremely challenging.



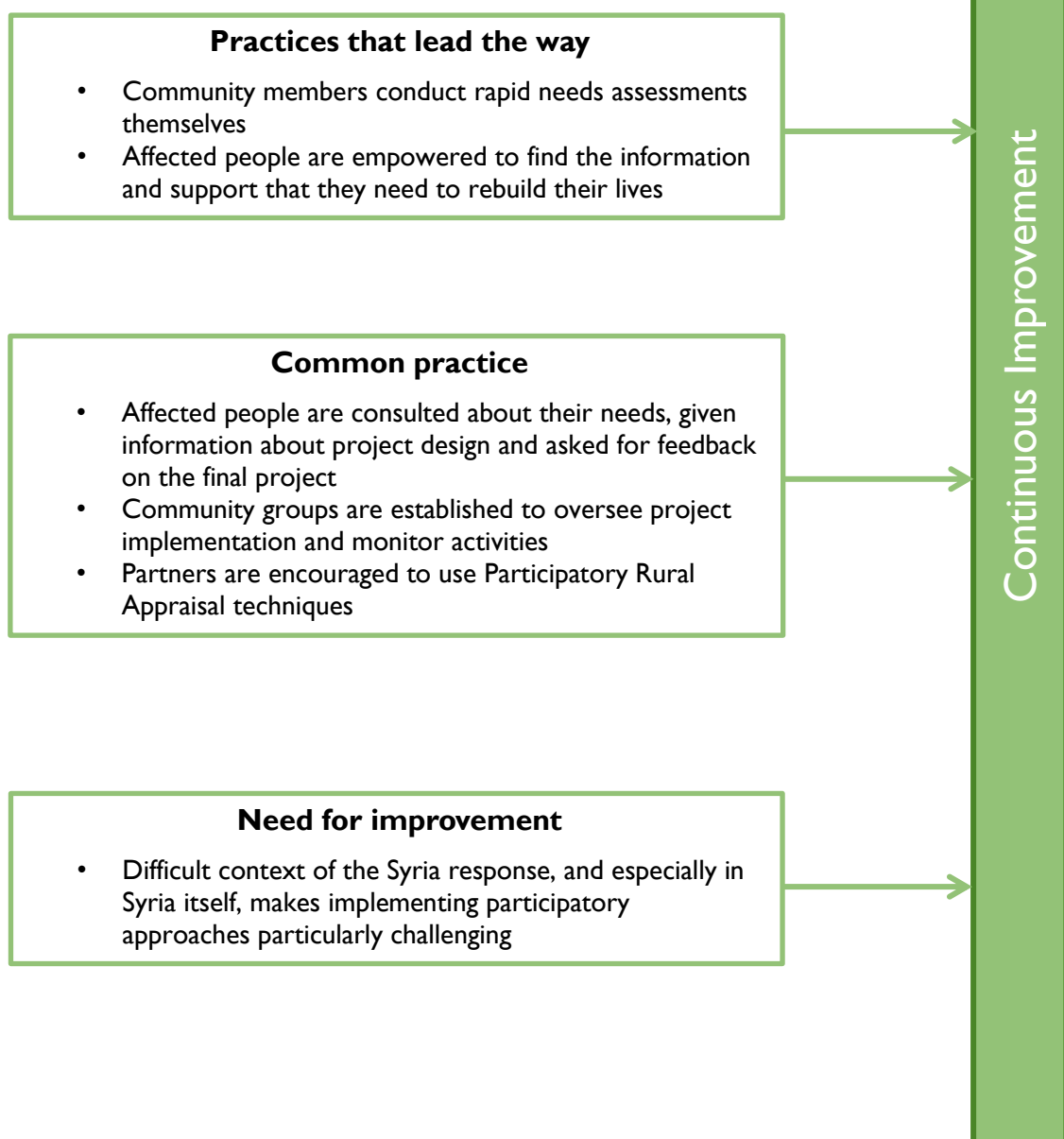
Figure 16: Key practice aspects in evidence for Way of Working 3.3

## Way of Working 3.3: Disaster affected populations participate in programme assessment, design and implementation and evaluation

**“Evidence should set out** our understanding of what participation means (e.g. minimum level of consultation, engagement of women and men, adults & children, older people etc.) and our approach to ensuring this is maintained through all phases of the response.

For partnership working, evidence should demonstrate expectations we have of partners in terms of encouraging participation of beneficiaries and how we monitor our partners’ delivery of this.”

*DEC Accountability Framework Assessment Guidelines*

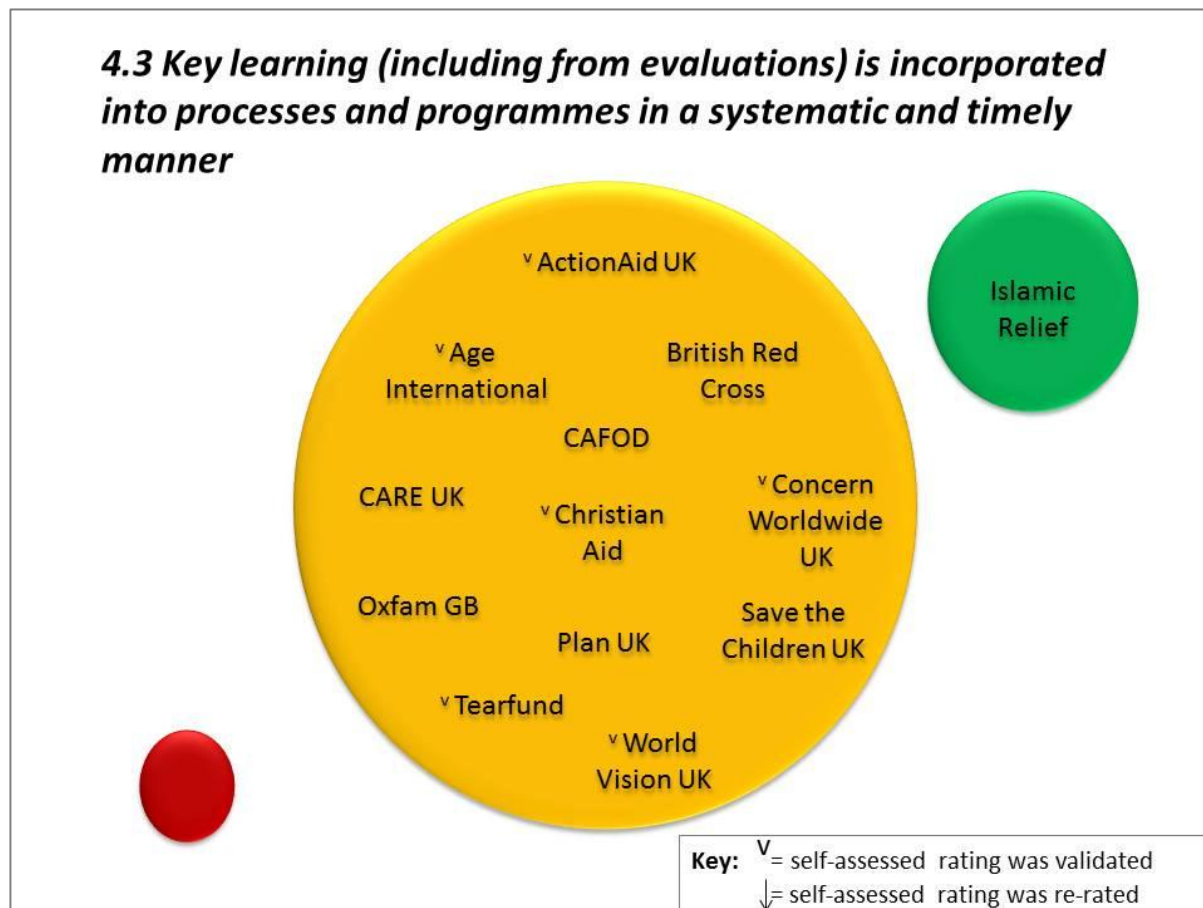


## Way of Working 4.3 Key learning (including from evaluations) is incorporated into processes and programmes in a systematic and timely manner

### Overview

Six member agencies were asked to provide evidence to support their self-assessed ratings for this Way of Working, all of whom rated themselves as Amber (Figure 17).

Figure 17: Distribution of RAG ratings for Way of Working 4.3



The fourth DEC Accountability Framework Priority states that “We learn from our experience - taking learning from one emergency to the next”. Humanitarian agencies have in the past been criticised for not learning from their experiences, and repeating previous mistakes in new emergency responses. Organisations such as the Active Learning Network for Accountability and Participation (ALNAP) and the DEC have attempted to drive a new focus on agencies learning from their own experiences, and from the experiences of their peers. However, the DEC member agencies recognise that learning remains a considerable challenge for many of them. Some consider that as large, international organisations, they can never be entirely confident that they are consistently identifying lessons and learning from them. For this reason many agencies chose to rate themselves as Amber for the four Ways of Working that sit under this Priority. The fact that only one agency has assessed themselves as Green for 4.3 demonstrates that it is an especially challenging Way of Working.

### Common practice

Perhaps because of the member agencies’ awareness of the importance of learning, alongside the converse challenges with *ensuring* learning, it is difficult to identify particular examples of practices that

lead the way, or of areas for improvement, from the evidence of the six member agencies that provided evidence.

Agencies provided evidence of project evaluations identifying lessons learnt and making recommendations for improvement. Concern Worldwide UK produce “Lessons Learnt” reports; Tearfund has introduced informal meetings before and during a response to share learning from previous responses, and promote learning within a response. Some make a concerted effort to gather learning from across responses: Christian Aid have summarised their experiences with Emergency Market Mapping and Analysis across five responses to make recommendations for the future use of this approach. Age International has taken a lead on developing technical guidance to support “age friendly” approaches to humanitarian programming in Health, Nutrition, Protection, and Livelihoods. This guidance has been rolled out to HelpAge country teams as well as promoted for use by other agencies. Both Concern Worldwide and World Vision have specific Learning Units with responsibility for gathering learning from evaluations and other reports.

It is clear however that these approaches do not fully constitute a “systematic and timely process” for incorporating learning into processes and programmes, with the exception of Age International’s “age friendly” technical guidance. Most agencies seem to rely learning being shared informally, and so it is undocumented. Presumably there is the hope that staff will take on board the recommendations of learning reports and workshops, and implement them in their work accordingly. Agency staff recognise that this is not always effective however. Concern Worldwide UK staff suggested that their Learning Unit could play a valuable role in reviewing programme plans, to ensure Learning is actually taken from one response to the next.

The above challenges raise questions about how useful the “Learning” Ways of Working are to member agencies. On the one hand their presence positions learning as an important aspect of humanitarian work. On the other, recognised challenges with the practicalities of ensuring learning and theoretical debates about whether systematic learning is even possible, prevent many agencies from ever really progressing against these Ways of Working.

Figure 18: Key practice aspects in evidence for Way of Working 4.3

*Way of Working 4.3: Key learning (including from evaluations) is incorporated into processes and programmes in a systematic and timely manner*

**“Evidence should demonstrate** how we ensure (1) that learning is taken from one disaster to the next (e.g. through change in institutional processes/policies) and (2) that learning leads to change within each response.

For partnership working evidence must demonstrate how we gather learning from and share it with our partners.”

*DEC Accountability Framework Assessment Guidelines*

**Common practice**

- Learning Units have responsibility for capturing learning
- “Lessons Learnt” reports summarise learning from individual or multiple responses
- Informal staff meetings help to share learning during the response, and from previous responses

Continuous Improvement

## 6 Improvement Commitments

As described in Section 5.1: Overview of the Validation Methodology, this year the validation process included examining whether each agency had met two of the Improvement Commitments they had set themselves in 2012/13. Agencies had provided a written update on their progress against all their Improvement Commitments as part of their Self-Assessment submission, in January 2014. For the validation they were asked to provide evidence to support their update for two Ways of Working. The validation of the Improvement Commitments had three objectives:

- To place increased importance on the role of the Improvement Commitments in the self-assessment process, in order to encourage agencies to actively use the framework as a tool for improving organisational practices. This is in line with member agency feedback after the 2012/13 validation.
- To establish whether member agencies are accurately reporting progress against their Improvement Commitments.
- To explore some of the reasons why member agencies are not meeting their Improvement Commitments.

Member agency achievements against their Improvement Commitments were also considered in last year's accountability report, but were not validated. This year, by looking in depth at two Improvement Commitments for each member agency, the consultants could analyse this component of the self-assessment process more thoroughly.

The following sections firstly consider the broader picture of Improvement Commitments, including the extent to which planned progress in ratings is actually made. Secondly it examines the reasons why member agencies often fail to fully meet their Improvement Commitments.

### 6.1 Analysis of Improvement Commitments 2013/14 and 2014/15

Table 1 presents an analysis of where the DEC member agencies made Improvement Commitments for both 2013/14 and 2014/15, under each Accountability Priority, and shows whether a change in rating was planned (Red to Amber, or Amber to Green). For 2013/14, the analysis also details whether the rating change was successful. Although member agencies are asked to provide a written update on their progress against their Improvement Commitments, they do not have to specifically state whether the Improvement Commitment has been "met" or "not met". It is therefore not possible to provide a complete analysis of the number of Improvement Commitments that were met each year. However, the number of planned rating changes achieved can provide some indication of the level of success agencies experience in meeting their Improvement Commitments for different Accountability Priorities.

Improvement Commitments are made for areas where an agency feels their organisational processes or practices need strengthening or

#### Text box 3: Tracking Improvement Commitments

CARE UK had found that progress towards Improvement Commitments could get lost from one year to the next. In order to address this, they established a process to track progress against their previous year's Improvement Commitments on a quarterly basis. Staff with responsibility for the activities detailed in the Improvement Commitments are asked to provide an update on progress. This is summarised in the quarterly report, alongside links to key documents that have been developed as part of the commitments. This also makes it easier for them to provide updates to the DEC on progress over the past year.

where there is a planned organisational change which will affect how they meet the Way of Working. The distribution of Improvement Commitments across the different Priorities of the framework provides an insight into the thematic areas where member agencies are currently focusing their attention. Table 1 demonstrates that in both years, most Improvement Commitments are made against Priorities 1: *We use our resources efficiently and effectively*, and Priority 3: *We are accountable to disaster affected populations*. This pattern holds when adjustments are made to take account of the different number of Ways of Working under each Priority<sup>4</sup>. However, further analysis demonstrates that more than a third of the Improvement Commitments made under Priority 1 for 2013/14, and nearly half for 2014/15, concern Way of Working 1.3: “Programme design and procurement processes maximise value for money - balancing quality, cost and timeliness at each phase of the response”. In fact this Way of Working singularly has the most Improvement Commitments made against it across all member agencies. As discussed on page 13, “value for money” is a relatively new term in humanitarian programming. The emphasis on improvement in this area therefore reflects how the DEC member agencies are responding to this new approach.

**Table 1: Member agency Improvement Commitments by Priority, 2013/14- 2014/15**

Priority	2013/14			2014/15	
	Number of Improvement Commitments made	Number of rating changes planned	Number of rating changes achieved	Number of Improvement Commitments made	Number of rating changes planned
<b>Priority 1</b>	27	13	5	23	10
<b>(Way of Working 1.3)</b>	10	5	1	11	4
<b>Priority 2</b>	20	11	4	13	5
<b>Priority 3</b>	25	17	2	18	11
<b>Priority 4</b>	17	8	0	14	5
<b>TOTAL</b>	89	49	11	68	31

Accountability to disaster affected populations is another key area of focus for many humanitarian agencies, particularly because of the challenges in successfully achieving this in complex or rapid onset emergencies. In addition, the current DEC Accountability Framework is more demanding of the agencies than the previous DEC Accountability Framework, in terms of accountability to affected communities. This is in line with the HAP-International Standard. Whilst many member agencies had achieved Green ratings under the previous framework’s Ways of Working on this area, they are now working to deepen

<sup>4</sup> Priorities 1 and 2 have six Ways of Working each. Priority 3 has 5 Ways of Working, and Priority 4 has four Ways of Working.

and strengthen their accountability practices, and assurance mechanisms, to meet the “new” requirements of the Accountability Framework.

Examining the success rate in achieving rating changes can also provide some insight into how member agencies experience particular challenges. More than a third of planned rating changes are successful for Priority 1: *We use our resources efficiently and effectively* (38%) and Priority 2: *We achieve intended programme objectives in accordance with agreed humanitarian standards, principles and behaviours* (36%). However, only 2 out of 17 (12%) planned ratings changes were successful for Priority 3: *We are accountable to disaster affected populations*, and none of the planned changes were achieved for Priority 4: *We learn from our experience – taking learning from one emergency to the next*, demonstrating the challenges noted with this Priority area in Section 5.

Overall, Table 1 demonstrates that although a total of 49 rating changes were planned in 2013/14, only 11, or 22%, of these planned changes occurred. The vast majority of the ratings changes in 2013/14 concerned moving from Amber to Green and therefore being able to show systematic, organisational wide assurance mechanisms. As discussed in previous reports and the 2013 DEC Accountability Framework Review, there is a substantial “step up” to enable agencies to move from Amber to Green, which can be difficult to achieve across an international organisation. In addition a number of member agencies have expressed that they do not feel comfortable rating themselves as Green until they are confident in systematic *achievement* of the Way of Working, even though that is not a requirement of the RAG rating system. One member agency staff member said that they tend to plan for increases to Green even when they know it is unrealistic, in order to create impetus for senior management to support the organisational changes planned. The low level of achievement of planned ratings changes puts into context the dramatic rise in Green ratings seen in Figure 2 for 2014/15, and suggests that the actual ratings seen next year will be more in line with the gradual improvement seen since 2011/12.

## 6.2 Analysis of achievement against sampled Improvement Commitments 2013/14

Table 2: Status of the sampled Improvement Commitments

Status	Number of Improvement Commitments
Met	6
Progressing as planned	2
Partially met	12
Not Met	6

Member agencies were asked to provide documented evidence to support the progress they had earlier described in their Submission 1. As mentioned above, although member agencies have to provide a written summary of their progress, they do not have to explicitly report on whether each Improvement Commitment has been “met”, “not met” or is “progressing”. The validators therefore discussed with each agency what they felt the status of their two sampled Improvement Commitments were (Met/ Not Met/ Progressing as planned/ Partially Met). Their submitted evidence was reviewed to confirm this status. In the meeting with the validators the member agencies were then asked to elaborate on the progress or challenges they had experienced meeting their commitments.

Table 2 presents the status of the 26 Improvement Commitments that were reviewed. Only six (23%) of the sampled Improvement Commitments were fully met. Two were reported to be progressing as planned, due to be completed next year. A further 12 Improvement Commitments were partially met: often an agency’s Improvement Commitments involve several different components, so that some activities may have been completed where others have not. However, there was variation within this range: some agencies only had a small component left to complete, some had a substantial amount of work left to do. Six Improvement Commitments were reported as not having been met at all.

Where agencies determined that their Improvement Commitments had not been met, they were asked about the reasons why this had happened. Member agencies were allowed to give more than one reason. The results are presented in

Table 3. The most common reasons given were organisational delays at the UK, International or

<b>Reasons why Improvement Commitment was not met</b>	<b>Number of responses</b>
Plans needed to be revised/changed to be more effective	1
Organisational delays (UK)	7
Organisational delays (Int./head office)	7
Unrealistic commitment/timeframe	4
Turnover in staff responsible for setting and meeting ICs	3
Other achievements under this Way of Working took place	2
<b>Where a change in rating was planned but not achieved:</b>	
Activity not completed	12
Met but activity identified by IC insufficient to achieve increased rating	3

headquarters level. This was often due to the length of time it took for plans to be approved, or new policies or procedures to be signed off. This occurred especially with members whose headquarters were not the DEC member agency, or with members with federated organisations. In several examples member agencies had abandoned attempts to introduce a policy at International level and were implementing at UK level instead.

<b>Reasons why Improvement Commitment was not met</b>	<b>Number of responses</b>
Plans needed to be revised/changed to be more effective	1
Organisational delays (UK)	7
Organisational delays (Int./head office)	7



Unrealistic commitment/timeframe	4
Turnover in staff responsible for setting and meeting ICs	3
Other achievements under this Way of Working took place	2
<b>Where a change in rating was planned but not achieved:</b>	
Activity not completed	12
Met but activity identified by IC insufficient to achieve increased rating	3

**Table 3: Member agencies' reasons why sampled Improvement Commitments were not met**

The validators examined the reasons why member agencies had not achieved planned progress in their ratings. A move from Amber to Green had been planned for 15 out of a total of 26 sampled Improvement Commitments. Surprisingly however, none of these Improvement Commitments achieved the planned rating change. This is a far higher “miss” rate than that found across the framework as a whole (see Table 1). A possible reason for this may be that the Ways of Working selected are particularly challenging for the member agencies. The analysis in Section 6.1, suggests Priorities 3 and 4 are difficult for member agencies, which is where four of the sampled Ways of Working were drawn from. Out of the 15 unsuccessful planned rating changes, 12 were due to the Improvement Commitment activities not being completed. In three cases, the member agency had actually met their Improvement Commitment activities, but had then concluded that it was still insufficient for a Green rating.

Whilst this analysis is undoubtedly limited by the number of Ways of Working examined per member agency (only two), it gives some idea of the challenges member agencies' face in driving improvement and change over an annual period. In the previous Accountability Assessment Validation report, the consultants suggested that the process could be improved if member agencies were encouraged to make their commitments SMART<sup>5</sup>. This point still stands, but the analysis above suggests that the success of an Improvement Commitment depends much more on wider organisational processes: from staff turnover, to the politics of the international family. If the Improvement Commitment process is to be revised, thought should be given as to how the DEC can encourage member agencies to work towards improvements, without penalising them for events outside their control. It also suggests that there is validity in tracking the success rates of Improvement Commitments in different thematic areas, as it may highlight where member agencies would particularly benefit from support or shared learning by the DEC collective.

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<sup>5</sup> Specific, Measurable, Achievable, Realistic and Time-bound

## 7 Conclusion

The review of the DEC member agencies' self-assessed ratings against the DEC Accountability Framework for 2013/14 has produced mixed findings. Member agencies' self-assessed performance against the 21 Ways of Working indicates a growing confidence in their ability to systematically meet the accountability and quality standards. Whilst the majority of member agencies' self-assessed ratings could be verified through the sampling technique used by the consultants, several agencies' accepted re-grades on one sampled Way of Working. This raises the possibility that for those agencies, some of their other self-assessed ratings may not be accurate. In the case of one agency, the consultants have concluded that they cannot validate their self-assessed ratings this year.

The evidence submitted by the member agencies this year covered a broad scope of their work in Humanitarian emergencies. A common theme for this year's validation process was the challenges raised by the security situation in the Syria response. Several agencies reported that limitations on information sharing and reporting, access for international staff, and training opportunities had impacted on their ability to fully meet their accountability commitments for that response. Relationships between DEC member agencies, their international "family members", and implementing partners on the ground also continues to complicate lines of accountability between donors and disaster affected populations. In particular this year's validation raised issues around the extent to which DEC member agencies' *partners* (from INGOs to local NGOs to grassroots community organisations) should be expected to meet accountability standards in the same way. At the same time, several member agencies provided evidence of their efforts to encourage their partners to achieve greater accountability, by providing training, workshops and secondments, and lobbying their international networks. Member agencies also demonstrated a noticeable improvement against Ways of Working where they have previously been assessed. In particular, agencies are exploring new ways to measure if their programmes are achieving value for money, and are developing more extensive reporting mechanisms to ensure that accountability to disaster affected populations occurs in practice.

Despite these developments however, the review of member agencies' Improvement Commitments against the DEC Accountability Framework suggests that agencies rarely fully meet the commitments they have set themselves in previous years. The most common reported challenge with meeting Improvement Commitments was organisational changes, either at the UK or International level, with staff turnover and unrealistic commitments also mentioned as reasons.

Overall the 2013/14 DEC Accountability self-assessment and validation process demonstrates that whilst the majority of member agencies continue to strengthen the accountability and quality of their work, challenges remain which can affect their performance. As the DEC moves forward with redeveloping the Accountability Framework and assessment methodology, consideration should be taken as to how best to address these challenges, and to ensure the Framework acts as a support to member agencies in their life saving work.

# Appendix 1: Validation Methodology

The validity of the member agencies' self-assessed ratings and achievement against their Improvement Commitments was determined using the following methodology.

## Selecting Ways of Working

In January 2014 each member agency submitted their self-assessed ratings against the 21 Ways of Working, with updates on their progress against their Improvement Commitments from 2012/13 and new Improvement Commitments for 2014/15. Five Ways of Working were then selected for each member agency. Each member agency was asked to provide evidence against the following Ways of Working:

- 1.1 Documented processes are in place at the appropriate level governing the use and management of funds
- 2.2 Programmes respond to clearly defined needs and are adjusted as needs change
- 3.3 Disaster affected populations participate in programme assessment, design, implementation and evaluation

These Ways of Working were selected by the DEC Secretariat and the consultants to reflect recognised areas of challenge for the member agencies, areas that had not been covered in recent validation processes, and to achieve a spread across the four Accountability Priorities.

In addition to these three universal Ways of Working, each member agency was allocated two Ways of Working from the list below. This was so that each member agency could be tested on their achievement against an Improvement Commitment that they had made in 2012/13.

- 1.3 Programme design and procurement processes maximise value for money - balancing quality, cost and timeliness at each phase of the response
- 2.3 Staff and partners understand and integrate agreed standards in to their programmes
- 3.1 A defined and documented Accountability Framework is in place governing accountability to disaster affected populations
- 3.2. Information on agency background, programme timelines, beneficiary entitlements and selection criteria is communicated to disaster affected communities.
- 4.3 Key learning (including from evaluations) is incorporated into processes and programmes in a systematic and timely manner

From the five Ways of Working allocated to each member agency, each agency was asked to provide evidence of their progress against two Ways of Working where they had made an Improvement Commitment in 2012/13. As member agencies only make Improvement Commitments against a few Ways of Working, the allocation was determined in the first instance by which Ways of Working against which the agency had made Improvement Commitments. A secondary consideration was to achieve a reasonably even distribution of the selected Ways of Working across the member agencies.

Table 4 shows the allocation of Ways of Working, and tested Improvement Commitments, across the member agencies.

**Table 4: Allocation of sampled Ways of Working and tested Improvement Commitments**

Member agency	Sampled Ways of Working (* = Ways of Working where the member agencies' progress against their 2012/13 Improvement Commitment was tested)							
	1.1	1.3	2.2	2.3	3.1	3.2	3.3	4.3
ActionAid UK	X		X		X*		X	X*
Age International	X		X*	X			X	X*
British Red Cross	X		X		X*	X*	X	
CAFOD	X		X*	X		X*	X	
CARE UK	X*		X	X	X*		X	
Christian Aid	X		X*			X	X*	X
Concern Worldwide UK	X*		X		X		X*	X
Islamic Relief	X	X*	X			X	X*	
Oxfam GB	X	X*	X	X*			X	
Plan UK	X		X		X*	X*	X	
Save the Children UK	X		X	X*	X*		X	
Tearfund	X	X*	X				X	X*
World Vision UK	X	X*	X				X	X*

### Country selection

For the selected Ways of Working member agencies were asked to provide evidence from two emergency responses, selected from a list provided by each member agency. All member agencies were asked to provide evidence from at least one country of the DEC funded Syria response, but were given the option of whether to include non-DEC countries for their second country. Table 5 presents the countries for which each member agency was asked to provide evidence. Member agencies were given six weeks to provide practical evidence that their self-assessed ratings for the five selected Ways of Working were valid, and that they had made progress against their Improvement Commitments as described.

**Table 5: Countries for which each member agency submitted evidence**

Member agency	Country 1	Country 2
<b>ActionAid UK</b>	Lebanon	Myanmar
<b>Age International</b>	Jordan	Philippines
<b>British Red Cross</b>	Syria	Jordan
<b>CAFOD</b>	Syria	Ethiopia
<b>CARE UK</b>	Jordan	DRC
<b>Christian Aid</b>	Iraq	DRC
<b>Concern Worldwide UK</b>	Lebanon	Bangladesh
<b>Islamic Relief</b>	Jordan	Pakistan
<b>Oxfam GB</b>	Lebanon	DRC
<b>Plan UK</b>	Syria	Bangladesh
<b>Save the Children UK</b>	Lebanon	Philippines
<b>Tearfund</b>	Jordan	Ethiopia
<b>World Vision UK</b>	Syria	Jordan

### Validation process

The member agencies sent the consultants electronic copies of their evidence of policies, processes and practices for their five selected Ways of Working in the chosen countries, and of progress against the two Improvement Commitments. The consultants conducted an initial review of the evidence, and then met with each member agency individually. During the meeting they discussed:

- The meaning of each Way of Working
- The contextual conditions in each country response, and the impact that this had on the evidence provided
- Any questions the consultant had about the evidence provided, such as how it fitted into other organisational processes
- Where additional evidence was required to support the self-assessed rating

- The progress the member agency had made against their two selected Improvement Commitments, and any reasons why the Improvement Commitments had not been met

Following the validation meeting the member agencies had one week to provide any additional evidence required to support their self-assessed ratings. The consultants then drew conclusions about whether they could consider each member agency's sample set of ratings to be valid, and on this basis whether the broader set of 21 self-assessed ratings could be determined to be accurate. The validators undertook these considerations in discussion with the DEC Secretariat.

### Comments on the methodology in the 2012/13 assessment

As described in Section 3, the DEC is currently undergoing a review of the function and content of its Accountability Framework and the assessment process. In support of this review, the One World Trust outlines four main issues affecting the strength of the validation process this year that arose from the new approach taken to selecting the sample countries and the Ways of Working:

1. This year, following feedback, the member agencies provided a list of country responses they were willing to include in the DEC Accountability Framework validation process. This meant that agencies knew roughly which countries would be assessed and so could make their self-assessed ratings accordingly. For example they all knew that they would have to provide evidence from the Syria response, which has been a recognisably challenging situation, and so arguably may have been more cautious in their initial self-assessed ratings.
2. The methodology this year involved selecting Ways of Working where agencies had made an improvement commitment so that progress against their commitment could be tested. This necessarily meant that they were Ways of Working where member agencies felt they could do better. For this reason, on those five Ways of Working there is a noticeable predominance of Amber ratings amongst the tested agencies. This skews the overall picture of achievement and good practice for these five Ways of Working. It is also possible that we may have seen more re-grades amongst the member agencies, had more Green ratings been tested, since it is recognised that it is much harder to evidence a Green rating.
3. Evidencing assurance: there continues to be disagreement across the agencies as to what is required for a Green rating. Some agencies feel that Green indicates assurance mechanisms *and* consistent application of a Way of Working, while others feel that no agency can ever be perfect in applying a Way of Working, and that therefore the *presence* of assurance mechanisms are sufficient. The One World Trust validators have always taken the latter approach in the validation. Despite what might be viewed as a weaker requirement for Green, it remains very challenging for agencies to find sufficient evidence to demonstrate they have effective assurance mechanisms in place that provide them with oversight on how a Way of Working is being upheld across their humanitarian work. The long discussions had with some agencies to try and "find" assurance mechanisms suggests they grade themselves more by instinct than by confidence in the existence of an assurance mechanism. Often they turn out to be right, but finding the mechanisms can be time consuming. Furthermore the inherent point of an assurance mechanism is that it provides the UK office with systematic reporting: the "hunt" for an assurance mechanism suggests this is not in fact occurring. Similarly, other agencies have assurance mechanisms that could be sufficient for Green, but remain at Amber because they do not "feel" that their performance is consistent.
4. The extent to which Agencies work through partners continues to pose a challenge to the evidence validation. The majority of agencies work through national partners in the country, or through "sister" agencies, or international NGO partners, and so are at quite a distance from what happens in the field. The guidelines are very lenient on what agencies working through

partners are required to provide as evidence: merely proof that they support their partners to achieve this Way of Working. Some agencies do try to provide practical evidence of application by their partners, but others can just provide basic evidence of workshops or support staff. Revisions to the Framework need to recognise the different way member agencies work.