World Vision

World Vision International

Accountability Report

Fiscal Year Ending September | 2018

World Vision is a Christian relief, development and advocacy organisation dedicated to working with children, families and communities to overcome poverty and injustice. Inspired by our Christian values, we are dedicated to working with the world's most vulnerable people. We serve all people regardless of religion, race, ethnicity or gender.

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President's statement

World Vision is a movement of people motivated by our desire to serve God and help children to break free from poverty, especially those in the hardest, riskiest and poorest places.

We intend to be transparent and accountable for how we operate, and this Accountability Report is an important tool for achieving that.

Here are a few of the other key ways we're improving our accountability.

World Vision's strategy, called *Our Promise*, focuses on supporting millions of children to move out of absolute poverty. It is aligned with the **Global Standard for CSO Accountability**. It's literally our promise to help girls and boys to achieve lives free of need and full of opportunities. It embraces the real possibility of bringing extreme poverty to an end by 2030. To achieve that, we are focusing our investment on fragile contexts.

We track the progress of *Our Promise* against the Global Standard using high-level indicators. Four of these indicators are focused on the impact of our programmes. This helps us to uphold the highest professional benchmarks when evaluating our work.

Our child well-being aspirations capture our vision that children should experience life in all its fullness – encompassing their physical, intellectual, social and spiritual development. Through our strategy, we are focusing more on collaborating and advocating with partners, for greater impact.

World Vision's impact goals align with the **Sustainable Development Goals**, and capture outcomes in individual children and communities. This reflects our intention to empower children and their communities to take a lead in promoting sustainable change.

As a **faith-based NGO,** we are open about our relationships with faith communities of all types as we address development challenges with them. We recently published our research on interfaith engagement in fragile contexts in the **Central African Republic** and the **Philippines**. Our research is sparking interest from institutional donors and our peer NGOs.

As a **child-focused organisation,** we apply sector-leading standards and protocols to keep children who participate in our programmes and activities safe. In 2018, World Vision

adopted a **Partnership Management Policy on Child and Adult Safeguarding**, to update and broaden the Child Protection Standards which were previously in place since 2000.

The policy supplements the **Code of Conduct**, which has addressed sexual exploitation and abuse of beneficiaries since 2003. The new policy focuses on protecting all children, anywhere, from harm caused by World Vision employees and affiliates. Further, it commits us to protecting adult beneficiaries from harm caused by World Vision employees or affiliates in any of our operating locations. World Vision uses its global Integrated Incident Management system to report safeguarding incidents in communities where we work.

We support the **UN Global Compact,** a voluntary initiative to implement common principles of sustainability in support of UN goals. World Vision continues to promote the Ten Principles of the Global Compact with respect to human rights, labour, environment and the prevention of corruption.

World Vision is committed to work towards **gender equality** in all of our operations, including staffing.

We appreciate your support and interest in World Vision's work. In sharing our commitment to accountability, you help us to continually improve. That is going to help us keep *Our Promise* to vulnerable children.

Andrew Morley
President and CEO,
World Vision International

Introduction

World Vision International has published an accountability report (or update) every year since 2007. This reflects our commitment to being transparent and accountable to our stakeholders, and our desire to learn from them as we seek to be even more effective in pursuing our mission.

This accountability report is the first produced using updated guidelines developed by Accountable Now in 2018, reflecting the members' adoption of the **Global Standard for Civil Society Organisation (CSO) Accountability**[1] as the sector standard to which we report.

The Global Standard for CSO Accountability has 12 commitments divided into three clusters and reporting against them is organised into 38 questions. This report is structured around these three clusters, with each section responding to one question,[2] but we also show how our core values and current strategy, what we refer to as ***Our Promise***[3] (comprising five strategic imperatives and four mindsets), are aligned to those standards and drive us towards making progress in meeting them.

Figure 1: Summary of Global Standard for CSO Accountability and World Vision core values and strategy

The report includes operations of World Vision International and all other offices using the World Vision name, as well as our microfinance arm, VisionFund International, and its network of microfinance institutions. Certain information is noted as relating only to World Vision International (for example, board structure and executive compensation). The report covers our 2018 financial year (1 October 2017 to 30 September 2018) and all references to 2018, unless otherwise indicated, refer to this financial year, not the calendar year.

We also publish a shorter overview of World Vision's work during 2018, which also functions as the executive summary of this report and is available at **https://www.wvi.org/PartnershipUpdate2018**

1 http://www.csostandard.org/
2 Each subsection number and heading relate to the questions developed by Accountable Now as part of their reporting guidelines, https://accountablenow.org/wp-content/uploads/2019/02/Revised-Reporting-Questions.pdf.
3 See https://www.wvi.org/ourpromise2030/

SECTION 1: WHAT WE HAVE ACHIEVED

GLOBAL STANDARD FOR CSO ACCOUNTABILITY

Commitment 1: Justice and Equality
We will address injustice, exclusion, inequality, poverty and violence to create healthy societies for all.

Commitment 2: Women's Rights and Gender Equality
We will promote women's and girls' rights and enhance gender equality.

Commitment 3: Healthy Planet
We will protect the natural environment and enhance its ability to support life for future generations.

Commitment 4. Lasting positive change
We will deliver long-term positive results

The first cluster of commitments in the Global Standard represents the shared ambitions of civil society organisations, recognising that each civil society organisation will have a particular focus. The first two of World Vision's six core values communicate how, founded upon our Christian faith, we are committed to the poor, and our current strategy elaborates on how this means focusing on particular areas where we have expertise and in fragile contexts where the most vulnerable children live.

A: The impact we achieve

A1: Our mission statement and theory of change

World Vision is a Christian relief, development and advocacy organisation dedicated to working with children, families and communities to overcome poverty and injustice. Inspired by our Christian values, we are dedicated to working with the world's most vulnerable people. We serve all people regardless of religion, race, ethnicity or gender. A fuller elaboration of our mission statement is on our **website**[4].

Our theory of change is summarised in our Global Impact Framework (see Figure 2). Reading from the top down, the 'child well-being aspirations' encapsulate our vision that children experience life in all its fullness, encompassing their physical, intellectual, social and spiritual development. Our impact goals align with the Sustainable Development Goals and capture both outcomes in individual children and communities, reflecting our programming focus on empowering children and their communities to promote sustainable change. We implement a set of core project models in five sectors (child protection, health and nutrition, WASH [water, sanitation and hygiene)], education and livelihoods) and work with a range of participants and partners in all of the three main programming types: humanitarian response, community development and advocacy. Increasingly we are finding that we need to engage in ways that transcend these programming types, and have been developing a fragile contexts programming approach that is founded on rigorous and regular context analysis.

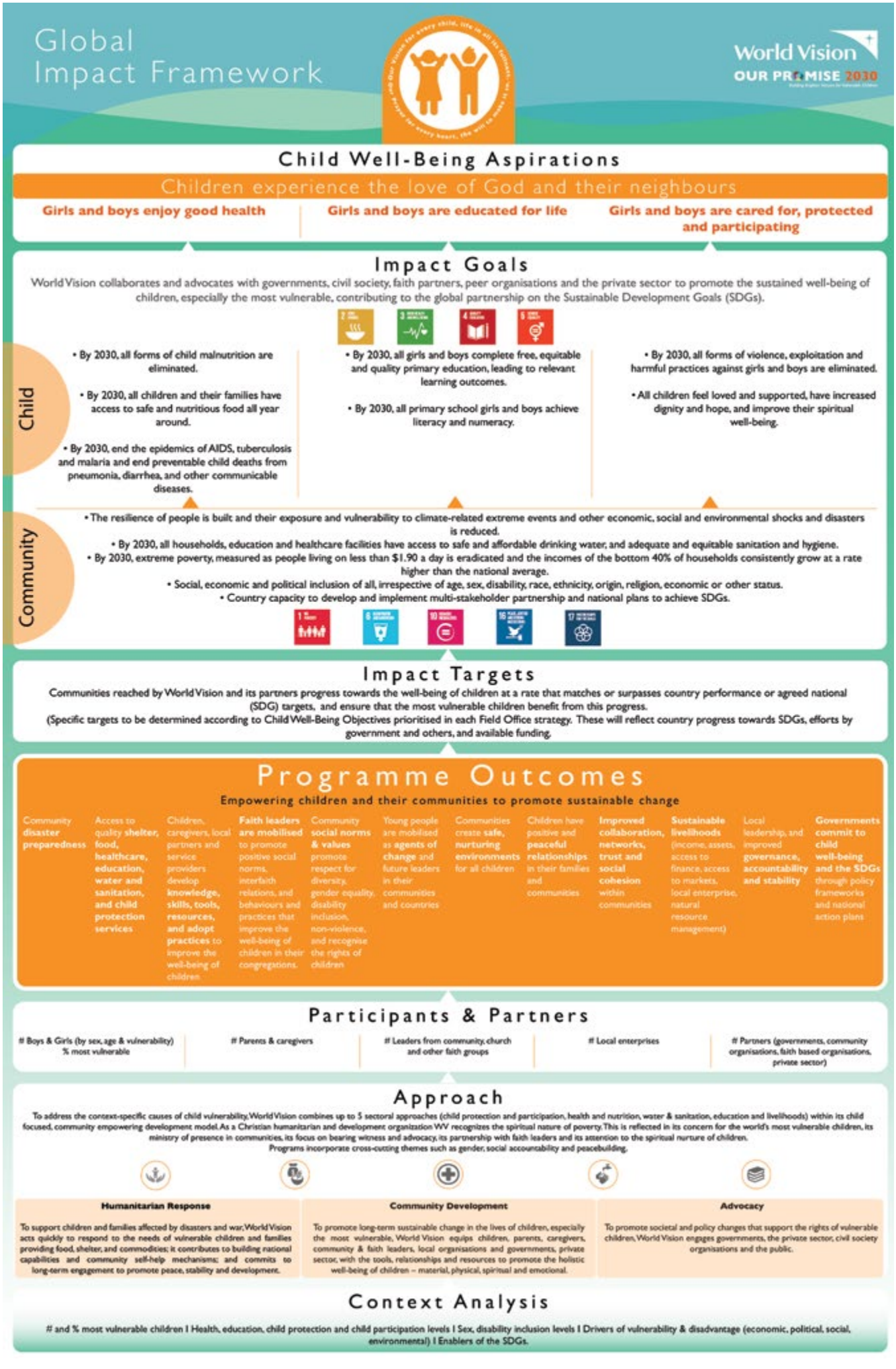
A2: Key strategic indicators for success and how we involve stakeholders in developing them

World Vision's contribution to the Sustainable Development Goals is guided by our strategy: ***Our Promise***[5]. Success in delivering the strategy is assessed through 15 high-level indicators that the World Vision International board use to hold the organisation to account. These indicators were developed with input from subject-matter experts and representatives of World Vision field and funding offices and reflect imperatives at this first stage of strategy implementation. They cover all aspects of the organisation, though four in particular relate to impact:

1. percentage of most vulnerable children among all children reached by World Vision programming
2. number of children reached through faith programmes carried out in partnership with churches and other faith-based organisations
3. number of vulnerable children for whom World Vision contributed to more than one government policy change or policy implementation addressing the root causes of vulnerability, and where there is some evidence of implementation of at least one of the policies (cumulative)
4. number of policies related to allocating, increasing or defending government funding to address ending violence against children, to which the Ending Violence Against Children Campaign has made a significant contribution over the last fiscal year.

4 https://www.wvi.org/our-mission-statement
5 https://www.wvi.org/our-approaches-change/our-promise

Figure 2: World Vision Global Impact Framework



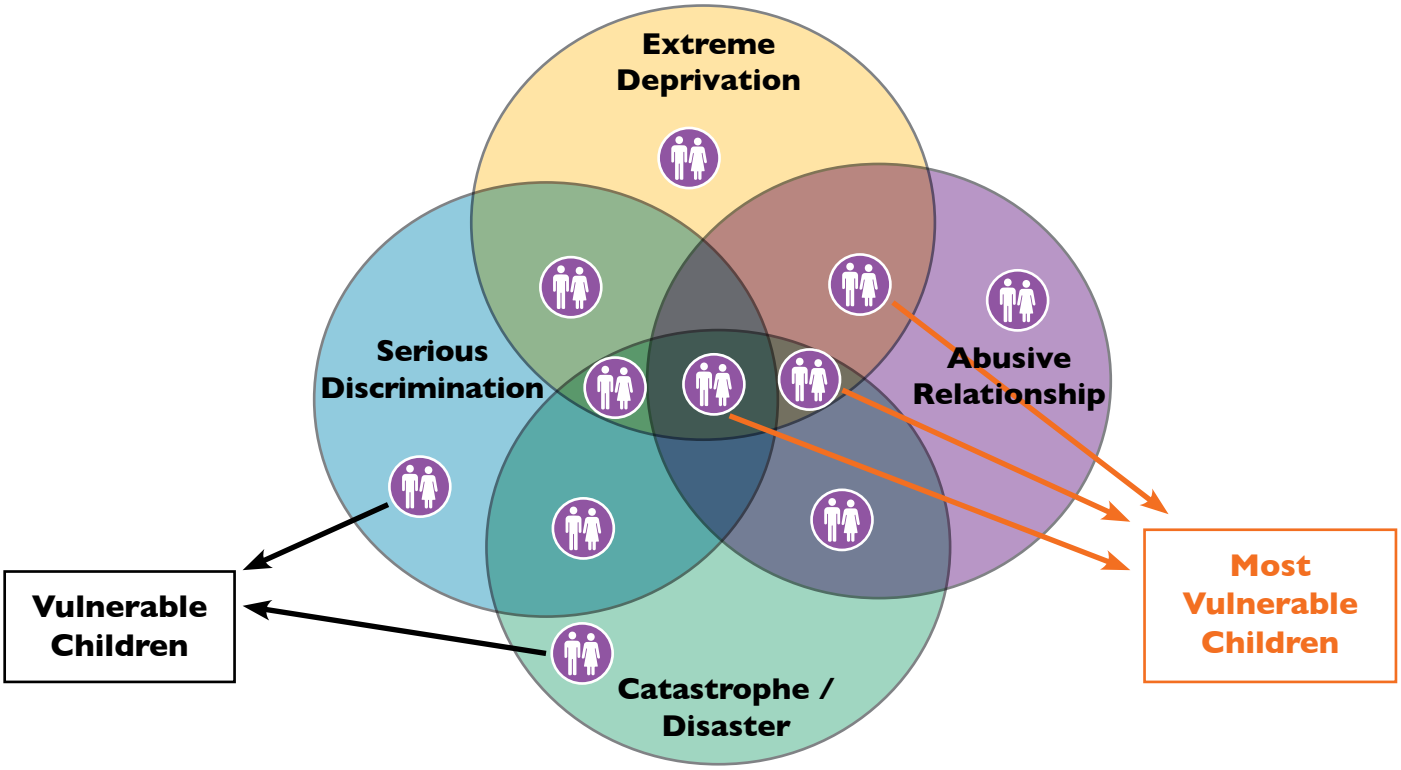
Each field office contextualises the *Our Promise* strategy and sets its own impact targets, aligned with our Global Impact Framework and national government goals. To guide offices in this process and ensure consultation with stakeholders, we piloted in 2018 a standardised Country Strategy Implementation Plan process, which was developed through a participatory 'kaizen' (continuous improvement) approach involving field-office and funding-office representatives as well as subject-matter experts from World Vision's Global Centre (those elements of World Vision International providing global oversight, coordination and support). This process provides a suite of tools and documents for field offices to set quantified impact targets aligned with external benchmarks, including local SDG targets, and to outline the means of achieving them, the cost of achieving them, and indicators to track progress.

A3: Progress achieved and difficulties encountered against these indicators

Analysis of progress towards our wider goal of the sustained well-being of children is produced on a biennial basis and shared through our **child well-being reports** (the latest being for the period 2016 and 2017).[6] In this report we focus on these four high-level impact indicators introduced above.

The first (percentage of most vulnerable children [MVC] among all children reached by World Vision programming) has been challenging as we have not attempted to quantify our inclusion of MVC before. We were able to build on our existing framework for describing vulnerability based on four 'dimensions of vulnerability': (1) extreme deprivation, (2) violent/abusive relationships, (3) extreme discrimination, and (4) vulnerability to disaster/catastrophe. A fifth dimension, disability, has since been added. Using a participatory kaizen process, a methodology for quantifying MVC was developed. A child is considered an MVC if he or she is affected by at least two vulnerability factors. This is illustrated in Figure 3.

Figure 3: Mapping of Most Vulnerable Children

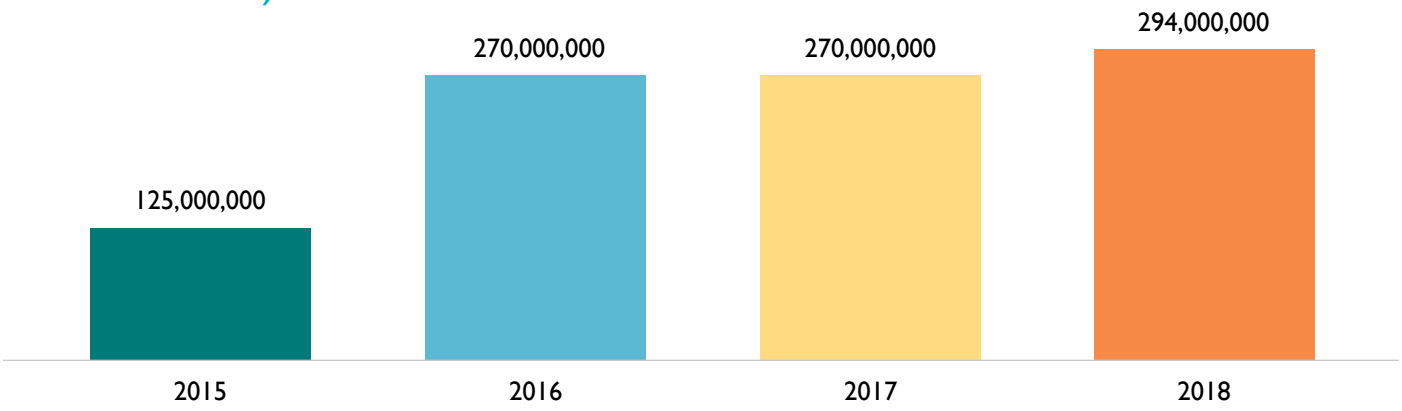


6 https://www.wvi.org/publication/our-progress-child-well-being

The second indicator (number of children reached through faith programmes carried out in partnership with churches and other faith-based organisations) is also a new indicator, and we will share progress against this in future reports.

The third strategic impact indicator, the number of children affected through policy changes that World Vision contributed to, was first developed in 2012. It is based on an externally validated methodology that has been adjusted over time as we grapple with how to measure the impact of our advocacy.[7] Since 2015 we have used a consistent definition: number of vulnerable children for whom World Vision contributed to more than one government policy change or policy implementation addressing the root causes of vulnerability, and where there is some evidence of implementation of at least one of the policies (calculated cumulatively). Figure 4, below, illustrates the trend through 2018.

Figure 4: Number of vulnerable children impacted by policy change and implementation (where World Vision made a contribution)



The fourth strategic impact indicator tracks the progress of our Partnership-wide campaign, in particular our advocacy of greater funding to end violence against children. It focuses on one category of policy changes that we have contributed to and tracks the 'number of policies related to allocating, increasing or defending government funding to address ending violence against children, to which the Ending Violence Against Children Campaign has made a significant contribution over the last fiscal year'. For 2018 there were 32 policies identified (29 in our field offices and 3 in our support offices).

A4: Significant events or changes over the reporting period

There were no significant changes to the organisation during the reporting period.

B. Positive results are sustained

B1: Sustainability beyond the project cycle

World Vision's ministry goal is the 'sustained well-being of children within families and communities, especially the most vulnerable'. We have identified five **'drivers' of sustainability** which, if integrated into programmes, will enhance the chances of the impact being sustained beyond project closure.[8] During 2018 we updated our Programme Quality Approach so one of the 12 standards includes a 'clear approach to sustainability, including strengthening local capacity to sustain improvements in child well-being'. We recognise that while we will always need to have an eye on sustainability in our emergency responses, this applies most directly to our longer-term programmes which conduct annual programme quality self-assessments (led by programme management but including community and partner representatives).[9] Guided by descriptors, the programme assesses themselves as 'emerging', 'growing' or 'maturing' (the highest rating) across a total of 21 indicators.

Forty per cent of programmes rated themselves as maturing against the 'sustainability' indicator, defined as 'regularly monitoring and reporting on relevant drivers of sustainability at least once a year and using the information to improve project plans'. This was an increase from 30 per cent in 2017.

Table 1 details the proportion of programmes which rated themselves as 'maturing' for the first four of the five sustainability drivers.[10]

7 For more details see the *World Vision Accountability Report 2016*, page 17, available at https://www.wvi.org/accountability/publication/2016-accountability-report
8 https://www.wvi.org/development/publication/wvs-drivers-sustainability
9 A previous version of the tool is available at https://www.wvi.org/development/publication/programme-effectiveness-self-review-tool
10 The fifth sustainability driver (Household and Family Resilience) is monitored as part of our livelihoods programming.

Table 1: Progress in Embedding Sustainability Drivers into Development Programmes

Sustainability driver	2017 2018
1. Local ownership	
1. **Local ownership:** Plans and activities are mainly developed and managed by the community and partners.	31% 32%
2. Partnering	
2.1 **Measuring the health of partnerships:** Each working group (coalition of organisations working on a particular sectoral issue) regularly measures the health of their relationships for evidence of equity, transparency and mutual benefit.	29% 33%
2.2 **Effective collaboration:** In all projects, World Vision is collaborating effectively with appropriate partners.	49% 56%
2.3 **Partner capacity:** World Vision has a clear role to enable partner capacity building through mentoring and appropriate support. Partners are measurably increasing their capacities.	38% 41%
3. Transformed Relationships	
3.1 **Living out our faith:** The programme team are present in the communities for sufficient time to build strong relationships with leaders, families and children. Programme staff are trusted by community members and partners because of their respect and commitment.	48% 49%
3.2 **Relationships are transforming:** Trust and respect within families and communities is improving. The root causes of conflict, stigma and discrimination are well understood and are being addressed.	34% 44%
3.3 **Hope is growing:** Individuals and families have greater hope for the future and are able to make realistic plans. They have confidence in their ability to influence the future.	30% 33%
4. Local and National Advocacy	
4.1 **Local advocacy within projects and across the programme:** All projects contain relevant advocacy outcomes and activities, for example, Citizen Voice and Action (CVA). Local advocacy is promoted as a core component of the programme.	23% 28%
4.2 **Local to national advocacy linkages:** Advocacy information generated at the local level is routinely made available to be used in higher level advocacy actions.	15% 22%

This data points to progress in building the sustainability drivers into programming; each of the indicators shows there is an increasing proportion of programmes currently assessing themselves as 'maturing'. There is, though, a long way to go as for only one indicator (effective collaboration) do the majority of programmes assess themselves as 'mature'. This is particularly the case in local and national advocacy (specifically the linkages between them).

We recognise this data describes the presence of the drivers of sustainability rather than providing evidence of sustainability of impact once a programme has closed. The results of the **Child Sponsorship Research**[11] project highlighted the challenge of measuring sustainability of our programmes. 'Ex post' evaluations can only be done selectively, and we continue to focus on building 'proof of concept' evidence around the sustainability drivers, in collaboration with others. For example, World Vision's Citizen Voice and Action programming is one of the interventions that RTI International analysed to show that strengthening governance through local-level advocacy can contribute to sector-specific outcomes.[12]

B2: Lessons learned and shared with internal and external stakeholders

Learning is critical across all of our operations. In this section we focus on two areas of collaborative learning and how it is being used within World Vision and the wider sector.

Child Health and Nutrition Impact Study

The **Child Health and Nutrition Impact Study**[13] was a five-year research collaboration between World Vision and Johns Hopkins Bloomberg School of Public Health together with academic partners in four implementing countries. The study applied a rigorous scientific approach to understanding World Vision's collective impact on the health and nutrition of mothers, newborns and children and to accounting for the investment World Vision had made in this sector (approximately US$1.8 billion from 2010 to 2015). Specifically, the study sought to evaluate the effectiveness and synergies of three community-systems-strengthening approaches used to 1) raise awareness of preventive health and nutrition practices, 2) support practice change and 3) strengthen local health systems at sites in Cambodia, Guatemala, Kenya and Zambia.

The findings suggest that World Vision's programming approaches contribute to empowering communities to provide their children with healthy futures and that the package of three interventions contributes to positive outcomes in communities. The findings also raised important questions and highlighted key gaps in programming that are being addressed. We have learned many important lessons about efficiency and effectiveness of World Vision's Maternal Newborn and Child Health programming, for example, the benefits of staggering implementation, how effectively to incentivise community engagement and how to optimise staffing for these approaches. We are putting those learnings to good use adapting programme approaches, assuring programme quality and guiding strategic direction about scale up of these approaches globally. We are also using the study findings to contribute to the global evidence base of effective community-based approaches for preventing malnutrition and addressing preventable maternal and child deaths. Results and lessons learned have also been shared with peer organisations and technical stakeholders, in peer-reviewed journals and at international conferences.

Child Friendly Spaces

World Vision has been implementing child friendly spaces in emergency settings for a number of years. This has become one of the preferred approaches for World Vision as well as other partner agencies. Because the evidence base had been rather weak globally, we intentionally sought to address the evidence gaps in partnership with Columbia University. The end result was six studies across five countries.[14] The results were utilised to strengthen World Vision's programming and to develop tools for improved ways to measure impact that have been used by World Vision and partners to develop new toolkits and designs for child friendly spaces. Furthermore, the results were so encouraging that the donor has agreed to fund an additional follow-on study.

C. We lead by example

C1: Demonstrating excellence in strategic priorities

World Vision's *Our Promise* strategy outlines the particular contribution we can bring to the Sustainable Development Goals, and as described above, one area has been mapping, in order to reach, the most vulnerable children in fragile contexts. A second area has been providing thought leadership around faith and development. For example, we conducted research on interfaith engagement in fragile contexts with case studies in the Central African Republic, the Philippines and Lebanon.

11 https://www.wvi.org/child-sponsorship/child-sponsorship-research
12 https://www.rti.org/sites/default/files/resources/rti-publication-file-fceab554-f625-46b2-864b-3eda85186bce.pdf. World Vision's programming was also amongst the sample for the World Bank (2019) report Engaging Citizens for Better Development Results: An Independent Evaluation, https://ieg.worldbankgroup.org/evaluations/engaging-citizens-better-development-results
13 https://www.wvi.org/health/child-health-and-nutrition-impact-study
14 http://pscentre.org/archives/publication/child-friendly-spaces

The Central African Republic and Philippines studies have been published[15] and a global 'lessons learned' paper has been developed and is being used to inform ongoing interfaith programming within the organisation.

C2: Excellence welcomed by peers and partners

An example of our approach to mapping the most vulnerable children being welcomed is in Burundi, where World Vision Burundi communicated to the UN resident coordinator its intent to conduct countrywide vulnerability mapping. There was widespread interest and in follow up World Vision further developed the concept with UN OCHA. This has led to close collaboration amongst many agencies around the use of secondary data in national-level vulnerability mapping. World Vision has since partnered with CARITAS, in close consultation with the Government of Burundi, to develop an approach to household vulnerability mapping that will help World Vision identify the most vulnerable children at the local level.

In addition to research on interfaith engagement in fragile contexts, the Faith Community Contribution to Ending Violence Against Children research project (in collaboration with Queen Margaret University) is at its midway point, having begun in 2016 and due for completion in 2021. This research is being closely watched by the sector, as **World Vision's Channels of Hope**[16] project model, that the research covers, is recognised as an effective approach in engaging faith communities.[17]

C3: Enhancing inclusive programming, women's rights and gender equality

Our strategic imperative to deepen our commitment to the most vulnerable children compels us to address gender equality, which is one of the most powerful drivers of vulnerability for children, particularly in fragile contexts. World Vision has adopted the **Minimum Standards for Mainstreaming Gender Equality**[18] as a guide and in 2018 we applied a gender lens to our programming tools, particularly those used in fragile contexts.[19]

Gender equality was integrated into our Learning through Evaluation Accountability and Planning (LEAP) Guidance (our approach to planning, monitoring and evaluating for all programmes). Gender components included in the guidance covered how field offices can:

- identify gender issues and factors that maintain these inequalities
- conduct a gender analysis that captures information about power dynamics of girls and boys, men and women, their roles and activities, and analysis concerned with equity of access to resources and power between males and females
- identify the resources, institutional changes and strategies needed to solve problems and minimise disadvantages.

We also updated our Programme Quality Self-Review tool to include more specific questions around gender equality in programming in order to assess whether this guidance is having an effect. This will enable us to report more systematically on inclusion of girls and women. At this stage we can report that the proportion of microfinance clients in 2018 who are female is 70 per cent.

C4: Minimising negative impacts on stakeholders, especially partners and affected populations

As a child-focused organisation we apply industry-leading standards and protocols to keep children who participate in our programmes and activities safe. We work diligently to ensure that all World Vision offices meet or exceed our global standards for child and adult safeguarding, and we are continuously reviewing our safeguarding systems and processes. In January 2018, all of World Vision's field, fundraising and regional offices and the Global Centre conducted their annual assessment of performance in meeting our Child Protection Standards and, from the results, developed plans to cover any gaps identified in internal safeguarding processes.

In August 2018, World Vision adopted a new global policy, **Child and Adult Safeguarding**,[20] which expands upon the Child Protection Standards in place since the year 2000. The new policy has an increased focus on preventing harm to all children and adult beneficiaries anywhere by World Vision staff or affiliates as part of World Vision's programme presence. Details of safeguarding incidents reported and investigated in 2018 using our Integrated Incident Management system are provided in section J.

As part of World Vision's global campaign – *It takes a world to end violence against children* – we are committed to working diligently to strengthen child protection systems and approaches within the communities we serve. Our global Integrated Incident Management system is used to

15 Available at https://jliflc.com/wp/wp-content/uploads/2017/02/World-Vision-CAR-interfaith-engagement-BRIEF.pdf and https://jliflc.com/wp/wp-content/uploads/2017/02/World-Vision-Philippines-and-Amores-interfaith-engagement-BRIEF.pdf
16 https://www.wvi.org/health/publication/channels-hope
17 https://www.thelancet.com/journals/lancet/article/PIIS0140-6736(15)61082-0/fulltext
18 http://genderstandards.org/
19 https://www.wvi.org/peacebuilding-and-conflict-sensitivity/publication/world-visions-conflict-sensitivity-tools
20 https://www.wvi.org/accountability/publication/child-and-adult-safeguarding-policy

report all child protection incidents that we detect within the communities where we work. World Vision helps child survivors and their families access community support and encourages responsible community members to seek justice for victims. In 2018, World Vision staff tracked 2,844 such child protection incidents in communities where we work, improving the accountability of the child protection systems we are helping to strengthen and working to ensure children and families receive the support they need.

C5: Responsible stewardship for the environment

World Vision's core value of being stewards extends to environmental management and calls us both to address critical environmental challenges in our programming and to mitigate the environmental impact of our operations.

In our programming we recognise the interconnectedness among sustainable environmental management, enhanced rural livelihoods and the ability of families to provide better for their children's well-being. We continue to integrate this perspective into our livelihoods programming, most notably through the **Farmer Managed Natural Regeneration (FMNR)**[21] approach in contexts where environmental degradation is a major risk to the well-being of children.

As detailed in previous reports, World Vision International does not mandate particular environmental impact-mitigation approaches to individual offices, some of which have their own environmental policies. Here we illustrate initiatives in two of our funding offices, World Vision UK and World Vision Germany.

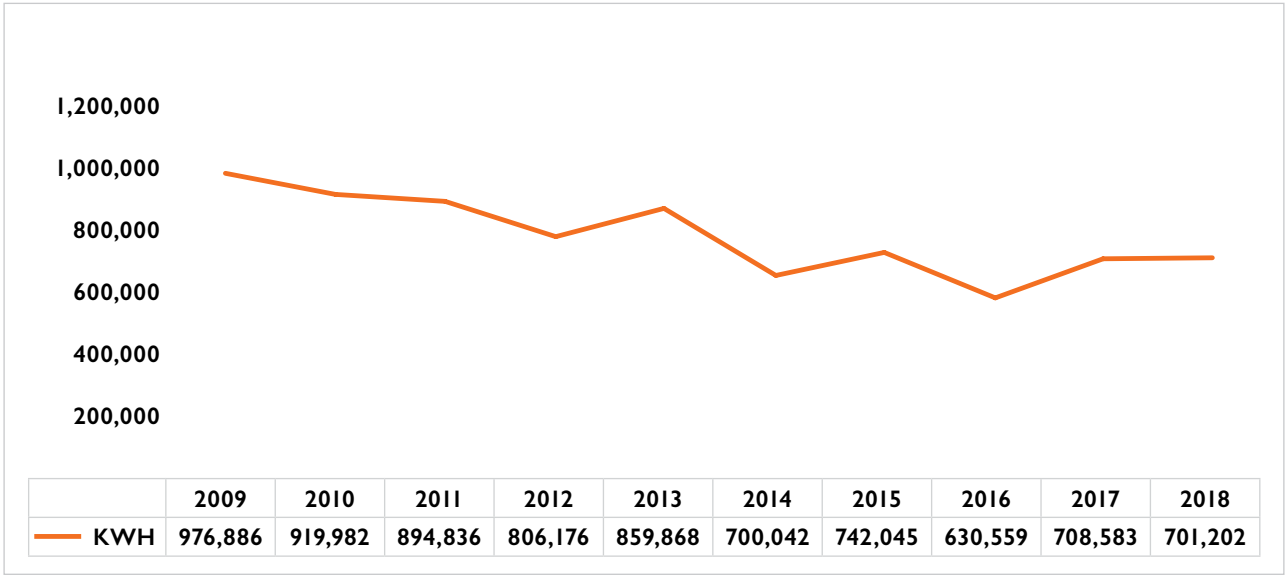
World Vision UK started updating its environmental policy in 2018. This entailed building on some existing good practices based on 'reduce, reuse, repurpose, recycle':

- reducing CO2 emissions through a voluntary car share and cycle-to-work scheme and utilising video conferencing and screen-sharing technology, where appropriate, to reduce air travel
- recycling paper, plastic and metal waste and composting food waste on site
- setting all printers to print double sided in black and white; enabling deletion of documents sent to printers if they are not required
- reducing environmental degradation by using sustainable-sourced paper and purchasing locally produced goods
- promoting energy efficiency by use of light sensors, LED lighting, and taking part in energy assessments; posting office notices asking staff to turn off lights; installation of voltage power optimisation technology in the main office.

These practices have contributed to a 28 per cent reduction in the use of energy in the main office in the last ten-year period (see Figure 5).

Another example is World Vision Germany. In addition to basic energy saving and recycling practices, when it relocated its primary office it commissioned a low-energy house, which is using earth heat, solar panels, triple-glazed windows and automated blinds.[22]

Figure 5: Change in gas and electricity energy usage in World Vision UK, Milton Keynes offices measured in KWH per year



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
KWH	976,886	919,982	894,836	806,176	859,868	700,042	742,045	630,559	708,583	701,202

21 https://fmnrhub.com.au/
22 http://www.geoenergie-konzept.de/erdwaerme-projekte/erdwaerme-world-vision-deutschland-ev-friedrichsdorf.html

SECTION 2: OUR APPROACH TO CHANGE

GLOBAL STANDARD FOR CSO ACCOUNTABILITY

Commitment 5: People-driven work
We will ensure that the people we work with have a key role in driving our work.

Commitment 6: Strong partnerships
We will work in fair and respectful partnerships to achieve shared goals.

Commitment 7: Advocating for fundamental change
We will address root causes by advocating for fundamental change.

Commitment 8: Open organisations
We will be transparent about who we are, what we do and our successes and failures.

This cluster of Global Standard commitments captures our shared vision of how we approach change, with the people we serve at the centre, addressing root causes of problems and being part of the change we want to see. This resonates strongly with our core values of responsiveness and being partners, and also with our strategic imperative to 'collaborate and advocate for broader impact' as well the mindsets we want to develop in World Vision – 'looking outward' and 'truth telling' in how we communicate internally as well as externally.

D. Key stakeholders are identified with great care

D1: Identifying stakeholders

The process of identifying stakeholders is guided by our focus on the well-being of the most vulnerable children and programming approaches (see section A: The impact we achieve'). The Global Impact Framework points to the participants and partners with whom we work:

- children
- parents and caregivers
- leaders from community, church and other faith groups
- local enterprises
- partners (governments, community organisations, faith-based organisations).

Who specifically amongst these groups is decided by each field office and then, depending on which sector World Vision is focusing on in that country, technical programmes are developed which are founded on a context analysis and clearly identify the key stakeholders for World Vision's programming.

D2: Reaching those affected by or concerned with our work

How we engage with stakeholders varies according to the programming type (how we engage wider stakeholders, such as our supporters and donors, is covered in section I1 on how we acquire resources).

In ***humanitarian responses*** we are guided by our Disaster Management Standards. The preparedness standards require that 'effective relationships are initiated and maintained with key stakeholders associated with the humanitarian system', and the disaster declaration process includes input from key stakeholders. Standards for managing a response include the following:

- programmes will be well designed and properly resourced to provide humanitarian assistance which is appropriate and relevant to the needs of disaster-affected people
- humanitarian operations will be implemented in a timely, efficient and well-coordinated manner
- humanitarian operations will protect lives, rights and livelihoods of children and their families while avoiding doing harm
- the response will develop and implement an external engagement plan which includes advocacy, stakeholder engagement and communications.

In ***community development programming***, normally funded by long-term sponsorship funding, we are able to invest in highly consultative design processes and build into the implementation plan regular engagement with key stakeholders, including annual community planning and review meetings.[23] In 2018, 47 per cent of programmes reported having conducted such meetings, up from 44 per cent in 2017. These meetings enable a range of community voices to share their vision for child well-being, and progress towards that vision can be reviewed by all stakeholders.

Our livelihoods programming incorporates the activities of our microfinance arm, VisionFund, and we embrace the financial industry's **Smart Campaign**[24] 'to keep clients as the driving force of the industry'. Our VisionFund institutions in Bolivia, Ecuador, Philippines, Sri Lanka and Serbia are SMART-certified. Additionally, we are expanding our use of the **SPI4 social performance audit tool**[25] (with seven of our VisionFund institutions having completed or started a full SPI4 assessment in 2018). This assessment includes 'designing products, services and delivery channels that meet clients' needs and preferences' and 'treating clients responsibly'.

In ***advocacy*** our approach to consulting with stakeholders and the participation of children, and those most affected by the issues we campaign on, is covered below in section F1 on identifying the root causes of the problems addressed.

Across all our programming our commitments to provide information to, consult with, promote participation by and collect and act on feedback and complaints from the children and communities affected by our work is summarised in our **Programme Accountability Framework**.[26]

D3: Maximising coordination with others across sectors, geographic spaces and national and local actors

World Vision's programme approaches are explicit that while our vision is inclusive of all aspects of children's well-being, we are just one part of a web of contributions, including government, multilaterals, business and organisations from across civil society – from peer NGOs to faith-based and community-based organisations. We are committed to careful stakeholder analysis, planning and decision-making processes with partners, in order to empower local stakeholders to own the project plans.

Within 2018 this has been advanced in several ways:

- A new external engagement unit has been set up to coordinate and provide an overview of World Vision's interactions with peers and stakeholders at the global level and to ensure World Vision's responsiveness and contribution to global priorities.
- New guidance on making partnerships work across levels was developed with World Vision's sector teams and is being implemented, for example, in livelihoods programming.
- Through 2018, our management-level partnering learning has been revised, and approximately 150 leaders across World Vision developed partnering skills.
- A new initiative, Partner of Choice, is being introduced across several of World Vision's field offices where partners and staff assess the partnering performance of that office. Based on their assessment, an action plan on how the office can work more effectively to achieve strategic objectives with partners is developed and implemented.
- The **Partnership Health Check**[27] was used more widely and reported on for the first time. This tool is used with partners to assess how partnerships are performing in being fair, respectful, and contributing to shared goals. For example, World Vision Bosnia-Herzegovina have been working intentionally with government and national and local faith partners, both Christian and Muslim, and assessed 88 per cent of local partnerships in their area programmes to be healthy. They found that the open discussion stimulated by the Partnership Health Check helped to mitigate the risk of implementing technical projects in a top-down way. Collaborative design of their disaster-risk-reduction technical programme improved the analysis of root causes and is enabling better implementation.
- Partnering within World Vision's development programme approach continues to be taken up across different country offices in response to findings from their Programme Quality Self-Reviews. For example, World Vision India found that in 2016, only 32 of their 116 Area Programmes reported satisfactory partnering. In response, leadership prioritised changes and training, developing a group of local partnering trainers. Now they report that 'there is clarity and confidence in the minds of the staff to go for networking, coalition or partnerships at the local level. All programme managers were trained on local partnering by the trained trainers'.

23 https://www.wvi.org/accountability/publication/2016-accountability-report, Page 8
24 https://www.smartcampaign.org/
25 https://sptf.info/universal-standards-for-spm/universal-standards
26 https://www.wvi.org/accountability/publication/world-visions-programme-accountability-framework
27 https://www.wvi.org/sites/default/files/Local%20Partnering%20in%20Practice.pdf

- World Vision continues to promote the 10 principles of the United Nations Global Compact with respect to human rights, labour, environment and the prevention of corruption. This report focuses on our engagement at the international level and confirms our intention to remain committed to the initiative. (For our biennial statement to the United Nations Global Compact, see Appendix A.)

E. We listen to, involve and empower stakeholders

At World Vision we seek to listen to, involve and empower all the stakeholders with whom we work, with our primary focus always the vulnerable children and the communities we serve in our programming. Their needs, rights and ideas are too often ignored by more powerful decision makers, including NGOs, and it is our ambition to mitigate to some degree those power imbalances and empower children and communities to hold us to account. These commitments are pulled together in our Programme Accountability Framework,[28] which is made up of four practices that we commit to whenever we directly engage children and communities across all types of our programming:

1. *providing information* so children and communities can make informed decisions, knowing what to expect from World Vision
2. *consulting with communities*, including vulnerable children and marginalised groups, so they are aware of, understand and can influence key decisions related to our programming
3. *promoting participation* so that children and communities are involved in, and take ownership of, the activities that affect their lives
4. *collecting and acting on feedback and complaints* so children and communities can voice their ideas and concerns, enabling our work to be more relevant, effective and safe.

The framework was updated in 2018 in line with changes to sector standards (notably the **Core Humanitarian Standard on Quality and Accountability**[29] and the **Global Standard on CSO Accountability**[30]), updates to our programming approaches and recommendations from an external review of the framework and assessment of the evidence that programme accountability contributes to our wider organisational outcomes.

An analysis of implementation of the four accountability practices during 2018 is included below. Levels of participation were covered above in section B1 (we use the first driver of sustainability, ownership, as a proxy for measuring participation).

E1: Listening and acting on feedback

Monitoring the implementation of all aspects of programme accountability is included in the Programme Quality Self-Review.[31] In 2018, over 1,000 local programmes used this tool and 36 per cent gave themselves a 'maturing' rating (the highest of three options), meaning that *'safe and accessible mechanisms are in place for community members, including children, to provide feedback to World Vision and its partners and that feedback is received, processed and leads to appropriate action'*. This was a small increase from the 34 per cent in 2017. 52 per cent of programmes gave themselves a 'growing rating', which indicated that mechanisms were in place but not well used or aligned to community preferences.

One of our key learnings around feedback is the importance of not just communicating to stakeholders the availability of these mechanisms, but also being transparent about our programming objectives, and limitations, along with the kind of behaviour they should expect of World Vision staff and partners. 44 per cent of programmes gave themselves a 'maturing' rating on providing information, meaning that, *'Communities, including children and most vulnerable groups, and local stakeholders are provided with up to date information on the plans, activities and resource commitments of World Vision and partners in ways that are easy to access and understand'*. This was a significant increase from the 25 per cent in 2017. 53 per cent of programmes gave themselves a 'growing' rating which indicates that some information is provided but not always 'in timely ways that are easy to access and understand'.

In 2018 we also explored how to ensure to maintain these practices when we work through local partners. We documented the experiences of World Vision Nepal, which works exclusively through partners and includes responsiveness to feedback as a key metric for monitoring partner performance. Partners shared that they had gone beyond seeing feedback systems as a compliance requirement and had embraced the vision of feedback driving more adaptive programming. One partner NGO reported that it had extended feedback mechanisms beyond its World Vision–supported projects into those supported by other donors.

28 https://www.wvi.org/accountability/publication/world-visions-programme-accountability-framework
29 https://corehumanitarianstandard.org/the-standard
30 http://www.csostandard.org/
31 See section B1 for an explanation of the review process.

E2: High-level stakeholder engagement in our activities and decisions

The Programme Quality Self-Review Tool also monitors progress in consulting with communities. In 2018, 60 per cent of programmes reported a 'maturing' level of consultation, that is, that projects 'are selected based on community priorities' and 'adapted to the local context' with indicators and monitoring tools also negotiated and mutually agreed with local partners. This represented a small increase from the 58 per cent in 2017.

Another set of stakeholders that we seek to engage are our partners, and our annual Key Partner Trust Survey is an opportunity for us to listen closely to their feedback. It was carried out by an independent researcher and in 2018, 57 partners responded (either online or interviewed by phone) out of a sample of 163 key contacts provided by World Vision. These respondents included donors, civil society and research organisations, and a number of sector networks through which we work.

As reported in our 2017 Accountability Update, the primary focus of the survey is tracking levels and drivers of trust in World Vision. The 2018 headline was that just over three-quarters of those interviewed agreed with the statement: 'World Vision is an organisation that I can trust.' While this represented a 6 per cent gain from the first survey, in 2016, we recognise that the sample size means that small changes are not significant. However, what is significant is the consistency in identifying the main drivers of trust. Correlation analysis has revealed that the top seven trust drivers have remained constant despite the sample changing each year. Table 2 details the top seven trust drivers along with the score respondents gave to World Vision for each driver.

Table 2: Ranking of Trust Drivers and World Vision Performance

Trust Influence Ranking*	Trust driver	Score** in (%)		
		2016	2017	2018
1	World Vision is a good global citizen.	88	64	78
2	World Vision is a competent organisation.	63	77	80
3	World Vision offers programmes and advocacy, and services that make a difference.	79	76	82
4	World Vision is an organisation that acts with integrity, accountability and transparency.	71	71	71
5	The people at World Vision get things done.	67	70	70
6	World Vision is an organisation with strong leadership and governance.	46	62	62
7	World Vision and I share the same vision.	54	52	54

*Trust ranking is calculated as the strength of correlation between the respondents' rating of World Vision for each driver and their overall level of trust.
** Proportion of respondents who ranked World Vision in the top two of a five-point scale.

The survey did not directly address whether partners see us as 'good at listening and acting upon what we heard' but some comments reveal examples of World Vision's overall approach to partnering and where we need to improve:

- One INGO representative reported that World Vision has 'always shown cooperation with our efforts and remains a great partner'.
- One donor noted the overall experience of cooperation had been positive, with immediate contacts in World Vision 'professional, helpful, and available for working together'. At the same time it was noted that 'World Vision is a very slow mover'.

As a large and complex organisation, we recognise our lack of agility can hamper our partnering and responsiveness to partner concerns. Thus, one of the fifteen strategy indicators monitored by the board is staff perception of our agility.

E3: Reacting to positive and negative feedback

As our feedback systems are decentralised by office, we don't have an overall picture of positive or negative feedback, though all negative feedback that we classify as an 'incident' (causing significant harm to World Vision or where World Vision is implicated in harm to beneficiaries) is entered into our Integrated Incident Management system. How we respond to complaints and such incidents is covered below in section J3.

Our response to more programmatic-related feedback also depends on the specific programming context, though our guidance emphasises the critical importance of 'closing the loop' and ensuring that whether we directly respond, or there are reasons why we cannot, sharing that outcome with communities builds trust in our responsiveness and encourages greater feedback. In one recent review of feedback systems in a food programme in Uganda, a community member commented that the feedback system 'will help us report issues directly to World Vision managers, and we are certain of receiving a response immediately.'

F. Our advocacy work addresses the root causes of problems

F1: Identifying and gathering evidence for the root causes of the problems addressed

Under *Our Promise*, one of our five strategic imperatives is 'collaborating and advocating for broader impact'. While a core focus of World Vision's work for many years, this strategic imperative formally recognises and highlights the essential nature of advocacy for the achievement of World Vision's mission.

World Vision's advocacy is governed by our recently updated **Advocacy for Justice Policy**,[32] which outlines the principles and processes that shape our advocacy. The policy includes a commitment to promoting 'evidence-based solutions to systemic injustice against children, drawn from programmatic experience, research and from the direct input and participation of children'. It also includes a commitment to partnership in our advocacy and outlines principles by which it engages in campaigning: 'World Vision undertakes and joins advocacy campaigns when it identifies an injustice affecting children that seems so urgent and insurmountable that using ordinary advocacy tactics will not achieve the needed change. This requires an intensification and focus of every tool at its disposal for a sustained but defined period, increased resource allocation and the mobilisation of supporters and other partners to address the injustice at local, national, regional and global levels.'

World Vision's global campaign – *It takes a world to end violence against children* – continued in 2018. In our 2016 report we detailed how the campaign was built from an evidence base and involved direct consultation with children.[33] Since its global launch in March 2017, 77 offices across the Partnership are implementing campaigns.

F2: Support for our advocacy work by those most affected

World Vision has intentionally joined its efforts to the wider movement to end violence against children. World Vision was instrumental in the development of Global Partnership to End Violence Against Children's (GPEVAC) Civil Society Forum and is currently the co-lead. In all 'Pathfinding' (early adopter) countries where World Vision is present, local staff worked with other civil society organisations as part of preparation activities for the **2018 Solutions Summit**,[34] demonstrating a critical local-to-global connection. Building on engagement in GPEVAC's Executive Committee meeting in April 2018, World Vision and the Civil Society Forum are providing input on the new GPEVAC policies and are contributing to the new business plan. At the national level, World Vision Mexico led civil society efforts to encourage all major candidates in the presidential elections to sign a manifesto for children at a high-level event presenting nine commitments, two of which relate to ending violence.

Throughout the global campaign World Vision has aimed to engage the widest group of stakeholders. The June 2018 campaign, Global Mobilisation, inspired 6,130 events/conversations across 50 countries and engaged over 2 million supporters, 64,924 faith leaders and over half a million children. World Vision continues to mobilise partners to increase their long-term sustainable funding (a key campaign objective). In June 2018, World Vision released a discussion paper, '**Financing the End of Violence against Children**',[35] aiming to spark a debate around mobilising resources. It resulted in the GPEVAC director's decision in July to convene a conversation among key partners to follow up on the paper's recommendation to develop a return-on-investment study.

Ensuring we are responsive to the people we work for is fundamental. For example, World Vision Uganda led consultations in five 'hot spot' districts to capture and integrate community perspectives (including children, local decision

32 https://www.wvi.org/publications/world-vision-partnership-policies/advocacy-justice-policy
33 https://www.wvi.org/accountability/publication/2016-accountability-report,
34 http://www.globalsolutionssummit.com/gss-2018.html
35 https://www.worldvision.com.au/docs/default-source/publications/children/counting-pennies-report.pdf?sfvrsn=4

makers and police) into the draft national law on ending human sacrifice, which will replace the repealed Witchcraft Act.

We have also been intentional about children's participation and leadership in the global campaign. **World Vision's Young Leaders programme**[36] is a key avenue for ensuring our accountability to children and promoting their inclusion and active participation, which has been increasingly noted as a 'value add' by partners. Three Young Leaders participants were among the 14 child delegates present at the February 2018 Solutions Summit.

World Vision's primary project model for local advocacy is directly citizen led: our Citizen Voice and Action (CVA) approach to social accountability, now implemented in approximately 715 programmes in 47 countries, is not only resulting in statistically significant increases in collective action, increased community motivation, improved subnational and national governance outcomes and better service delivery, but the data generated through the process has helped stakeholders connect local realities to subnational and national dialogue leading to various reforms. Through the help of a new CVA database, World Vision field offices are increasingly leveraging the volumes of citizen-generated data (largely from community scorecards, mini social audits and community action plans). For example, aggregation and analysis of data gathered through CVA in one district of Bangladesh provided evidence to support advocacy to improve water and sanitation at community clinics.

G. We are transparent, invite dialogue and protect stakeholders' safety

G1: Availability of annual budgets, policies, evaluations and top executive remuneration

Our **Open Information Policy**[37] commits us to being open and sharing information (unless there are compelling reasons for withholding it) in order to 'enable stakeholders to assess how we have made decisions; how we have managed our finances; and, how effective our programmes have been'.

We publish our accounts on our **website**,[38] and during 2018 updated our publishing of grant-funded programmes on the International Aid Transparency Initiative.[39] During 2018 we also consolidated all World Vision Partnership policies on the intranet.

While we don't publicly share all evaluations, our child well-being summary reports are published.[40] World Vision International has consistently published details of top executive remuneration (included in G2) and we continue our practice of voluntarily disclosing information covered in United States Internal Revenue Service Form 990 (see Appendix B).

G2: Ensuring fair pay

As we set staff compensation levels, we seek to balance our need to attract and retain high-quality staff and our commitment to careful stewardship of donated funds coupled with expectations for the use of those funds. Our Total Rewards policy guides appropriate and fair compensation levels for all World Vision entities, covering both financial and nonfinancial rewards including compensation, benefits, recognition, development and career opportunities, organisational value and affiliation, and working culture. Both our financial and nonfinancial rewards in all entities are benchmarked at the industry average to ensure that an appropriate minimum level of benefits is provided to all World Vision employees.

Alongside the Total Rewards policy, our Diversity Management policy[41] provides the framework for pay administration to be fair and equitable regardless of race, ethnicity, gender, nationality, age, marital status and disability across all offices. These principles have to be worked out in the context of each office's local labour laws. For example, World Vision offices in countries where the local labour laws require pay to be differentiated based on years of service and/or performance still need to ensure fairness and equity. In pursuit of this objective, line managers regularly review, within local laws and regulations, the appropriate pay equity requirements. This review extends beyond gender to all aspects of diversity.

Executive salaries in World Vision International are industry and market benchmarked – weighted 80 per cent for NGOs and 20 per cent for the total labour market. In alignment with the Total Rewards policy, annual reviews and increases in executive salaries consider labour market movements, organisational ability to pay and individual executive performance. All executive salaries are signed off by the international president and form part of the 'Intermediate Sanctions' compensation review conducted annually by the People Committee of the World Vision International board and reported to the full World Vision International board. The compensation of the international president is determined taking into account recommendations of an

36 https://www.wvi.org/child-participation/publication/empowered-and-connected-young-leaders-ending-violence-against
37 https://www.wvi.org/publication/open-information-policy
38 https://www.wvi.org/publications/report/consolidated-financial-statements-2018-2017
39 See the relevant section at https://www.wvi.org/accountability
40 https://www.wvi.org/sites/default/files/WV-CWB-Our-Progress-Report-2016-17.pdf
41 Policies available upon request.

independent compensation consultant, compensation surveys and the president's performance. It is approved directly by the Executive Committee of the World Vision International board.

Table 3 lists the compensation of the top seven World Vision International senior executives plus the chief financial officer for the calendar year 2017.[42]

Table 3: Compensation of seven highest-paid Senior Executives and Chief Financial Officer (2017 calendar year)

Name and title	Location and status	Base gross salary	Ongoing expatriate allowances (expressed as net tax)	Non-taxable benefits (primarily pension and health benefits)
Kevin Jenkins (International President / CEO)	UK expatriate	GBP 278,004	GBP 82,000	GBP 36,684
Cameron Bailey (Chief Strategy Realisation Officer)	Canada local	CAD 80, 026	0	CAD 2,564
Cameron Bailey (Chief Strategy Realisation Officer)*	UK expatriate	GBP 138,150	GBP 25,580	GBP 9,210
Jean-Baptiste Kamate (Partnership Leader – Global Field Operations)	UK expatriate	GBP 180,588	GBP 11,256	GBP 25,542
Andrew Morley (Chief Administration Officer)	UK local	GBP 203,988	0	GBP 13,341
James Borsum (Partnership Leader – Supply Chain Management Logistics and Shared Services)	US local	USD 239,508	0	USD 35,506
Trihadi Saptahodi (Partnership Leader – Impact & Engagement)	Singapore expatriate	USD 102,120	USD 45,636	USD 8,169
Trihadi Saptahodi (Partnership Leader – Impact & Engagement)*	UK expatriate	GBP 60,196	GBP 21,478	GBP 6,995
Bessie Vaneris (Chief People Officer)	UK expatriate	GBP 155,148	0	GBP 24,982
Stephen Lockley (Chief Financial Officer)	UK local	GBP 156,096	0	GBP 16,333

* This repeat entry is due to this member of staff being relocated during the year. The two entries taken together represent the total compensation, but since they were paid in different tax dispensations, locations and currencies, they are reported separately.

G3: Ensuring privacy rights and protection of personal data

World Vision continually strives to ensure privacy rights and to protect the personal data of donors, beneficiaries and employees/volunteers. These initiatives and practices include the following:

1. **Global Data Protection and Privacy Policy:**[43] Establishes general principles and standards for how World Vision entities handle personally identifiable information.
2. **Transparency:** World Vision strives to be as transparent as possible when collecting data through the use of notices and by obtaining consent from data subjects.

42 Calendar-year tracking and reporting of compensation are preferable to fiscal-year tracking. This means the 2018 data was not available in time for the publication of this report.
43 Policy available upon request.

3. **Data Privacy Committee:** A cross-functional team that includes Information Security and Data Protection, Legal, Marketing, Sponsorship, People & Culture, Audit, and Disaster Management, formed to review the various Partnership systems with regards to data privacy and to make various functions aware of data privacy issues.
4. **Information Security Risk Assessment:** World Vision performs security risks assessments on IT projects and systems for adequate security and privacy controls.
5. **Security and Privacy Awareness:** World Vision educates business owners of systems and World Vision staff on privacy and cyber issues. We also have an annual online security training awareness course for all World Vision staff handling digital assets, and we periodically conduct 'dummy' phishing attacks which are used to test and educate employees.
6. **Incident Management and Data Breach Response:** We are developing global incident and data-breach response processes to respond to cyberattacks and data breaches.
7. **Vulnerability Scanning and Penetration Testing:** We perform yearly penetration testing and quarterly vulnerability scanning for critical systems handling personal data.

G4: Five largest donors

Table 4 lists the five largest donors in 2018.

Table 4: Five Largest Donors by Expenditure in World Vision's 2018 Financial Year

Donor name	2018 expenditure (USD)
World Food Programme	382,538,855
US Agency for International Development (USAID)	114,032,640
Global Fund to Fight Aids, Tuberculosis and Malaria (The Global Fund)	61,939,590
DFAT ANCP (Australian NGO Cooperation Program)	22,055,811
United Nations Children's Fund (UNICEF)	17,951,942

SECTION 3: WHAT WE DO INTERNALLY

GLOBAL STANDARD FOR CSO ACCOUNTABILITY

Commitment 9: Empowered and effective staff and volunteers
We will invest in staff and volunteers to develop their full potential and achieve our goals.

Commitment 10: Well-handled resources
We will handle our resources responsibly to reach our goals and serve the public good.

Commitment 11: Responsive decision-making
We will ensure our decisions are responsive to feedback from people affected by our work, partners, volunteers and staff.

Commitment 12: Responsible leadership
We will ensure our management and governing body are accountable.

This cluster of commitments relates closely to our core values of valuing people (including our staff and volunteers) and being stewards of the resources entrusted to us, which features in our strategic imperative to secure funding that aligns with the impact we want to achieve. Stewardship is one of the mindsets we want to build, along with unity and trust, to ensure that all World Vision staff are pulling in the same direction towards achieving our mission.

H. Staff and volunteers are enabled to do their best

H1: Fairness and transparency in recruitment and employment

As of the end of 2018, World Vision had 37,587 staff. Table 5 details the types of employees and trends since 2016.

Table 5: World Vision Workforce Summary

Total workforce highlight	2016	2017	2018
Total staff (including VisionFund Microfinance Institutions)	42,227	39,562	37,587
% Full-time staff	96	96	97
% Part-time staff	2	2	2
% Temporary paid staff	2	2	1
Gender split (% male/% female)	57/43	57/43	57/43
% of staff up to 40 years of age	71	70	69
% growth from previous reporting year	-5	-6	-5
Turnover rate (voluntary and involuntary)	24	26	22
Total volunteers *	39,253	24,236	42,164

* These are volunteers associated with World Vision directly; the number does not include community/community-based organisation volunteers.

People are our most important resource, and so we aim to attract, recruit, hire and retain the most qualified staff in all our offices. As a global organisation, our policy on recruitment and selection[44] provides the standards within which staff recruitment and selection are done.

While the policy provides the overall framework, standards and guidelines that govern staffing activities across all entities, each entity and local office is responsible for ensuring that its recruiting strategy focuses on activities that also satisfy its local legislation requirements. To that end, each entity and local office maintains staffing standards that are context specific. Our Partnership-wide diversity management policy[45] outlines how we support diversity and allows for context-specific goal setting, since diversity issues are different from context to context. A review of national office diversity targets is being conducted in 2019, and an update will be provided in our next report.

H2: Investing in staff development

A thriving work environment is one in which staff are developed and equipped with the capacity to perform their duties effectively. As a global organisation, our Partnership-wide staff development policy[46] provides the standards within which all staff development is done. Each entity and local office is charged with the responsibility of ensuring that staff development activities are strategy focused with fair access by all staff. These context-specific staff development activities are monitored and improved at the local level.

H3: Ensuring a safe working environment

A thriving work environment is also one which is safe and free of all harassment. To augment our existing code of conduct guidelines and harassment prevention policies, we are rolling out an international workplace harassment-prevention training to ensure that additional managers and staff are equipped with the necessary skills to ensure a safe and harassment-free workplace.

I. Resources are handled effectively for the public good

I1: Acquiring resources in line with World Vision values and globally accepted standards

Our core value 'We value people' directs that we acquire resources in ways that respect the dignity, uniqueness and intrinsic worth of every person – the children and adults in the communities we serve, our partners, our staff and their families, boards, volunteers and our donors.

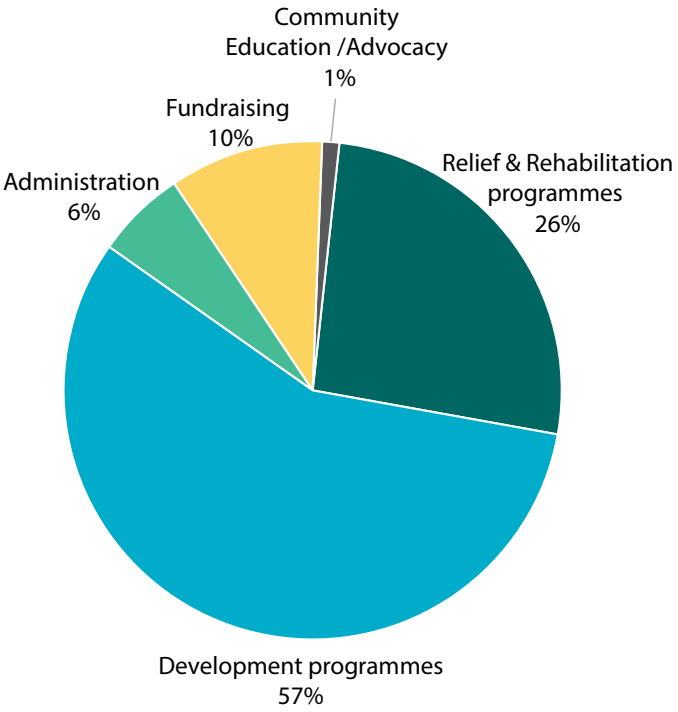
Our core value 'We are stewards' directs that the resources at our disposal are not our own. We treat them as a sacred trust to use on behalf of the children and communities that we serve. We seek to be faithful to the purpose for which those resources are given and manage them in a manner that brings maximum benefit to the communities with which we work. Our revenue in 2018 was USD 2.76 billion.

I2: Monitoring progress against strategic objectives to optimise impact

Progress against our impact indicators is covered above in section A3. In this section we focus on how we allocate resources in line with our strategic objectives.

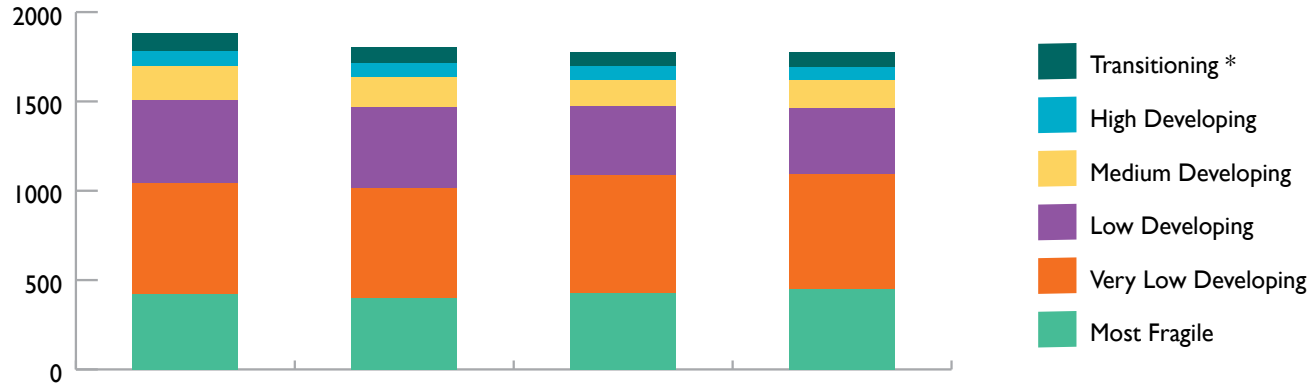
In 2018 the proportion of funding spent on programmes was 82.93 per cent.[47] This represents a small increase from the 2017 figure of 82.47 per cent.[48] How we allocated these resources by cost type is illustrated below in Figure 6.

Figure 6: Total Costs by Category (financial year 2018)



44 Policy available upon request.
45 Policy available upon request.
46 Policy available upon request.
47 These figures are aggregate numbers for all World Vision entities and the numbers for individual entities may differ.
48 In 2017 the methodology was updated so direct comparisons going further back are not possible.

Figure 7: Allocation of Financial Resources by Country Type



* These are countries in which the World Vision office is becoming self-sufficient: not receiving resources from fundraising offices. This category also includes countries in which the office only does emergency response programming.

Our first strategic imperative (deepening our commitment to the most vulnerable children) entails allocating a greater proportion of resources to the most fragile contexts, where the most vulnerable children are concentrated. To better coordinate funding allocation decisions by funding offices, a Partnership Resource Allocation Committee was established with diverse representation from World Vision offices. We have grouped countries into categories, from 'most fragile' as the highest priority for international funding (that is, transfers from funding offices), to 'transitioning', where international funding is being phased out and the office is dependent on local fundraising. As shown in Figure 7, the percentage of funding to 'most fragile' contexts has increased over time. However, it would be premature to claim this is entirely the result of strategic focus, as it includes large emergency responses in several of these countries.

As part of our voluntary disclosure of information covered in United States Internal Revenue Service Form 990 (see Appendix B), Table 6 lists the top 5 independent contractors, which were amongst 37 who were paid over USD 100,000 for services during the 2018 financial year.

Table 6: Top 5 independent contractors in 2018 Financial Year

Supplier Name	Amount (USD)	Address	Description
Cognizant Technology Solutions	$1,715,730	500 Frank W Burr Blvd. Teaneck, NJ 07666 United States	IT software development services, including digital, technology, consulting, and operations services
Shelby Group (The)	$1,651,814	1933 N. Meacham Rd. Suite 220. Schaumburg, IL, 60173, United States	Procurement optimization consultancy
Nielsen Company	$518,846	PO Box 88956, Chicago, IL 60695, United States	Brand messaging and positioning of the World Vision brand narrative
Mext	$377,685	132 Cremorne St, Cremorne, Victoria, 3121, Australia	Marketing Capability Development and Experiential Territory Quality focus group review
KPMG	$370,291	PO Box 120939, Dallas, TX 75312-0966, United States	Tax consulting and financial auditing services

In addition to expenditure, the other dimension of our finances is the loan portfolio of our VisionFund operations. In 2018 the value of loans disbursed was USD 26 million.[49]

49 More detail about VisionFund's operations can be found in the 2018 Annual Report, http://www.visionfund.org/2150/documents-and-reports/media/

I3: Minimise risk of corruption, bribery or misuse of funds

In our 2016 report we detailed the overall systems for minimising the risk of financial fraud.[50] Since then, we have continued to roll out our Anti-Corruption Training Series in workshops for select leaders who are positioned to have the greatest impact in mitigating risks. During 2018 online training was developed. Early signs from pilot testing indicate that this course will increase awareness of the corruption risks, create a common language around corruption, and set the stage for individual ownership and accountability.

Our internal control self-assessment tool helps us identify weaknesses in internal control so we can strengthen them. When these controls fail, we monitor incidents in our Integrated Incident Management system, and they are referred to Audit or our dedicated Investigations unit. During 2018, 202 audits were completed (99 acceptable, 94 cautionary and 9 significant). Additionally, our external auditors, KPMG, gave an unmodified[51] audit opinion in 2018 over the consolidated World Vision International Financial Statements. Details of incidents of financial loss in 2018 are included below in section J3.

J. Governance processes maximise accountability

J1: Structure of the organisation's governance and policies for replacing and recruiting new board members

World Vision International was incorporated in 1977 as a non-profit religious corporation in the State of California, USA, and is the registered legal entity which, through its council and board of directors, provides the formal international structure for the World Vision Partnership.[52]

The World Vision Partnership has adopted a federal model of governance. National offices (members) sign a Covenant of Partnership that signifies their commitment to the World Vision Partnership. The federal governance model strives to capture the benefits of being both global and local. It encourages the empowerment of national offices (both field and support offices) to capitalise on local knowledge and timely decision-making, while leveraging its global scale by coordinating certain key tasks at the centre (Global Centre).

There have been no significant changes to World Vision's governance except new board members that were elected. The composition of WVI board members is accessible on our website **https://www.wvi.org/our-leadership**. The 2016 Accountability report details World Vision's operational structure, offices and governance, governance structure and decision-making process at governance level, board membership, division of powers, board performance, compensation for members of the board, managing conflicts of interest and mechanisms for internal stakeholders to provide recommendations to the highest governance bodies.[53]

The international board continues to be composed of 24 members, 23 being independent/non-executive.[54] The World Vision International board members are drawn from national office boards and advisory councils and are elected through seven regional forums to ensure broad representation. When serving on the World Vision International board, members are expected to consider their role as representing the best interests of the whole Partnership rather than their national offices or regions of origin. They may serve on the World Vision International board for three-year terms, with the possibility of serving a total of nine years. Candidates who have not adhered to term limits in their national offices are not eligible for election to the World Vision International board, unless they are a continuing World Vision International board member.

Board renewal takes place through staggered terms to ensure effective continuity. Succession planning is the responsibility of the Partnership Governance Committee, which has a documented process for planned vacancies through regional forum elections; the process also includes selection of designated alternates in the case of unplanned vacancies. The committee assesses the composition, taking into account current members' term limits and identifying skills/backgrounds and diversity needs to ensure the board maintains a strategic membership mix to deliver on our strategy. There is active communication with the regional forums regarding identified skill and diversity deficits the World Vision International board seeks to redress, and the forums are expected to give due importance to the committee's guidance in advance of nominating potential candidates for election.

J2: Board oversight on adherence to policies, resource allocation, potential risks and processes for complaints and grievances

The World Vision International board oversees adherence to policies and reviews them periodically to ensure that they are still relevant. It fulfils its oversight role through a comprehensive review of governance effectiveness across the

50 https://www.wvi.org/sites/default/files/2016%20Accountability-Report.pdf, pages 21–23.
51 Unmodified means a clean opinion/unqualified opinion that did not have to be modified.
52 Note that World Vision is not a 'partnership' in the technical legal sense.
53 https://www.wvi.org/accountability/publication/2016-accountability-report, pages 3–6.
54 The full list can be found on http://www.wvi.org/board-directors

Partnership annually, as well as providing risk management oversight through the Audit and Risk Committee. All national offices are expected to have a risk management framework that aligns with the Partnership's risk management policy.[55] This framework is verified during each peer review by a team of peers within the World Vision Partnership (that is, national board and advisory council members) every five years. National board effectiveness is assessed annually using a rating protocol based upon seven critical success factors, each of which has a defined set of standards for evaluation, including contextualisation and adherence to World Vision Partnership policies. The World Vision International board also undergoes a peer review; the most recent review took place in 2018. Nine areas were reviewed that evaluated the board's effectiveness, knowledge and application of the organisation's core documents.

The World Vision International board holds management accountable for fulfilling *Our Promise* (the global strategy) to our stakeholders. It has approved and periodically reviews a scorecard that contains metrics that are drawn from *Our Promise* (covered in section A2). These metrics are tracked across the entire Partnership. At the national level they are tracked by local boards, and the information is then collated to provide a Partnership-wide view.

The process for feedback and complaints mechanisms for internal stakeholders to provide recommendations to the highest governing bodies is detailed in 'World Vision International Accountability Report 2016'.[56]

J3. Process and mechanisms for handling external complaints

As covered above in section E on empowering stakeholders, our Programme Accountability Framework details our commitment to ensuring there are accessible complaints mechanisms in place in every community in which we operate. These community-level reporting mechanisms are complemented by national office and Partnership-wide mechanisms, including the whistle-blower hotline (see section J4.).

We distinguish between complaints that relate to programme effectiveness (which are responded to at the programme or national office level) and serious complaints that relate to unacceptable behaviour by staff, what we refer to as 'incidents', which are entered into our Integrated Incident Management system. This cross-functional incident management system automatically categorises a broad range of incidents by type, location and severity and directs the case to the appropriate functional business units for management and closure. This system allows us to manage, confidentially and collaboratively, cases in a consistent manner across the organisation, ensuring policies and procedures are applied appropriately.

Safeguarding incidents

The majority of child and adult safeguarding incidents are reported to World Vision staff by the survivor, a member of the survivor's family or a partner organisation. All reported incidents are investigated and dealt with as outlined in World Vision policies. If inappropriate behaviour is confirmed, in accordance with our zero-tolerance approach, the consequences may include dismissal from World Vision and reporting the incident to law enforcement authorities for criminal prosecution when required or appropriate. For child survivors, in particular, immediate safety and longer-term recovery are our priorities; therefore we also provide physical, emotional and psychosocial support to the survivors and help to seek justice for them.

Child safeguarding incidents

World Vision's work benefits the lives of approximately 41 million children. While our safeguarding systems are strong, there are occasions when they are breached. In every case World Vision's primary concern is with the children involved. Incident reports in 2018 included the following:

- World Vision received 30 reports of abuse or exploitation of children caused by World Vision employees or volunteers, or by employees of partners or contractors.
- We investigated each incident and found 24 to be substantiated and 5 unsubstantiated. One incident is still being investigated.
- Of the 24 substantiated incidents, 17 involved sexual abuse and exploitation.

Of the 25 perpetrators of abuse or exploitation of children:

- 8 were World Vision employees
- 11 were World Vision volunteers
- 1 was an affiliate of a partner organisation
- 5 were contractors or employees of contractors.

Of the 24 child survivors in the substantiated incidents, 21 were World Vision beneficiaries. In every case World Vision prioritised the survivor's needs, providing or enabling access to medical care, psychosocial care, psychological counselling, legal aid and other interventions as required.

55 Policy available upon request.
56 https://www.wvi.org/accountability/publication/2016-accountability-report, pages 9-13

World Vision also took disciplinary action against perpetrators and notified local authorities as appropriate. Of the 25 perpetrators involved:

- 18 had their employment terminated
- 1 resigned
- 3 received formal warnings (none were cases of sexual exploitation and abuse)
- 3 contracts ended before the investigation was complete or the contracts were not renewed.

Of the 24 substantiated cases, 13 were reported to local authorities, most commonly by the survivor or the survivor's family. The remaining incidents were either not a criminal offense under local law or the survivor did not want to report to local authorities.

An additional 10 incidents involved children who experienced an accidental injury while participating in World Vision programmes. In each case World Vision offered medical assistance and other support.

Given the size of our global fleet, the risk of children being injured or killed in road accidents involving World Vision vehicles is a continuous concern. In 2018, there were 23 incidents involving vehicles driven for World Vision purposes. Tragically, two of these resulted in the deaths of children. World Vision investigated each incident in cooperation with local law enforcement authorities and provided support to the families.

Adult Safeguarding

In 2018, World Vision received 12 reports of abuse or exploitation of adults caused by World Vision employees or volunteers, or by employees of partners or contractors. We investigated each incident and found that

- 4 were substantiated
- 3 were unsubstantiated
- 1 was partially substantiated (due to insufficient evidence)
- 4 are still under investigation.

The four substantiated incidents were sexual abuse and exploitation cases. These involved three World Vision employees and one volunteer. Of the four perpetrators,

- 2 had their employment terminated
- 1 contract was not renewed as it was in the process of ending
- 1 received a formal warning (it was found to be a consensual adult relationship).

Two of the four incidents were reported to the police, and the other two were not criminal offenses under local law.

Financial loss incidents

In 2018, 115 cases were opened with investigations confirming losses of USD 924,000. Another category of financial loss is loan losses in our microfinance operations. In 2018, VisionFund's microfinance institutions reported loan losses of USD 10.7 million, totalling 2.2 per cent of the client loan portfolio. The total reported fraud losses in 2018 were USD 1.7 million (0.6 per cent of net assets), of which USD 937,000 was concentrated in Armenia (as a result of both theft of cash with collusion of a branch manager and client misuse of loans). The relatively low levels of financial loss across the network demonstrate VisionFund's high level of control and quality lending methodology – including appropriate client targeting and service – in comparison with the microfinance sector as a whole.

J4. Handling of internal complaints

Our Partnership level or local policies on harassment prevention, code of conduct, grievance and reconciliation, workplace violence, and conflict of interest provide a framework for the management of all employment-relations complaints. A protocol that outlines the procedures for reporting, investigation and settlement/disposal of complaints, along with the Integrated Incident Management system, facilitates global oversight with local action on all complaints. Complaints can be made through normal line management, but recognising the need for alternative mechanisms World Vision has a whistleblower system called the Integrity and Protection Hotline (see box below).

In addition to cases reported through the IPH, there were 56 employee-relations cases reported and investigated across the organisation in 2018. Of those, 20 were fully substantiated and adjudicated, 17 were partially substantiated and settled, and 19 were not substantiated. The majority of these cases were employee-grievance related.

The Integrity and Protection Hotline (IPH)

This **hotline**[57] is accessible by the public but is designed primarily for employees, volunteers, contractors and board members as a secondary reporting option if normal mechanisms fail or if individuals do not feel comfortable using them. The hotline is supported by a world class ethics and compliance vendor, NAVEX Global, and is accessible via toll free numbers and an online portal.

We promote and monitor use of the hotline, and in 2018 there were 97 cases reported.

Who is using the hotline: Of the 97 cases, 64 were anonymous, though their nature in some cases did indicate whether they were internal or external. Overall, 20 (21 per cent) of cases were likely external, and 31 (32 per cent) were likely internal; the remainder (47 per cent) were unknown.

Investigation approach: Cases submitted through the IPH are reviewed by a small senior-management committee that is tasked with oversight of all hotline complaints, primarily including the method of investigation, approval of the investigation report and appropriateness of any follow-up actions. These cases are assigned to trained investigators based on the nature of the complaint and the position of the person implicated. They are treated with a high degree of confidentiality.

Closure of cases and satisfaction levels with investigations: Of the 97 cases opened in 2018, 77 per cent have been closed and 22 cases (23 per cent) are in process or pending closure. We are also starting to monitor satisfaction with our investigations by analyzing responses to the outcomes. In two cases (3 per cent of those closed) there was dissatisfaction with the response; in two cases (3 per cent) we received positive feedback; and in one case (1 per cent) we received neutral feedback. The majority, 70 (93 per cent of closed cases), had no response at all. However, in six cases the reporters opened a new case because they were dissatisfied with the outcome of the investigation, and in one additional case the reporter had complained because the reporter was not satisfied with the outcome of a previous case investigated as part of our general Integrated Incident Management approach. Furthermore, two additional cases were reported by people who felt they had been retaliated against for filing a previous IPH case.

J5. Confidentiality and protecting the anonymity of those involved in complaints

Our commitment to confidentiality is outlined in our **IPH (whistleblower) policy**[58] which states that 'Confidentiality, with respect to the (i) identity of the Reporter and (ii) the data revealed by the Reporter, will be maintained through the IPH process to the fullest extent practicable. Anonymous reports are discouraged, as they have a greater potential for abuse, can make investigation of the allegations more difficult, and are subject to legal limitations in some countries. If a Reporter wishes to remain anonymous, the IPH system will accept the report, and the anonymity of the Reporter will be a factor evaluated by the IPH team in assessing how to handle the allegations'.

57 https://secure.ethicspoint.com/domain/media/en/gui/24325/index.html
58 https://www.wvi.org/publications/world-vision-partnership-policies/integrity-and-protection-hotline-whistleblower

K. Leadership is dedicated to fulfilling the Global Standard for CSO Accountability

K1: Holding ourselves to account, including the governing body and management

Accountability is one of the principles of the Covenant of Partnership which governs how the individual World Vision offices relate to one another. Mutual accountability for maintaining our common vision and agreed common practices is outworked in a number of ways, including through regular peer reviews of governing boards[59] and the 2018 introduction of a new compliance director role to strengthen compliance of individual offices with key policies.

The board holds management to account by monitoring progress on the strategy and interrogating the executive on progress based on the strategic indicators. Members of governing bodies and key staff are required to complete an annual conflict-of-interest declaration and are expected to disclose any actual or potential conflict of interest in order to guard against even a perception of impropriety.

K2: Staff inclusion in discussing progress towards organisational accountability

Staff have been systematically engaged to review progress in our strategy and contextualise it for their own functions. A series of 'promising conversations' cascaded down from senior leadership through all World Vision offices, and during 2018 these covered the four behaviours and mindsets (unity and trust, wise stewardship, looking outward and timely truth telling with love) that are fundamental to our strategy and reflect our commitment to organisational accountability. Tracking staff participation has shown that 65 per cent of all staff engaged in these conversations during 2018, representing over a thousand focused discussions around our strategy. Summaries of those conversations were then aggregated up and shared with senior leadership.

K3: Scope of coverage for this report

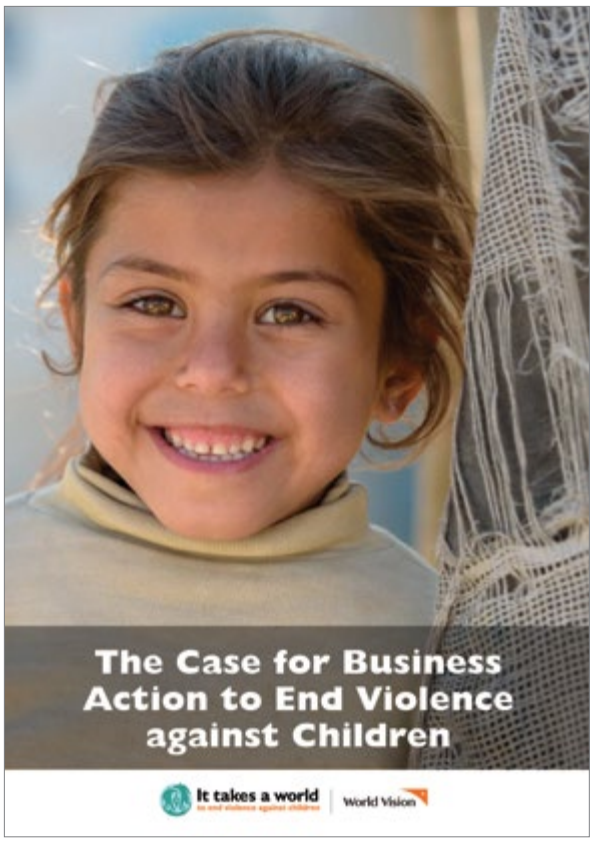
This report is prepared by World Vision International on behalf of the whole World Vision Partnership of offices (World Vision International and its affiliated entities, including VisionFund, World Vision's microfinance subsidiary). It draws on routine reporting by World Vision offices into the Global Centre and publication and sharing of the report internally reflects our commitment to mutual accountability within the World Vision Partnership.

59 https://www.wvi.org/accountability/publication/2016-accountability-report, page 5

Appendix A: Communication on Engagement with the United Nations Global Compact

World Vision calls for a broader and deeper engagement of companies in implementing the Sustainable Development Goals, given that business's contribution is essential to the effort to achieve a sustainable end to poverty. Our organisation is therefore pleased to reaffirm our support for the 10 principles of the UN Global Compact as World Vision works to achieve the sustained well-being of children, especially the most vulnerable. Highlights of our engagement with the UN Global Compact at the global level[60] and related initiatives are listed below:

- Mike Wisheart (Senior Advisor Business Sector Engagement and Partnerships, Advocacy & External Engagement) represented World Vision International in a formal session of the Partnership Exchange at the High Level Political Forum (HLPF) titled 'Building Institutions and Platforms That Are Fit for Partnering', held July 2018 at UN headquarters in New York. The input provided was focused on World Vision's investments in the Partner of Choice programme (see page 11), the aim of which is to build our organisation's capability to partner effectively with organisations from all sectors of society, including business.
- World Vision contributed to The Partnering Initiative's and UN DESA's publication 'Maximising the Impact of Partnerships for the SDGs: A Practical Guide to Partnership Value Creation',[61] which was launched at the Partnership Exchange at the High Level Political Forum (HLPF), July 2018, at UN headquarters in New York.
- In support of World Vision's *It takes a world to end violence against children* campaign, 'The Case for Business Action to End Violence Against Children'[62] was published in 2017.
- World Vision, represented by Dilshan Annaraj, Associate Director, Peacebuilding Programming, actively participated in the UN Global Compact Business for Peace Annual Event 2018.



60 World Vision offices in Australia, Indonesia, Spain, Brazil, and Japan are also participants of the UN Global Compact through membership of their national Global Compact networks and are submitting their own reports.
61 https://thepartneringinitiative.org/publications/creating-value-through-partnerships-guidebook-working-draft/
62 https://www.wvi.org/it-takes-world/publication/case-business-action-end-violence-against-children

Appendix B: Specific disclosures related to the IRS Form 990

World Vision International is not required to file the United States Internal Revenue Service Form 990 'information return', filed by most US-registered tax-exempt organisations, but elects to voluntarily disclose similar information in this report. Note that WVI's microfinance subsidiary, VisionFund International, does file a Form 990, and our US fundraising affiliate, World Vision Inc., voluntarily files a Form 990 for the benefit of its US donors.

Q. What is the total number of voting members of the governing body at the end of the tax year? Are there material differences in voting rights among members of the governing body, or did the governing body delegate broad authority to an executive committee or similar committee? How many voting members are independent?

A. There are 24 board members, 23 of whom are independent. The World Vision International (WVI) board has delegated broad authority to its Executive Committee to handle routine matters between regular, full board meetings and to provide flexibility if the full board, with members from many countries, cannot be quickly assembled. But in practice, the Executive Committee rarely uses its full authority, and all of its actions are visible to and under the ultimate oversight of the full board.

Q. Did any officer, director, trustee or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?

A. Not to our knowledge.

Q. Did the organisation delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees or key employees to a management company or other person?

A. No.

Q. Did the organisation make any significant change to its governing documents since last year?

A. No.

Q. Did the organisation become aware during the year of a significant diversion of the organisation's assets?

A. See page 23 for a summary of fraud losses including microfinance entities affiliated with VisionFund International (World Vision International's microfinance subsidiary). As the Form 990 is not filed on a consolidated basis, a 990 will not include diversions of assets that occurred in affiliated entities outside of the corporate entity World Vision International (or VisionFund International for VFI's 990). Some of the incidents reported in the main report occurred in such affiliated entities.

Q. Does the organisation have members or stockholders?

A. Yes, the voting members of the Council are the members of World Vision International.

Q. Does the organisation have members, stockholders or other persons who had the power to elect or appoint one or more members of the governing body?

A. Yes.

Q. Are there any governance decisions of the organisation reserved to (or subject to approval by) members, stockholders or persons other than the governing body?

A. Yes, World Vision's International Council must approve certain high-level amendments to the Bylaws and Articles of Incorporation.

Q. Did the organisation contemporaneously document the meetings held or written actions undertaken during the year by (a) the governing body and (b) each committee with authority to act on behalf of the governing body?

A. Yes.

Q. Are there any officers, directors, trustees or key employees who cannot be reached at the organisation's mailing address?

A. No.

Compensation

Q. Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data and contemporaneous substantiation of the deliberation and decision: CEO, Executive Director, top management, other officers or key employees?

A. Yes.

Q. Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee or disqualified person outstanding as of the organisation's tax year?

A. No.

Q. Were there any independent contractors that were paid over US$100,000?

A. Yes. The total number, and top five, are listed in Table 6, page 20.

Policies and practices

Q. Does the organisation have local chapters, branches or affiliates?

A. No. However, it does have affiliated national entities in various countries around the world. For more information please see Note 1 to the World Vision International and Consolidated Affiliates Financial Statements.

Q. Does the organisation have a written conflict of interest policy?

A. Yes. It is available at: https://www.wvi.org/publications/world-vision-partnership-policies/conflict-interest-policy.

Q. Are officers, directors or trustees, and key employees required to disclose annually, interests that could give rise to conflicts?

A. Yes.

Q. Does the organisation regularly and consistently monitor and enforce compliance with the policy?

A. Yes. Annual disclosure forms are reviewed, and employees are reminded of the policy. Potential conflicts are disclosed and addressed when they arise.

Q. Does the organisation have a written whistle-blower policy?

A. Yes. The whistle-blower hotline is available at: https://www.wvi.org/publications/world-vision-partnership-policies/integrity-and-protection-hotline-whistleblower.

Q. Does the organisation have a written document retention and destruction policy?

A. World Vision International has various policies and standards for document and information management, but does not have a single comprehensive document retention and destruction policy that covers both hard documents and electronic information.

Q. Did the organisation invest in, contribute assets to or participate in a joint venture or similar arrangement with a taxable entity during the year? And if so, has the organisation adopted a written policy or procedure requiring the organisation to evaluate its participation in joint venture arrangements under applicable US federal tax law, and taken steps to safeguard the organisation's exempt status with respect to such arrangements?

A. Most of the World Vision–affiliated and –supported microfinance institutions in other countries are considered taxable entities under the laws of their respective countries. World Vision International considers support for such microfinance institutions to be consistent with WVI's US exempt purposes and status, as affirmed by the IRS's recognition of 501-c-3 exempt status for WVI's microfinance supporting subsidiary, VisionFund International (VFI). WVI and VFI have policies and procedures to help ensure that the activities of World Vision–affiliated microfinance institutions remain within WVI's exempt purposes. Other than with these affiliated microfinance entities, there were no joint ventures or similar arrangements with taxable entities.

Q. Does the organisation engage in lobbying activities?

A. No. Not as defined under US federal tax law, although it does engage in general advocacy activities.

Q. Describe whether – and if so, how – the organisation makes its governing documents, conflict of interest policy and financial statements available to the public.

A. Key policies, including the conflict of interest policy, are available on our website at https://www.wvi.org/publications/topics/world-vision-partnership-policies. Financial statements are also available on the website (see below).

Disclosure

The organisation's books and records are in possession of Stephen Lockley at the following offices:

- World Vision International: 800 W Chestnut Ave, Monrovia, CA 91016, USA
- World Vision International, Executive Office: 1 Roundwood Avenue Stockley Park Uxbridge, Middlesex UB11 1FG, UK

Financial statements

The World Vision International consolidated financial statements for the year ended 30 September 2018 are available at https://www.wvi.org/publications/report/consolidated-financial-statements-2018-2017. These financial statements were audited by independent accountants. The amounts presented in the financial statements differ from those in this report because certain World Vision–branded entities are not consolidated in the World Vision International financial statements for accounting purposes but are included here. For more information about consolidated entities, see Footnote 1 of the World Vision International and Consolidated Affiliates Financial Statements.

World Vision International
Executive Office
1 Roundwood Avenue, Stockley Park
Uxbridge, Middlesex
UB11 1FG
United Kingdom

International Liaison Office
Chemin de Balexert 7-9
Case Postale 545
CH-1219 Châtelaine
Switzerland

European Union Liaison Office
33 Rue Livingstone
1000 Brussels
Belgium

United Nations Liaison Office
216 East 49th Street, 4th floor
New York, NY 10017
USA

World Vision is a Christian relief, development and advocacy organisation dedicated to working with children, families and communities to overcome poverty and injustice. Inspired by our Christian values, we are dedicated to working with the world's most vulnerable people. We serve all people regardless of religion, race, ethnicity or gender.

Accountable Now

World Vision