



## GL Accountability and Transparency Policy

## Introduction

In order to develop this Policy, a review of different information available regarding Transparency and Accountability was conducted and integrated into a relevant policy for GL. Initiatives that were included in the review include: The International Non-Governmental Accountability Charter, The Istanbul Principles (Open Forum for CSO Developmental Effectiveness), The Global Reporting Initiative, the International Aid Transparency Initiative, The Global Accountability Project, and the CIVICUS Civil Society Index.

## Who GL is Accountable to

### Internal stakeholders

GL is accountable to a number of internal stakeholders including: staff, the board, supporters, local partners, volunteers, and alliance members.

### Donors and external partners (governmental and non-governmental)

GL is accountable to all its donors. It endeavours to provide transparent information on how donor money and support is used.

### Regulatory bodies

GL endeavours to meet all regulatory requirements governing its work according to the laws of each country it operates in. These include Labour and Tax Laws.

### Organisations to be influenced by NGO activities

### Beneficiaries and parties affected by NGO operations

### The media, civil society and the public at large

As a Civil Society Organisation, GL sees itself as being accountable to others CSO's and the public at large.

## What GL is Accountable for

### Effectiveness

GL is accountable for the effectiveness in fulfilling its mandate and the quantity, quality, impact and value for moneys of its operations, as well responsiveness to the beneficiaries.

### Organisational reliability

GL is accountable for the independence and reliability of its organisational structures, with criteria such as the role and composition of the board, financial and management structures, human resource management policies and practices, etc.

### Legitimacy

Last but not least, GL is also accountable for legitimacy issues such as their constituency, adherence to their mission, ties to the public/beneficiaries etc.

## GL's systems of accountability

### Governance structures and standards

- GL has a non-for-profit character, a legal entity identifying office holders, and a clear mission.
- GL has a clearly defined governance structure, and decision making processes, membership rules and a description of the responsibilities, powers and duties of the governing body, as well as its relationships to other organisational entities. Board members are selected through transparent processes set out in publicly available policies, have defined terms of office, receive no remuneration beyond reimbursement of expenses and do not profit from the organisation's assets. There are conflict of interest provisions for board members in place.
- Board functions are clearly separated from management, and the CEO does not have a voting role on the Board. Board competencies include the appointment and annual review of the CEO performance, the review of financial performance and statements, as well as the responsibility to hire the auditor.
- The list of current Board members is publicly accessible, Board meeting minutes are recorded on file, and decisions are normally communicated to the membership in a comprehensive and timely manner, unless good reasons apply (privacy concerns).
- The organisation's mission, vision, and strategy are made available
- Disclosure of staff members
- The salary range of the highest paid member of staff is disclosed

### Integrity policies and systems

- GL has strong internal integrity management systems in place and policies to prevent and effectively address corruption risks that also apply to partners and service providers. In addition to having **an anticorruption statement** articulating the organisation's commitment to high ethical standards, GL has provisions and guidance on bribery (especially for corruption prone activities such as procurement), facilitation payments, payments under duress, gifts and hospitality, political donations. The anti-corruption policy is communicated to all partners, suppliers, contractors, intermediaries and other third parties.
- Conflict of interest (COI) provisions are also an important component of GL's integrity management system, and include a clear definition of what constitutes a conflict of interest and guidance for staff, volunteers and board members on handling conflicts of interest when they arise. This policy requires that real or perceived conflicts of interest or affiliation with actual or potential suppliers be disclosed, and that staff, volunteers and board members excuse themselves from decision making processes in which they have a conflict of interest. There are clear guidelines specifying under which conditions gifts and entertainment may be or may not be accepted (and reported) or family members may be recruited (or not). There is also be a clear process for COI management, including a public register of interests maintaining a record of staff/trustees current and past interests and positions, and training/awareness raising activities.
- GL staff are obligated to report corruption or any unethical behaviour and this is be supported by whistle blowing policies protecting those speaking out about abuses, corruption or mismanagement. In addition, there is a complaint management system in place, with clear scope, procedures, internal and external complaints channels, timeframe for addressing complaints and an appeal process.

These integrity standards cutting across organisational management, project implementation, financial management and information disclosure are addressed in GL's code of conduct.

#### Transparency standards

- GL complies with relevant governance, financial accounting and reporting requirements through standardised, regular and adequate reporting, with the view to making basic data available to the public or oversight bodies on GL's operations.

GL follows the INGO accountability charter statement:

*"We are committed to openness, transparency and honesty about our structures, our mission, policies and activities. We will communicate actively to stakeholders about ourselves and make information public available".*

- GL is committed to sharing as much information as possible broadly. To this end much of the data collected by the organisation (both qualitative and quantitative) is available through our website.
- This includes sharing information regarding project and performance such as:
  - What GL is doing and where
  - Why GL does what it does (Theory of Change)
  - Results being achieved (including results from evaluations on completed projects)
  - Finances related to projects (shared in annual reports and through IATI)

#### Human resources management policies

- Remuneration and benefits at GL are aligned with the public mandate of the organisation, while set at levels that can attract and retain the employment of qualified staff. Policies fully comply with relevant national and international labour regulations, and pay particular attention to specific corruption related risks:
  - Merit-based recruitment and promotion practices and processes;
  - Transparent salary and benefit structures, including per diem policies;
  - Transparent performance appraisal systems;
  - Transparent disciplinary measures and procedures;
  - Regulations/prohibitions of employment of relatives, family members, etc.
- In terms of official travel, there GL has implemented safeguards that can limit the potential for abuse. The purpose and benefit of the travel for the organisation are made be clear and pre-approved by the manager, along with an outline of the expected costs and a budget line covering these costs. There are clear reimbursement guidelines as well as rules governing class of travel and class of hotels.

#### Financial management standards

- GL has established accounting tools (book of accounts, general ledger, general journal, cash receipt book, cash disbursement book, bank account records)
- GL has instituted the separation of key functions (approving officer, book keeper, cash custodian) and "four-eye" principles for expenses, requiring two signatures by relevant staff
- Annual financial statement of income and expenditures are produced

- Annual financial reports conform to relevant laws and practices and are audited by a qualified independent public accountant(s).
- As procurement is typically an activity highly vulnerable to abuse, GL has set minimum standards to mitigate those corruption risks. These include:
  - There are open competitive procedures for purchase above a certain threshold
  - GL requires proof of submission of several offers above a certain threshold and a justification of the decision made is required
  - GL pro-actively communicates its anti-bribery policy to all agents, intermediaries, contractors and suppliers

#### Ethical fundraising policies

- GL has a clear fundraising policy and fundraising activities are conducted ethically and accurately, and funding is reported transparently. GL's standards of ethical fundraising include:
  - Respect for the rights of donors to be informed about how their donation will/has been used,
  - Accurate description of needs and activities
  - Clear guidelines when dealing with gifts in kind
  - Ensuring that donations sought through third parties are solicited and received in conformity with the organisation's own practices.

#### Downwards accountability standards

- GL attempts to promote greater participation of the beneficiaries and target groups in the programme implementation. This is done through:
  - Community meetings
  - Participatory evaluation of programmes with participation of beneficiaries/feedback
  - Complaints/ feedback mechanisms
  - Completion of evaluation forms for all events GL conducts

## Transparency and Accountability Summary Table

Transparency and Accountability standard	What this includes
<b>Governance structures and standards</b>	GL has a non-for-profit character, a legal entity identifying office holders, and a clear mission.
	GL has a clearly defined governance structure, and decision making processes, membership rules and a description of the responsibilities, powers and duties of the governing body, as well as its relationships to other organisational entities.
	Board functions are clearly separated from management, and the CEO does not have a voting role on the Board. Board competencies include the appointment and annual review of the CEO performance, the review of financial performance and statements, as well as the responsibility to hire the auditor.
	The list of current Board members is publicly accessible, Board meeting minutes are recorded on file, and decisions are normally communicated to the membership in a comprehensive and timely manner, unless good reasons apply (privacy concerns).
	The organisation's mission, vision, and strategy are made available
	Disclosure of staff members
	The salary range of the highest paid member of staff is disclosed
<b>Integrity policies and systems</b>	GL has strong internal integrity management systems in place and policies to prevent and effectively address corruption risks that also apply to partners and service providers. In addition to having <b>an anticorruption statement</b> articulating the organisation's commitment to high ethical standards, GL has provisions and guidance on bribery.
	Conflict of interest (COI) provisions include a clear definition of what constitutes a conflict of interest and guidance for staff, volunteers and board members on handling conflicts of interest when they arise.
	GL staff are obligated to report corruption or any unethical behaviour and this is supported by whistle blowing policies protecting those speaking out about abuses, corruption or mismanagement.
<b>Transparency standards</b>	GL complies with relevant governance, financial accounting and reporting requirements through standardised, regular and adequate reporting, with the view to making basic data available to the public or oversight bodies on GL's operations.
	GL is committed to sharing as much information as possible broadly. To this end much of the data collected by the organisation (both qualitative and quantitative) is available through our website.
	This includes sharing information regarding project and performance such as: <ul style="list-style-type: none"> <li>• What GL is doing and where</li> <li>• Why GL does what it does (Theory of Change)</li> </ul>

	<ul style="list-style-type: none"> <li>• Results being achieved (including results from evaluations on completed projects)</li> <li>• Finances related to projects (shared in annual reports and through IATI)</li> </ul>
<b>Human resources management policies</b>	<p>Remuneration and benefits at GL are aligned with the public mandate of the organisation, while set at levels that can attract and retain the employment of qualified staff.</p> <p>In terms of official travel, there GL has implemented safeguards that can limit the potential for abuse.</p>
<b>Financial management standards</b>	<p>GL has established accounting tools (book of accounts, general ledger, general journal, cash receipt book, cash disbursement book, bank account records)</p> <p>GL has instituted the separation of key functions (approving officer, book keeper, cash custodian) and "four-eye" principles for expenses, requiring two signatures by relevant staff</p> <p>Annual financial statement of income and expenditures are produced</p> <p>Annual financial reports conform to relevant laws and practices and are audited by a qualified independent public accountant(s).</p> <p>As procurement is typically an activity highly vulnerable to abuse, GL has set minimum standards to mitigate those corruption risks. These include:</p> <ul style="list-style-type: none"> <li>• There are open competitive procedures for purchase above a certain threshold</li> <li>• GL requires proof of submission of several offers above a certain threshold and a justification of the decision made is required</li> <li>• GL pro-actively communicates its anti-bribery policy to all agents, intermediaries, contractors and suppliers</li> </ul>
<b>Ethical fundraising policies</b>	<p>GL has a clear fundraising policy and fundraising activities are conducted ethically and accurately, and funding is reported transparently. GL's standards of ethical fundraising include:</p> <ul style="list-style-type: none"> <li>• Respect for the rights of donors to be informed about how their donation will/has been used,</li> <li>• Accurate description of needs and activities</li> <li>• Clear guidelines when dealing with gifts in kind</li> <li>• Ensuring that donations sought through third parties are solicited and received in conformity with the organisation's own practices.</li> </ul>
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