

Alps

Accountability,
Learning and
Planning System



act:onaid
international

Our vision

A world without poverty and injustice in which every person enjoys their right to a life with dignity.

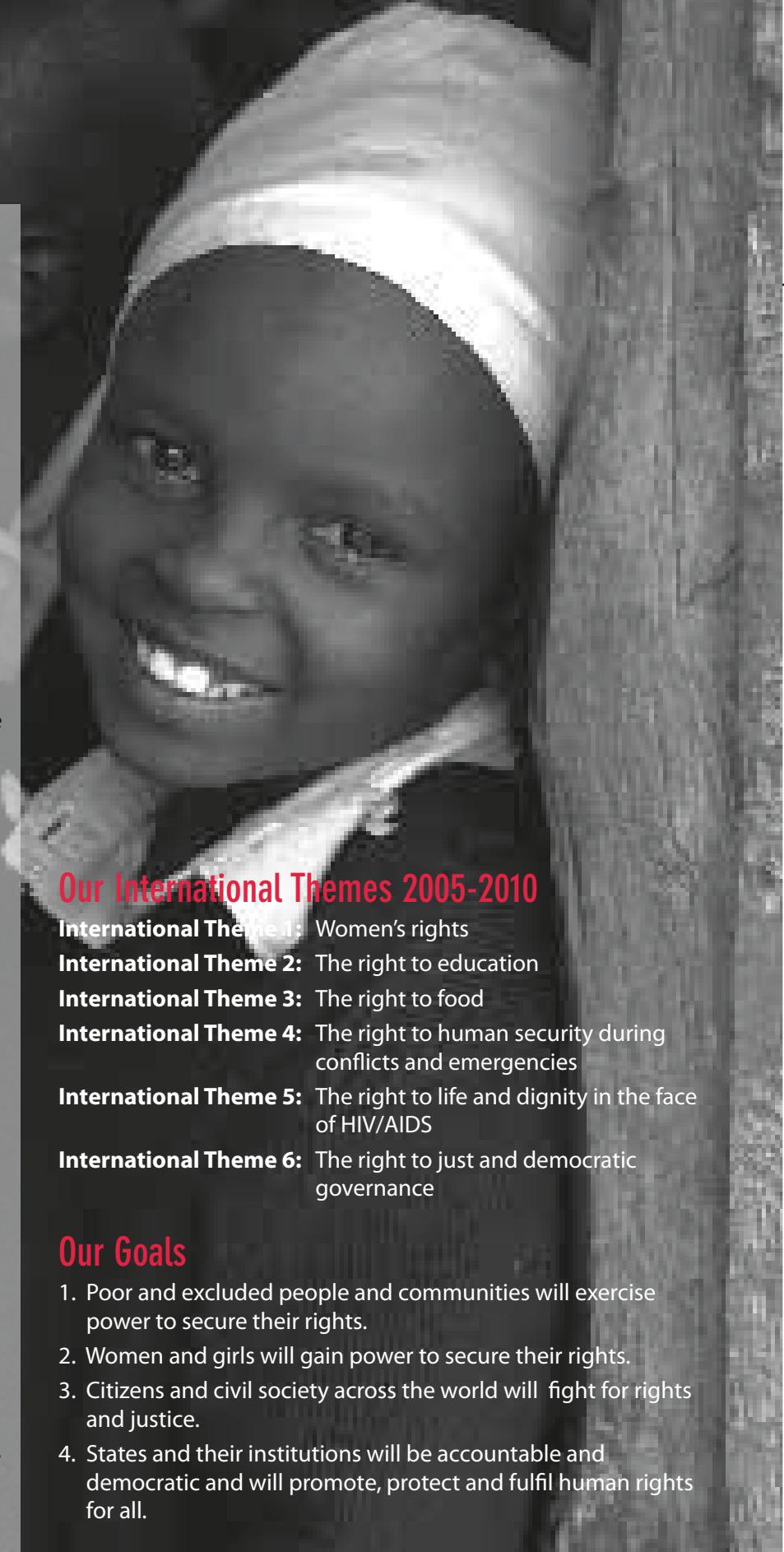
Our mission

To work with poor and excluded people to eradicate poverty and injustice.

Our values

ActionAid International lives by the following values:

- Mutual respect, requiring us to recognise the innate worth of all people and the value of diversity
- Equity and justice, requiring us to work to ensure equal opportunity to everyone, irrespective of race, age, gender, sexual orientation, HIV status, colour, class, ethnicity, disability, location and religion
- Honesty and transparency, being accountable at all levels for the effectiveness of our actions and open in our judgements and communications with others
- Solidarity with the poor, powerless and excluded will be the only bias in our commitment to the fight against poverty and injustice
- Courage of conviction, requiring us to be creative and radical, bold and innovative – without fear of failure – in pursuit of making the greatest possible impact on the causes of poverty
- Independence from any religious or party-political affiliation
- Humility in our presentation and behaviour, recognising that we are part of a wider alliance against poverty and injustice.



Our International Themes 2005-2010

International Theme 1: Women's rights

International Theme 2: The right to education

International Theme 3: The right to food

International Theme 4: The right to human security during conflicts and emergencies

International Theme 5: The right to life and dignity in the face of HIV/AIDS

International Theme 6: The right to just and democratic governance

Our Goals

1. Poor and excluded people and communities will exercise power to secure their rights.
2. Women and girls will gain power to secure their rights.
3. Citizens and civil society across the world will fight for rights and justice.
4. States and their institutions will be accountable and democratic and will promote, protect and fulfil human rights for all.

Alps

Accountability, Learning and Planning System

contents

	page
Introduction	4
Overview of Alps	5
Key principles	7
Attitudes and behaviours	9
Core elements of <i>Alps</i>	10
Appraisals	12
Strategies	14
- ActionAid International strategy	15
- Country strategies	16
Strategic plans	18
- International themes	20
- Regional and international campaign	20
- International function	21
- Regions	22
- Programmes (DA/DI)	23
Annual plan and budget	24
Participatory review and reflection	26
Annual reports	28
External reviews	30
- ActionAid International	31
- Affiliate, associate and country programme	32
- International theme	33
- International campaign	33
Peer reviews	34
- Affiliate, associate and country programme	35
- Governance review	36
Staff climate survey	37
Audit	38
Open information policy	42
Other supporting policies	44
Glossary	46
Summary chart of organisational processes	47

Introduction

ActionAid International's strategy 'Rights to end poverty' reaffirms its commitment to the fight against poverty and injustice. It requires us to release and focus our energy and creativity towards the achievement of our common goals. It demands that in all our relationships we exercise trust, live and share our values and be accountable for our actions at all levels. It also requires creative commitment, continuous learning, critical reflection and personal change.

In ActionAid we have multiple accountabilities – to the poor and excluded people and groups with whom we work, supporters, volunteers, partners, donors, governments, staff and trustees. Alps emphasises accountability to all our stakeholders – but most of all to poor and excluded people, especially women and girls.

Alps is a framework that sets out the key accountability requirements, guidelines, and processes in ActionAid International. Not only in terms of organisational processes for planning, monitoring, strategy formulation, learning, reviews and audit but also personal attitudes and behaviours.

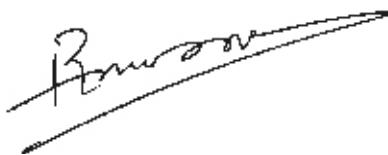
Alps defines our standards, not only about what we do but also how we do it. Alps requires processes and ways of working that are crucial to supporting and strengthening ActionAid's rights-based work.

Over the years, we have learnt much from implementing Alps – inspiring stories of change and a great deal of honesty and reflection about the challenges it has presented to staff and partners across the globe in its implementation. The spirit of Alps and what it stands for continues to inspire staff, partners, our stakeholders and the poor and excluded groups we work with. There is still a great deal more to be done.

This revision of Alps seeks to remain true to its original intention: to reduce unnecessary bureaucracy, while retaining core accountability

As ActionAid International moves into a new phase in its evolution, it is important that we align our systems in support of our International goals and priority themes. As with the previous Alps document, we will continue to revise Alps as our experience grows.

The challenge now is to deepen and extend our practice of the principles and spirit behind Alps which has been re-designed to support our new strategy "Rights to end poverty." I trust all staff will familiarise themselves with this revised Alps and implement it effectively.



Ramesh Singh
Chief Executive
ActionAid International

What is Alps?

Alps is the Accountability, Learning, and Planning System of ActionAid International.

Alps – in both the first edition and this updated version – is designed to:

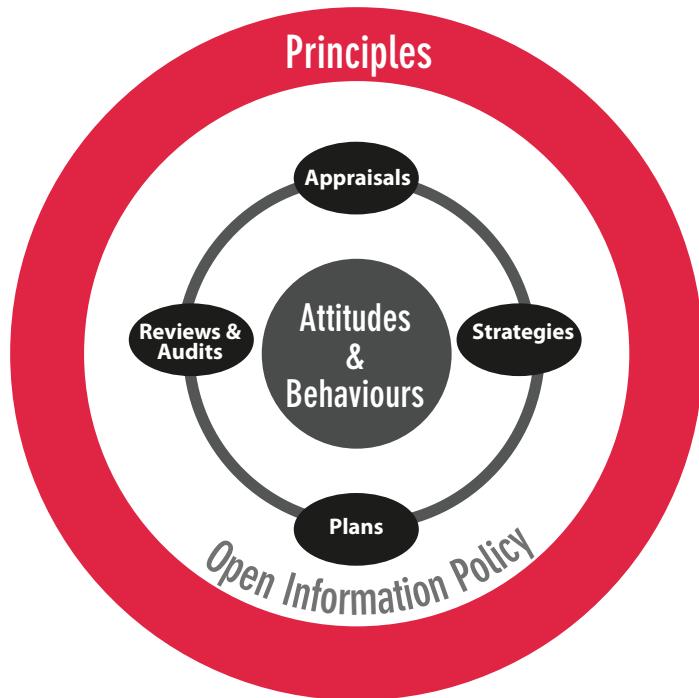
- deepen our **accountability** to all our stakeholders, particularly to the poor and excluded people with whom we work
- ensure that all our processes create the space for innovation, **learning** and critical reflection, and reduce unnecessary bureaucracy
- ensure that our **planning** is participatory and puts analysis of power relations and a commitment to addressing rights – particularly women's rights – at the heart of all our processes.

The core elements of Alps are:

Principles. Alps seeks to strengthen accountability to the poor and excluded people and to strengthen commitment to women's rights. It emphasises critical reflection and promotes transparency. It requires a constant analysis of power.

Attitudes and behaviours. Alps can only be effective if ActionAid staff, volunteers, activists, trustees and partners hold attitudes and behave in ways that fit with our shared vision, mission and values.

Organisational policies and processes. Alps integrates cycles of appraisal, strategy formulation, planning and reviews. Alps also includes auditing processes to further strengthen the accountability of the system. Alps requires transparency in all that we do; this is described in the Open Information Policy.



Alps applies to the whole of ActionAid and forms the basis for its partnerships:

- Alps applies to the whole of ActionAid International including affiliates, country programmes and all parts of the international secretariat. All staff, volunteers and trustees should refer to it as the core requirement of key accountability procedures and processes.
- Alps also forms the basis of our partnership with other organisations. While it is not expected that all our partners will subscribe to Alps in its entirety, ActionAid will not be able to enter into partnership with any organisation which states or practices values and principles inconsistent with those mentioned in Alps. In addition, all partnerships related to the flow of financial resources from ActionAid, particularly those who manage long term Development Initiatives (DI), should enable ActionAid to deliver against the requirements of Alps.
- Alps sets out minimum core requirements and standards. Boards and managers can go further (e.g. do more reviews than required) and staff are encouraged to innovate with new processes but should adhere to the core principles, attitudes and behaviours set out in Alps.

The overall custodian of Alps is the Chief Executive who will seek approval of the International Board of Trustees for any substantive changes to the system.

“It is absolutely essential that the oppressed participate in the revolutionary process with an increasingly critical awareness of their role as subjects of the transformation”

Paulo Freire



Respect for people, particularly poor and excluded people, and their rights, are at the heart of Alps.

*Gideon Mendel/ Corbis/
ActionAid*

Key principles

Alps strengthens ActionAid International's main accountability, which is to the poor and excluded people with whom we and our partners work.

Accountability

- Alps requires that poor and excluded people take part directly in all processes of local programme appraisal, analysis, research planning, monitoring, implementation, research and reviews, including recruiting and appraising frontline staff. Poor and excluded people have a right to take part in decisions that affect them.
- Alps requires us to work with poor and excluded people to facilitate their analyses, respecting and critically engaging with what comes out of it. It means that the priorities and perspectives of poor people must inform the decisions made at all levels by ActionAid and its partners.
- Alps requires us to work with poor and excluded people, their communities, movements, organisations to inform our research, analysis and advocacy.

Womens' Rights

- All ActionAid programmes, including those of funded partners, must use gender analysis and must have components to advance women's rights. Women must be centrally involved in decision making.
- All ActionAid units and funded partners must seek to address women's rights and advance women's leadership within their own organisations.
- Where gender analysis, women's rights programming and organisational gender equity are weak, there must be clear plans to strengthen these. ActionAid will not fund partners who are not at least seeking to improve their work on gender and women's rights.
- ActionAid will actively seek to influence all allies and non-funded partners to take up stronger positions and actions in favour of women's rights.

Power

- Power imbalances lie at the heart of poverty and injustice. Power refers to the degree of control over material, human, intellectual and financial resources exercised by different individuals, groups and institutions. It also means the power to make decisions and choices. Rights cannot be truly realised without changes in the structure and relationships of power.
- ActionAiders will seek to first understand personal power: how we make use of our own power positively in our relationships, in our families, in our work. We will seek to use our power to advance equity and justice, particularly women's rights.
- All strategies, appraisals, research initiatives, plans, reviews or reports must have an analysis of power and clear actions to address power imbalances.
- Alps requires us to examine ActionAid's power in relation to partners and communities.

We must recognise the power we wield in our alliances to shape positions as we provide funding and technical advice. Similarly, when we are working with community-based organisations, we need to be aware of the power dynamics that we cause (through our relative wealth and status) and recognise how powerful groups often deny poor people the right to participate.

- Alps encourages us to create sustained spaces for poor people to do their own analysis of power. We must ensure that engagement in Alps processes provides opportunities for poor and excluded people to challenge and hold us, as well as others, accountable.

Alps aims to simplify reporting requirements and promote processes which emphasise critical engagement, mutual learning and downward accountability.

Learning

- Alps aims to optimise staff and partner time spent on critical reflection and learning.
- Alps requires that staff learn with and from poor and excluded people, our partners and others so that better decisions about our actions are made and good practices and solutions can be shared.
- Alps encourages the use of creative media and alternate forms of communication other than lengthy written reports. People's art, oral traditions, theatre and song are some of the ways by which people can engage their full creative talents and develop insights that surprise, inspire and generate new ways of looking at and doing their work.
- Alps requires us to learn not only from our successes but also from our failures.
- Alps reports and documents are approved in most cases by only one level up in the line management, to prevent unnecessary duplication and bureaucracy.

Alps requires transparency, and the proactive sharing of information in relevant forms with all our stakeholders, particularly poor and excluded people.

Transparency

- Alps requires all ActionAid information, including appraisals, strategies, plans, budgets, reviews and reports to be open to all stakeholders, especially poor and excluded people. It promotes such openness in an active way by requiring translations of key documents to local languages and promoting visible public sharing of information as a right.
- Alps requires us to constantly assess what we spend and determine value for money in relation to the quality of our work and the impact it has achieved. Alps requires us to make record books public, including financial information, to ensure this assessment is done with our partners and the involvement of poor and marginalised people.
- Alps written information must be relevant and useful primarily to the people who produce it, receive it and who need it to make decisions and for learning. It should be written in a way that is easily understood by most people and in the language of the majority of users. No information should be required which is not used in significant ways – all information gathered should receive feedback, acknowledgement, and clarity on what it has been used for.
- Alps encourages open information through bulletin boards and posters easily accessible to communities with details of our own plans and budgets.

Attitudes and behaviours

Alps can only be effective if our staff, volunteers, activists, trustees and partners hold attitudes and behave in ways that fit with our shared vision, mission and values. These include:

- Behaviour that is not domineering or patronising but that genuinely shares power with others rather than keeps it for oneself.
- Behaving in a way that genuinely supports those who are excluded to fully participate, bringing poor and excluded people into the heart of decision-making, rather than simply informing and consulting them.
- Behaving with confidence and commitment to address discrimination due to sex, age, caste, ethnic identity, race, colour, class, sexuality, disability, religion and HIV/AIDS status, in all of our work.
- Actively seeking to learn from and build alliances with others who are aiming for similar goals by different methods. In so doing, we are aware that we are not working in isolation in searching for a lasting solution to eradicating poverty and injustice.
- Reflecting a desire for the best knowledge, even if such knowledge fails to support or undermines one's preconceptions, beliefs or self interests.
- Actively seeking to learn from and share our knowledge, skills and experience with our colleagues internationally and others working for equity and justice.
- Demonstrating a willingness to listen, understand and take account of the different cultural, language and communications characteristics of others.
- Striving to achieve effective communications within ActionAid, recognising that people are faced with different demands and taking initiative in writing and communicating lessons and experiences which are in accessible formats and language.

Facilitating behaviour and attitudinal change is a continual process. ActionAid will provide the space and opportunities to support its staff, volunteers, activists, trustees and partners to examine contradictions, personal behaviours and values. This will require different approaches, including coaching, mentoring and feedback mechanisms.

*“Knowing others is intelligence
Knowing yourself is true wisdom
Mastering others is strength
Mastering yourself is true power.”*

Tao Te Ching

Other core elements of Alps

Alps organisational processes

- Appraisals
- Strategies
- Strategic plans
- Annual plans and budgets
- Strategic reviews
- Peer reviews
- Organisational climate reviews
- Annual participatory review and reflection processes
- Annual reports
- Internal governance annual review
- External and internal audits
- Open information policy.

ActionAid's organisational processes and planning cycles are designed to increase the influence of poor and excluded people on ActionAid's work. Plans, budgets and strategies at the grass roots level are developed with poor and excluded people. These help determine country strategies, which in turn influence the overall ActionAid International strategy.

ActionAid works primarily with and through partners. At the grassroots level, programmes are designed with community involvement at all stages – from the initial appraisal through the five-yearly strategic planning cycle and the annual planning and review cycle. The participatory review and reflection process is a key mechanism promoting the direct involvement of poor and excluded people and other local stakeholders.

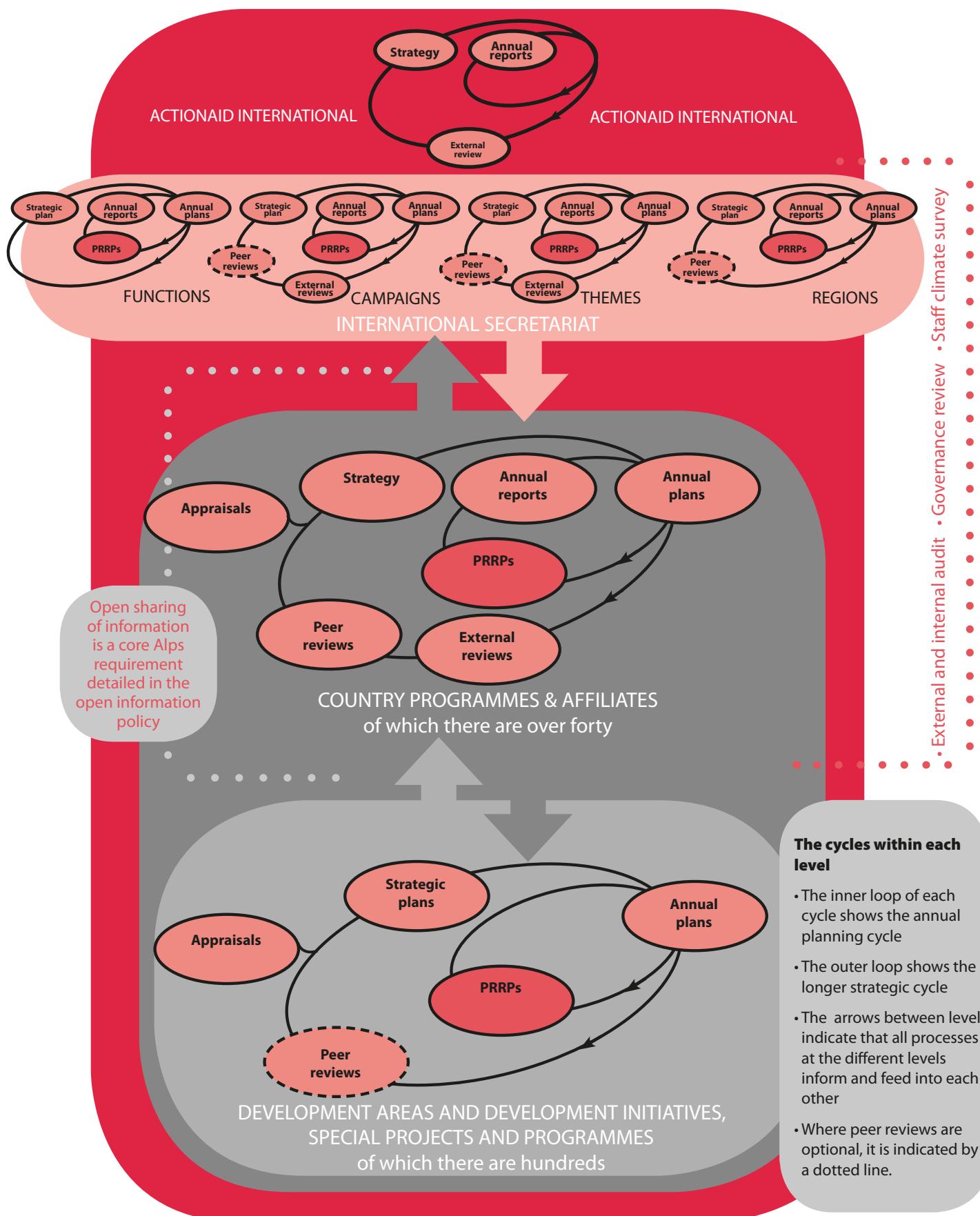
Country programmes, affiliates and associates in over forty countries collectively make up ActionAid International. Each has its own country strategy, developed with its stakeholders every 5-6 years. Annual plans and reviews guide the detail of work. Participatory review and reflections are held annually at the national level to ensure effective involvement and feedback from all stakeholders. External reviews are required at the end of each strategy period. In addition, a peer review of each country by a team composed of trustees and staff from across the larger ActionAid International is organised to learn and comment consistency with ActionAid International's shared core strategies and policies.

ActionAid International's work is guided by an international strategy which is agreed collectively every 5-6 years. It is supported by an international secretariat made up of regions, functions and themes. Each of these has strategic plans that explain how each unit works to support the strategy. International campaigns also have strategic plans and external reviews. Each of these units further has an annual review and planning cycle within which participatory review and reflections play a central role. An external review of the whole of ActionAid International is required every five years.

Audits and climate surveys are carried out periodically to provide additional insights into the health of the organisation and its various parts. Governance reviews on the performance of boards are also carried out by affiliates and ActionAid International.

Alps organisational processes – diagram

ActionAid International is indicated as a red framework. The diagram shows how all levels of the organisation fit within the framework of ActionAid International.



Appraisals

An appraisal is an exercise undertaken to explore and understand the contexts, feasibility, propositions and value of any new project, programme or initiative before they are started. In ActionAid, they are particularly relevant for starting up any new:

- Programmes (DA/DI) within countries
- Special projects
- New country selection
- New regional and international campaigns.

All ActionAid initiatives to set up a new programme, special project, new country, regional or international campaign should go through an appraisal process to assess their value in contributing to ActionAid's goals and objectives at different levels. The content and detail in each appraisal will vary and we encourage discretion and flexibility in deciding the details.

An approved appraisal document will be the key document on which the decision to start longer-term work (including the specific work agenda for the first one or two years of work) will be based before a fully-fledged strategy (or strategic plan) will be designed or developed. These documents make recommendations about potential programmes, strategies, partners and key areas of intervention. They also project financial and other implications.

“If you are trying to transform a brutalised society into one where people can live in dignity and hope, you begin with the empowering of the most powerless. You build from the ground up.”

Adrienne Rich



Extensive community involvement, often facilitated with Participatory Rural Appraisal (PRA) techniques, is central to appraisals.

Afghanistan Community Planning Meeting
Jenny Matthews, ActionAid

Appraisals

Purpose:	To determine the relevance and feasibility of a new programme, special project, country, regional or international campaign on the basis of financial, technical and political considerations.
Process:	<p>The Regional Director will initiate the process for a new country and Country Director for a new programme (DA/DI) or special project, and Policy Director for new regional and international campaigns.</p> <p>Key internal stakeholder groups (including finance, sponsorship, funding affiliates and thematic staff) and external stakeholders (including poor and excluded members of the community, potential partners, donors and government), must be involved.</p> <p>A gender-balanced team will conduct the appraisal. This will include a person specifically assigned to consider women's rights issues and people who are experts in the geographic or subject area.</p>
Time to complete:	Up to 2 months
Length:	10-20 pages
Approval process:	<p>The draft appraisal document will be circulated to key internal/external stakeholder groups for feedback and comments. These will be identified in the terms of reference.</p> <p>A new country appraisal and any regional or international campaign appraisal will be signed off by the Regional Director and Policy Director respectively, in consultation with the Regional Management team and International Directors' team respectively.</p> <p>A new programme (DA/DI) and special project appraisal will be circulated to the appropriate funding country/function for initial feedback and comments and discussed by the country senior management team, including finance and sponsorship staff.</p>
Approval:	<ul style="list-style-type: none"> • New country selection and international campaigns appraisal by the trustees • Regional campaigns appraisals by the CEO and International Directors' team • Programme (DA/DI) and special project appraisal by Country Director and country management team (national boards in the case of affiliates).

Strategies

Strategies are key documents that chart the course of ActionAid International's work at the international and national levels, creating a sense of politics, purpose and priorities. Strategies create inspiration and focus. Strategies help to create a common understanding and guide the planning process for all our work. Strategies are effectively our statement of intent and commitment or promise. Our stakeholders, particularly poor and excluded people and their organisations, inform all of ActionAid International's strategies.

Strategies are required at two levels: international and country.

“Without leaps of imagination, or dreaming, we lose the excitement of possibilities. Dreaming, after all, is a form of planning.”

Gloria Steinem



Women's rights are an unequivocal priority of ActionAid International's Strategy.

*Latin American Feminist Conference
Andre Telles*

ActionAid international strategy

Purpose:	To define the strategic direction and priorities of the organisation including vision, mission, values, goals and high-level objectives and strategies.
Process:	<p>Chief Executive leads the process in conjunction with the International Directors' team. A dedicated team composed of a cross-section of staff from across the organisation develops the strategy, in consultation with staff, trustees and other key stakeholders, particularly the community and organisations of poor and excluded people. The team should have a minimum of 50% women staff members. The process should be open and consultative, with opportunity for every member of staff to contribute and be heard. A structured consultation process should be undertaken in each of the countries including affiliate countries and in all the regional, functional and thematic teams. The process of developing a global strategy will be informed by:</p> <ul style="list-style-type: none"> • Key lessons and recommendations from the external review of the previous strategy period • A specially commissioned survey of international stakeholders • Lessons and recommendations from other external country reviews, and international thematic reviews • Lessons and outputs from a specially-hosted Action International Conference • External contributions from selected opinion leaders and experts.

The strategy document will include:

- ActionAid International's vision, mission, and values
- External context analysis, gender and power analysis
- ActionAid International's approach
- Goals, strategic priorities and key actions
- Organisational objectives
- Internal governance mechanisms
- Expected outcomes
- Organisational implications.

Time to complete: About 3-6 months

Length: 20-30 pages

Frequency: Every 5-6 years

Approval process: Chief Executive and the International Directors' team will discuss and agree on strategy before sending to the International Board for approval. Following board approval, the Chair of the International Board together with the Chief Executive will present the strategy to the General Assembly for ratification.

Approval: By the International Board of Trustees; ratification by the General Assembly (when constituted).

Country strategies

Purpose: To set out clear objectives and strategies that are relevant to the country, and in delivering the goals and themes of ActionAid's international strategy.

Process: Country Directors and country management teams will lead the process in consultation with National Boards of Trustees (in affiliate and associate country programmes), country staff, strategic partners, particularly poor and excluded people, and all other relevant stakeholders.

A dedicated team composed of a cross section of staff from across the organisation develops the strategy, in consultation with staff and trustees and other key stakeholders, particularly partners, communities and organisations of poor and excluded people. The team should have a minimum of 50% women staff members and include someone with gender expertise. The process should be open and consultative, with opportunity for every member of staff to contribute and be heard. A structured consultation process with staff, communities and partners will be undertaken and their feedback responded to. The consultation process is managed by the strategy development team

The Regional Director, regional teams and international theme heads must be involved in the process right from the start for consultation and contributions to ensure lessons and perspectives from country strategies both link to and inform the strategic direction of our work at international level and our international campaigning efforts. The Regional Director will ensure that the Chief Executive and International Directors have considered and commented upon the country strategy before it is approved.

The Regional Director or the National Board, depending upon whether this is for country programmes or affiliates, will approve the final terms of reference for the strategy drafting process.

The process of developing a country strategy will be informed by:

- Key lessons and recommendations from the external review of the previous strategy period
- A specially commissioned stakeholder survey
- Lessons and recommendations from other external DA and programme reviews
- Lessons and outputs from a staff conference or retreat discussing external reviews and new strategy
- External contributions from selected leaders and experts from social movements, civil society organisations and academia.

The country strategy document will include:

- Context analysis (poverty, social, political, human rights), gender and power analysis
- Clear objectives, strategies, approaches, methods and priorities both for community-based programme work as well as for policy advocacy, campaigning and lobbying
- Key expected outcomes
- How the strategy builds on an analysis of past programme performance and learning from that performance and poor peoples perspectives and aspirations
- What added value ActionAid will bring to new areas of work/issues

- Clear alignment with the international strategy, as well as any linkages and contributions to the international themes, campaigns and regional strategic plans
- How engagement with poor and excluded groups and other key stakeholders will be secured and their views and recommendations
- Outline of key partners, allies and institutions
- Clear statement of how ongoing learning, monitoring and evaluation will take place and processes for developing distinctive competencies
- Organisational implications and resources required (including staffing, type of income and fundraising capacity, organisational development and training)
- Communications plan
- Internal governance and board development
- Funding plan for 5 years, including income projections, type, growth, source etc
- Risk analysis
- Appendices to include a simple framework for monitoring progress against the strategy.

Time to complete: About 3-6 months

Length: About 20 pages

Frequency: At least once every 5 years

Approval process: The Country Director and the Senior Management team in the country discuss and agree before sending to the Regional Director and the National Board for approval. The Regional Director organises discussion and endorsement in the Regional meeting before approving country strategy. The Chair of the Board and Country Director present the strategy for the final approval by the General Assembly as applicable.

Approval:

- The Regional Director in consultation with the Regional Management team will approve for an ActionAid International Country Programme
- The National Board of Trustees will approve for an Affiliate Country
- The General Assembly provides final ratification, in the case of affiliates with general assemblies.

“To be serious about rights, we have to be serious about participation and power”

Robert Chambers

Strategic plans

ActionAid International requires strategic plans for the following:

- International themes
- Regional and international campaigns
- Regions
- International functions
- Programmes (DA/DI).

Strategic plans explain how the international strategy will be delivered by international themes, regions, functions, and international campaigns. Strategic plans are also required from programmes (DAs/DIs) and these explain how country strategies will be supported at the DA/DI level. Strategic plans are more operational than a strategy but less detailed than an annual plan.

Strategic plans for international themes, regions, international functions and international campaigns outline the key objectives, priorities, planned strategic actions and key expected outcomes towards achieving goals and objectives in the ActionAid international strategy. They set out the broad allocation of resources for the plan period and provide the guiding framework for the annual plan and budget process.

Programme level (DA/DI) strategic plans address strategic issues at local level and indicate how they will contribute to the goals and objectives in the relevant country strategy and towards ActionAid's international themes. They give focus to our work at programme level and project how changes in the lives of poor and excluded people will occur.

Programme Partners who enter into a longer-term programme agreement with ActionAid International and who already have their own strategy and/or strategic plan in place will not be required to develop a separate strategic plan. The appraisal and agreement process will set out those areas of the partners' strategy that ActionAid International will support as well as agreed areas of mutual accountability, shared principles and objectives etc. This will be based on the discussions during the initial period of developing the partnership agreement and/or memorandum of understanding.

Special projects i.e. national, official donor funded projects and or/multi country, regional and international initiatives and bids will produce strategic plans, budgets and reports as per donor requirements. These will be negotiated between ActionAid International and the funding partner, in line with the principles of Alps and in line with the goals, objectives, policies, positions and strategic priorities set out in international and/or country strategies and strategic plan at the relevant level.

The method of writing a strategic plan will vary with different people and places. The lead team for any strategic plan process should include at least one person with relevant skills and experience to concentrate on gender and women's rights issues.

The process of developing a strategic plan will be informed by:

- Key lessons from reviews (thematic, country or global or peer reviews, audits and relevant studies, participatory review and reflection processes, stakeholder perspectives, research and documentation).

The strategic plans will include (except for international functions):

- Context analysis (poverty, social, political), gender and power analysis
- Key priorities for impact, broad strategic actions and expected outcomes
- How priorities link to, and will be implemented by, the different management units within ActionAid International, as relevant
- How engagement with poor and excluded groups and other key stakeholders will be secured and their perspectives and views
- Key allies, networks, institutions and potential partners at international level
- Staffing requirements
- Communications plan
- Resource projection and funding plan for 5 years. Include income projections, type, growth, source etc
- Risk analysis
- Appendices to include a simple framework for monitoring progress against the strategic plan.

Strategic plans are a mechanism by which specific units and programmes detail their contribution over five years to international and country strategies. They provide a framework for annual plans.

Liba Taylor / ActionAid



International theme strategic plans

Purpose:	The strategic plans for the international themes set out key priorities for impact internationally. They provide direction to our global work and campaigns; identify key priorities for action and analyse linkages to other themes, countries and campaigns.
Process:	International Thematic Heads, with their International Director, will lead the process, in consultation with core team members and all other relevant stakeholders, including international functions and regions. Any country expected to deliver the thematic objectives must be involved.
Time to complete:	About 3 months
Length:	About 20 pages
Frequency:	Once during each global strategy period
Approval process:	The first draft strategy plan will be circulated to regions, functions, other themes and other relevant internal and external stakeholders for feedback and comments. The final draft will be ratified by the International Directors' team for submission to the International Board.
Approval:	Chief Executive, with the International Directors' team.

Regional and international campaign strategic plans

Purpose:	Regional and international campaigns add value to other programme work by addressing policies and practices that are obstacles to achieving ActionAid International goals.
Process:	The Regional Director (for regional campaigns) and International Policy Director (for international campaigns) will lead the process in consultation with the Regional Policy Head and relevant Thematic Heads and must involve everyone who is responsible for the theme, region, and function involved in the campaign. The strategic plan development and design must also involve communications and marketing. It is also important to include in the planning all potential allies and partner organisations and/or representatives of those whom the campaign aims to benefit.
The process of developing the strategic plan will be informed by:	
<ul style="list-style-type: none"> • The ActionAid International campaign criteria • Lessons and learning from previous campaigns and stakeholder surveys. 	
Time to complete:	3 months
Length:	About 10-15 pages
Approval process:	The draft strategic plan will be circulated to relevant stakeholders for feedback and comments. The Regional Director/International Policy Director must secure the agreement of the International Communications Director to recommend approval of the final strategic plan to the International Directors' team.
Approval:	<ul style="list-style-type: none"> • The Chief Executive, with the International Directors' team for the international campaign • The Regional Director, with the Regional Management team for regional campaigns.

International function strategic plans

Purpose:	To clearly define what the function will do in support of ActionAid International's global strategy
Process:	The International Director with direct responsibility for the function will lead the process with the involvement of their core team including function heads in ActionAid regional and country offices, affiliates and other relevant internal stakeholders.
The strategic plan document will include:	
<ul style="list-style-type: none"> • Purpose of the function • Brief analysis of internal context • Key goals, objectives and broad activities and expected outcomes for the period • Staffing • 5 year resource projection and funding plan • Risk assessment • Appendices to include a simple framework for monitoring progress against the strategic plan. 	
Time to complete:	About 2 months
Length:	About 10-15 pages
Frequency:	Once in each global strategy period
Approval process:	The draft strategic plan must be circulated to the relevant internal stakeholders for feedback and comments prior to ratification by the International Directors team.
Approval:	The Chief Executive with the International Directors' team.

“The greatest thing in the world is not so much where we are, but in what direction we are moving.”

Oliver Wendell Holmes

Regional strategic plans

Purpose:	To clearly define what the region will do to deliver the ActionAid International Global strategy and themes at the regional level and to articulate value-adding regional initiatives and broad strategic actions. They are not meant to summarise or consolidate country strategy plans.
Process:	Regional Directors will lead the process in consultation with affiliate and country programmes, strategic partners, themes and functions and other relevant stakeholders. Involvement of an international trustee is essential. The draft strategic plan must be circulated to the relevant stakeholders for feedback and comments prior to approval.
Time to complete:	About 2 to 3 months
Length:	About 10-15 pages
Frequency:	Once in each global strategy period
Approval:	The Chief Executive, with the International Directors' team.

Programme strategic plans

Purpose:	To show how each programme (DA/DI) will achieve its own goals and contribute to the relevant country strategy
Process:	<p>The DA/DI Programme Manager is responsible for leading the process in consultation with poor and excluded groups and other key stakeholders. The team will include a person competent to deal with gender and women's rights issues. The team will work with all stakeholder groups, particularly poor and excluded members of the community and the major funding partners.</p> <p>The process should be as participatory as possible and reflect stakeholders' perspectives, ideas, suggestions, aims and commitments. The process will be transparent at all levels over potential funds, sponsorship arrangements and decisions about financial expenditure.</p> <p>In the case of long-term programmes funded by sponsorship, the strategic plan will be developed in the first to second year after an approved appraisal process.</p> <p>Partners who enter into a contractual/funding arrangement with ActionAid International and who already have their own strategy and/or strategic plan in place will not generally be required to develop a separate strategic plan.</p>
Time to complete:	About 3 months
Length:	10-15 pages
Frequency:	At least once every 5 years
Approval process:	The draft strategic plan must be circulated to the relevant stakeholders for feedback and comments prior to sign off from Country Director and/or national board in affiliate countries. Programmes funded by sponsorship must involve the designated sponsorship focal person and finance manager in the approval process prior to sign off.
Approval:	<ul style="list-style-type: none"> • The Country Director for country programmes • The National Board for affiliates.

Involving poor and excluded people, particularly women, in all elements of the planning cycle is a central requirement of Alps.

*Community process, Magoro, Uganda
Jenny Matthews/ ActionAid*



Annual plan and budgets

(with expenditure projections for a further two years)

Annual plans and budgets are required from all units within ActionAid International represented by:

- DA/DI/ programmes/special projects
- Country programmes and affiliates
- Regions
- International themes
- International functions
- ActionAid International (consolidated).

The plan is primarily a tool for management, to enable the systematic achievement of strategic objectives. It is also a key accountability mechanism with stakeholders.

“To make preparations does not spoil the trip.”

Guinea Proverb



*Annual plans and budgets
should be informed by
outcomes of review and
reflection processes.*

Action Aid UK staff conference, London,
2005
Kristian Buus/ActionAid

Annual plans and budgets

Purpose:	To describe activities and allocate resources (money and people) to achieve the objectives of strategies and strategic plans
Process:	The annual plan should address lessons from the review and reflection process, other reviews and studies. The management team needs to be engaged as well as other key stakeholders. At programme level, the process will involve communities, partners and other relevant stakeholders. All effort must be made to involve women and excluded groups in these processes. Trustees and general assembly members will also be engaged in discussing proposed plans in affiliate countries. The process should encourage critical reflection on progress and challenges faced. Country plans must refer to the international themes and vice versa. Overly detailed planning is likely to be a hindrance, rather than a help to improved performance. It is important to remain open to opportunities to change or re-direct work plans as circumstances change.
The plan narrative will include:	
<ul style="list-style-type: none"> • Brief contextual update for country/region/theme, highlighting major trends and outlook for the plan period • Outline of major learning from review and reflection processes, reviews and other impact assessment material that have influence on the strategic objectives for the plan period • Definition of major proposed activities and key actions • Comments on how the plan contributes to relevant strategies, strategic plans and themes • Commentary on income/expenditure/reserve figures, including comment on trends, changes, performance and projections for expenditure/income figures and re-estimates against budget forecasts in strategies and strategic plans for the two years following the plan period • Explanation of changes from the headline budget figures produced in the strategy, strategic plan or appraisal document • Commentary on fundraising and communications plans • HR/OD update and staffing plans, including highlights of staff development plans • Risk analysis. 	
Timing:	September to November
Length:	15 pages maximum
Frequency:	Annually
Approval:	Affiliate countries by national board of trustees, country programmes by Regional Directors. Plans of regions, themes and functions are approved by the Chief Executive and the International Directors team. The International Board of Trustees will approve the organisation-wide plan.

Participatory review and reflection processes (PRRPs)

In the spirit of increasing accountability to the poor, our partners and other key stakeholders Alps requires countries, regions, themes and functions to carry out a set of participatory review and reflection processes on an annual basis.

In essence, Alps asks us to work with stakeholder groups to:

- Assess what has been done
- What has been learnt
- And, within this analysis, articulate what will be done differently in the future.

“Never doubt that a small group of thoughtful citizens can change the world. Indeed, it is the only thing that ever has.”

Margaret Mead



PRRPs should happen at every level of the organisation. Innovative methods are required to ensure stakeholder participation especially at international level.

Jack Picone/ActionAid

Participatory review and reflection process

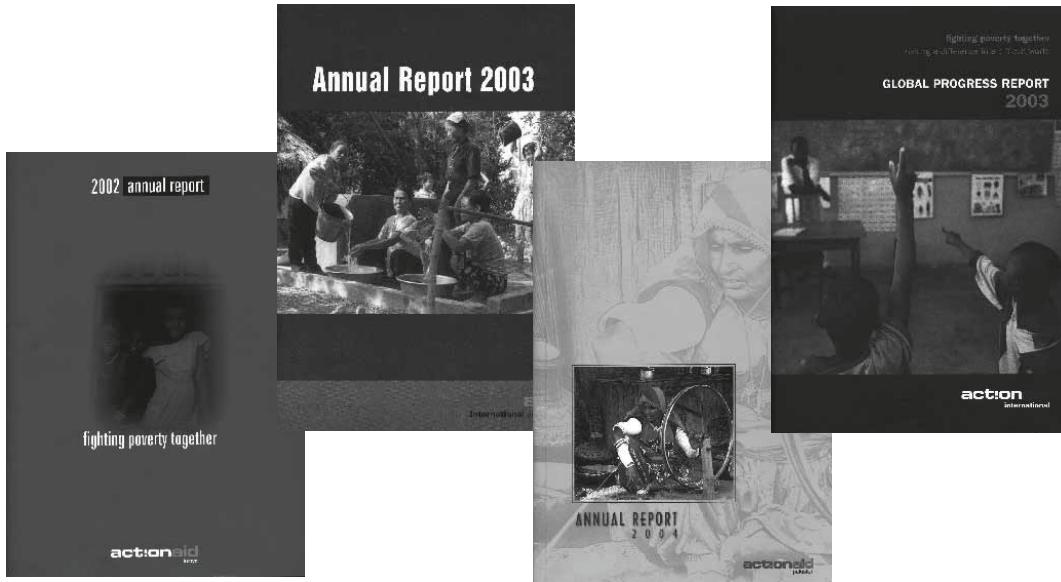
Purpose:	To learn and share learning (achievements and failures) so that we can improve the responsiveness and quality of ongoing work. To increase our accountability and transparency to stakeholder groups.
Process:	The Unit Head at every level will determine this. The process should be fully transparent and participative. The process should involve as many stakeholder groups as possible (including poor and excluded people, partners and donors and supporters) and provide space for them to express their ideas, priorities and concerns. Note that involvement of poor and excluded people along with donors and other stakeholders requires very sensitive facilitating so that all feel comfortable to contribute. For affiliate and associate countries, a national level review and reflection process will be conducted with the General Assembly on an annual basis prior to the annual planning process. It may not always be possible for teams to meet up with all stakeholders. Stakeholder surveys, social audit and similar methods of enquiry should also be encouraged to elicit stakeholder perspectives and views on our work. Funding patterns and grant decisions, as well as expenditure analyses, need to be shared openly. The lessons and findings of the review and reflection processes and agreed actions arising should be noted and feed into the annual learning and review reports.
Frequency and timing:	At least once a year, at the discretion of the relevant managers and their teams, in consultation with partners and the community groups with whom they work.
Approval:	PRRs need no approval. They should be shared widely by unit heads.

Annual reports

Annual reports for each calendar year are required from:

- ActionAid International global
- ActionAid International themes
- ActionAid International functions
- ActionAid International regions
- ActionAid International affiliates, associates and country programmes.

At levels below these units (for example, DA/DIs within the country, sub-themes like trade within the food rights theme) , only participatory review and reflection processes are needed and the notes and information from these sub-units should suffice to inform the annual report of the larger unit.



“Not everything that counts can be counted, and not everything that can be counted counts.”

Albert Einstein

Annual reports

Purpose: To share and report progress, income and expenditure, outcomes, lessons and challenges against the relevant strategy, strategic plan, or appraisal document and reflect how the lessons will translate into subsequent changed actions and plans.

Process: Participatory reviews and reflections, together with the cumulative information and knowledge of the management team will form the basis of the annual report. The relevant unit head leads this process. It is intended to be more than a simple documentation exercise and should serve to increase transparency and accountability. Different instruments of learning should be used such as participatory review and reflection processes, and any specific commissioned review or learning from ongoing monitoring and learning systems.

Content: Only one annual report from each unit is required and all units should provide guidance to other units on the type of information they require. Ideally, this document should also suffice for donors and other key external annual reporting requirements.

Annual reports will include:

- Key areas of progress and outcomes against strategic objectives and work on thematic programmes and global campaigns
- A summary of “prouds and sorry’s” and key summary achievements, challenges and lessons should be included
- A review of financial performance, income and expenditure trends, against strategic objectives and themes and comments on cost versus impact and performance
- Progress on developing internal governance and board development, where applicable
- The perspectives and testimonies of our key stakeholders in their assessment of change and ActionAid’s contribution (both positive and negative)
- Case studies, oral testimonies and stories of change that reflect lessons and outcomes of work during the year
- Stories capturing what has been achieved as a result of the shift in power relationships
- Appendices, as well as the finance tables produced for the annual finance report and staff development report
- Financial and quantitative data to back up our analysis of trends, change and progress
- Units are encouraged to be innovative on how they wish to report their progress and lessons e.g. this might be in the form of a pamphlet, photo essay, poster, CD-Rom, or video report.

Length of the report:

A maximum of 15 pages, depending on the nature of the unit i.e. programme, functional unit, country, regional, theme or global

Frequency: Country reports by the end of February and theme, function and other units by the end of March each year. The global progress report to be produced by the end April and published and distributed in May.

Approval: By the National Board of Trustees (or delegate) for ActionAid affiliate and associate countries. The CEO for international function, region and theme reports. The international Board of Trustees for the ActionAid International annual report.

External reviews

At least one independent external review will be carried out before the end of each strategy/strategic plan period, resulting in a written report. Other interim reviews may also be commissioned.

External reviews are required for:

- ActionAid International as a whole
- ActionAid International affiliates and country programmes
- ActionAid International themes
- ActionAid International campaigns.

Such reviews are not needed for regions or global level functions, as they will be evaluated as part of the global or organisation-wide review. Programmes (DA/DI's), partnerships and functions in-country will be reviewed as part of the country programme or affiliate review. All reviews will include (as applicable) consultations with poor and excluded people and supporters, staff, board members, donors and other key stakeholders.

Note for review processes for:

- Affiliate/associate and country programme reviews
- International theme reviews
- International and regional campaign reviews.

The review process will:

- Involve all key stakeholders, especially the poor and excluded people we work with and/or our supporters
- Assess the impact and changes brought about (positive and negative) in the lives of poor and excluded men, women, girls and boys
- Assess performance against strategic objectives set out in the strategy/strategic plan and in support of ActionAid International's global goals and thematic priorities
- Judge the effectiveness of accountability processes to poor and excluded groups, partners, allies and other key stakeholders
- Assess the changes in the nature and quality of relationships and partnerships
- Assess and analyse the costs incurred in work on strategic objectives and international thematic work vis-à-vis performance and impact
- An analysis of financial performance as applicable(fundraising, sponsorship, income planning etc)
- Assess organisational effectiveness and organisational development processes and outcomes
- For country and affiliate reviews, assess how functions have performed vis-à-vis objectives
- For country and affiliate reviews, assess the internal governance and board development processes
- Capture the main learning which should feed into the next strategy/strategic plan.
- Capture stories about what has been achieved as a result of the shift in power relationships are critical
- Set out key recommendations and issues to reflect on during the peer review process and strategy or strategic plan development process.

ActionAid International review

Purpose: This external review assesses performance against the ActionAid International strategy, generates learning to improve future work and makes recommendations about future strategic directions.

Process: The Chief Executive leads the process, in consultation with the international trustees and other relevant stakeholders

A multi-disciplinary team of external reviewers are essential to the process. At least one of the external reviewers should be a gender specialist. The review team will interact and interface with a sample cross-section of people and organisations internally within ActionAid and externally (particularly poor and excluded people and their organisations, and movements that we work with). A separate independent stakeholder survey will be an integral part of the review process. The review will also take into account all the key reviews of ActionAid's work in affiliates, countries, themes, functions and regions. The final draft of the review report will be presented to the International Directors team and International Board and discussed at the International Conference before being finalised. A management response to the review report will be an integral part of the review process

The review process will:

- Involve all key stakeholders, especially the poor and excluded people we work with and our supporters
- Assess the impact and changes brought about (positive and negative) in the lives of poor and excluded men, women, girls and boys
- Assess performance against strategic objectives set out in the strategy/strategic plan and in support of ActionAid International's global goals and thematic priorities
- Judge the effectiveness of accountability processes to poor and excluded groups, partners, allies and other key stakeholders
- Assess the changes in the nature and quality of relationships and partnerships
- Assess and analyse the costs incurred in work on strategic objectives and international thematic work vis-à-vis performance and impact
- An analysis of financial performance as applicable(fundraising, sponsorship, income planning etc)
- Assess organisational effectiveness and organisational development processes and outcomes
- Assess the internal governance and board development processes
- Capture the main learning which should feed into the next strategy/strategic plan.
- Capture stories about what has been achieved as a result of the shift in power relationships
- Set out key recommendations and issues to reflect on during the peer review process and strategy development process.

Time to complete: 3-6 months

Length of the report(s):

Maximum 15 pages for individual reports. Consolidated report should be no longer than 30 pages. Each report will include an executive summary of key findings, lessons and recommendations.

Frequency: In the last year of the strategy period

Approval process: The international Board of Trustees will sign off the terms of reference and budget and approve the team and team leader conducting the review.

The Chief Executive, in consultation with the International Director's team will produce a management response and present this, together with the external review report, for approval by the International Board.

Approval: International Board of Trustees.

Affiliate, associate and country programme review

Purpose:	This external review assesses performance against the country strategy and generates learning to improve future work and strategic direction.
Process:	<p>The Country Director, in consultation with the senior management team, is responsible for leading the process. External reviewers are essential, and at least one member of the team should be competent to examine gender and women's rights issues. Draft terms of reference and proposed methodology must be shared with regional functions and international thematic heads (as appropriate). Partners should also be consulted in developing the terms of reference and review methodology.</p> <p>The National Board of Trustees will approve the terms of reference, budget and composition of the review team, for affiliate and associate countries. The Regional Director will approve the terms of reference, budget and composition of the review team for ActionAid International country programmes.</p>
Time to complete:	About 4 months
Length of the report(s):	15 pages for individual reports. Consolidated report should be no longer than 30 pages. Each report will include an executive summary of key findings, lessons and key recommendations.
Frequency:	In the last year of the strategy period.
Approval process:	<p>The draft country review report and findings should be circulated to:</p> <ul style="list-style-type: none"> • all staff in the country programme, partners, and findings discussed in appropriate forums with the groups of poor and excluded communities/people we and our partners work with • key internal stakeholders including the Regional Director and regional management team, the peer review team, theme and function heads and International Directors • key external stakeholders for input and feedback on findings and recommendations. <p>A management response from the Country/Affiliate Director and Senior Management team must accompany the final report</p>
Approval:	<ul style="list-style-type: none"> • The National Board of Trustees will approve the final report for affiliate and associate countries, in consultation with the Regional Director • The Regional Director will approve the final report for ActionAid International country programmes.

“To understand how any society functions you must understand the relationship between the men and the women”

Angela Davis

International theme review

Purpose:	This external review assesses performance against the strategic plan and generates learning to improve future work.
Process:	<p>The International Director for the theme is responsible for leading the process, in consultation with the Theme Head and core team members of the theme. External reviewers are essential, and at least one member of the team should be competent to examine women's rights and gender issues. Finance staff should be involved in developing the financial aspects of the review.</p> <p>Draft terms of reference and methodology must be shared with theme representatives in countries and regions and with other themes, regions and functions. The International Director responsible for the theme will approve the terms of reference, budget and composition of the review team.</p>
Time to complete:	About 2-3 months
Length of report:	Maximum 25 pages
Frequency:	At least once in 3 years
Approval process:	<p>The draft review report and results will be circulated to:</p> <ul style="list-style-type: none"> • All theme team members and country programmes • All regions, themes and functions • Other relevant internal stakeholders • Key external stakeholders.
Approval:	Chief Executive, with the International Directors' team.

International campaign review

Purpose:	This external review assesses performance against the strategic plan of the campaign and generates learning to improve future work.
Process:	The International Policy Director is responsible for leading the process, in consultation with Head of the Campaign, and country programmes and thematic teams involved in the campaign and finance. At least one external reviewer is essential.
Time to complete:	1-2 months
Length of report:	Maximum 15 pages
Frequency:	To depend on the overall campaign duration; at least once every two years
Approval process:	The draft review report and results will be circulated to key stakeholders within ActionAid for feedback and learning purposes, including other themes, functions and regions.
Approval:	The Chief Executive and International Directors' team.

Peer reviews

Purpose: Peer reviews are required only for country programmes, affiliates and associates. Peer reviews are international reviews of ActionAid's work in countries with multiple purposes of accountability and learning, helping to shape future improvements and strategies. Peer reviews also have the purpose of discussion and conclusion of the country review between country management/board and international management/board. International themes, DA/DI and special projects are encouraged to conduct peer reviews, designing their own methodology. This is not, however, a requirement.

*"It is good to see ourselves as others see us. Try as we may, we are never able to know ourselves fully as we are, especially the evil side of us.
This we can do only if we are not angry with our critics but will take in good heart whatever they might have to say."*

Mohandas Gandhi



Peer reviews are a key mechanism for ActionAid International colleagues to hold each other accountable to the strategies and standards of ActionAid. Peer reviews help build a cohesive organisation and promote cross-programme learning.

Jack Picone/ActionAid

Peer reviews for country programmes, affiliates & associates

Process:	The Regional Director, in consultation with Chief Executive, initiates the process. The terms of reference for the process is developed in consultation with the Country Director and will vary from country to country in terms of its contents and methods.
	A small team of 5-7 people, including a Country Director, International Director and an International Trustee or an Affiliate Trustee is formed by the Regional Director, in consultation with Chief Executive for the review. At least one member in the team will have the responsibility and capability for women's rights and gender issues.
	Peer review takes place within a three-month period from the time the external review is completed and reports are available. External review and reviewers' reports are the starting point of any peer review. Peer reviews involve the review of the external reviewers' observations, comments and recommendations in order to validate findings and explore gaps. They also serve to develop an international view and perspective of the country review. Peer reviewers will interact and interface with a sample of people, organisations and communities already covered – or not covered – by the external review/reviewers. The draft report and recommendations of the peer review will be shared by the reviewers with the Management Team and National Board before departure from the country.
Time to complete:	7-14 days
Length of report:	15-20 pages
Frequency:	Peer reviews are a key component in concluding a country review process.
Approval process:	The peer review report should be circulated to key stakeholders before submission, including relevant regional and national staff, boards of associates and affiliates.
Approval:	Chief Executive, with the International Directors' team.

Governance review

In the spirit of ensuring accountability, transparency and the integrity of our structures and systems Alps asks the Board of Trustees to carry out an annual board review and reflection on their role as governors and custodians of ActionAid International.

Governance annual reviews are required for:

- International Board of Trustees
- National Affiliate and Associate Board of Trustees.

Purpose: To assess and improve performance of the board. To encourage accountability, identify required changes and potential new governance initiatives. The review will enable the board to identify areas of development and support needs. It will recognise and reinforce areas of governance success. In addition, this will also help the boards to establish their annual performance plan.

Areas of review focus on:

- Progress against the performance plan and key achievements
- Board as a team (including board sub-committee)
- Relationship with the management
- Risk and accountability management
- Relationship with affiliates and associates
- Lessons learnt and improvement plans.

Process: The review will be in accordance with the Governance Manual and ActionAid International's constitution. The Board Development Committee will agree the Board review process with the Chair of the Board and other board members. The Chief Executive/Country Director and Head of Affiliate Development will identify an external consultant to facilitate the process. The facilitator will work with the board members individually and as a team for review. Consulting and getting feedback from the Chief Executive, International Directors and other staff who have worked with the board will be essential. A report of the review will be written up, managed by the Chief Executive/Country Director.

Frequency: Once a year

Length: 5-10 pages

Approval: By the full board.

“We must use time wisely and forever realize that the time is always ripe to do right.”

Nelson Mandela

Staff climate survey

Purpose: The purpose of a staff climate survey is to take stock of the institutional climate and consider responsive strategies.

Independent climate surveys are required for:

- Country programmes, affiliates and associates
- ActionAid International globally.

Process: The international organisational effectiveness function will manage this task for the global survey of ActionAid International. Each country HR/OD manager or Country Director will be responsible for individual country surveys. The award of consultancy to an external person or organisation to undertake the survey/audit will be decided through a tendering process.

The staff climate survey is both a product and a process. The product is the survey itself, which assesses the expectations and perceptions of staff at various levels. The process involves consultant engagement with all levels of management and with staff focus groups, survey implementation, survey reporting processes and discussions, action planning and follow up.

The climate survey/audit will include an analysis of:

- Work facilitation and work environment
- Policies, systems and support
- Power and participation (empowerment)
- Attitudes and behaviour
- Team building and team functioning
- Internal communications
- Learning and reflection
- Women's rights and gender equity
- Leadership.

Frequency: Once every two years

Time to complete: 1-2 months

Approval process: The mix of questionnaire, focus group and one-to-one interviews will lead to the development of a draft report which will be circulated to the country senior management team (International Directors' team for the global climate survey). Comments and responses will be incorporated into the final report.

Approval: Country Directors sign off the final survey report and findings for countries. The Chief Executive signs off for ActionAid International.

Audit

Both internal audit and external audit are non-negotiable requirements for the whole of ActionAid and are a key part of its accountability system

External audit

Purpose: To independently examine records, procedures and activities, and provide a legally valid report outlining the auditor's opinion on the state of affairs.

External audits are required for:

- ActionAid International consolidated statutory accounts (every year)
- Affiliates, associates and country programmes (as per local law).

Process: An external audit firm is appointed by national boards/international board or Country Programme Director, in consultation with the Senior Management team. All books of account, policies, procedures and activities are made available for scrutiny and all possible cooperation is provided to the auditors.

- For the audit of worldwide aggregated accounts of ActionAid International, the Audit Committee has approved an arrangement where country programmes are subject to a risk-based audit in areas deemed necessary for the purposes of the audit of the aggregated accounts.
- Countries to be audited are agreed annually between the international finance functions and the external auditors (currently KPMG), then approved by the International Audit Committee.
- Audit arrangements are made directly between the country programmes and the local audit office, but the scope of the audit is laid down in the audit instructions issued by KPMG's London office.
- Heads of Finance should ensure compliance with local laws and regulations regarding the conduct of external audits.
- All country external audit reports should be circulated to the regional director, regional finance coordinator and international head of audit within 2 weeks of issue.

Approval: Legally authorised signatories.

"Recall the face of the poorest person you have ever seen, then ask yourself if the step you now contemplate is going to be any use to them."

Mohandas Gandhi

Internal audit

Purpose: The function is responsible for ensuring the economical, effective and efficient utilisation of charitable funds and the management of the organisation's approach to risk management.

Internal Audits are required for:

- Country programmes and affiliates (every 2 years)
- International themes (every 2 years)
- Regions (every 2 years)
- International secretariat (every 2 years)
- International functions (based on risk criteria).

Processes:

- The international internal audit team undertakes a financial and operational audit of every country programme, affiliate, associate and regional office and international thematic programme at least once every 2 years, based on an annual work plan. In some cases, annual visits may be necessary.
- The timing of audits and terms of reference will be agreed with the relevant head of office (Country Director/Regional Director/International Thematic Head) prior to the commencement of the audit. This should include specific areas requested by the country programme, regional office or International Directors, if appropriate.
- Most country programmes/affiliates also have a local internal audit function reporting to the country management team/national board and the international head of internal audit.

Standard terms of reference for an audit will include:

- Review of financial and management controls (in countries this will include both in country office and in at least 1 DA/partner organisations)
- Identification of major risk areas and a review of risk management
- Review of progress against strategy/strategic plan.

Major areas to be covered in each audit:

- Asset control
- Payments
- Financial reporting, including management accounts, reporting to institutional donors/sponsors etc, cost classification, performance measures (including partners), donor relationship management, revolving funds and savings and credit schemes (if applicable)
- Other support functions, including local internal audit function (if applicable), work with partners and partner relations, information technology, compliance with local laws (tax etc).

- Alps core requirements, including how Alps core requirements, processes and standards have been implemented and includes appraisals, strategies/strategic plans, external reviews, annual review and reflection processes, annual review and learning reports
- How countries/regions and themes have applied the principles of accountability to stakeholders especially to poor and excluded groups and their organisations. This will include budget transparency processes, implementation of open information policy etc.

Reporting and follow-up process:

The internal auditor(s) will prepare a draft report during the visit for discussion with management outlining key recommendations:

- The report will be sent to the country programme/regional office/International Theme Head for formal management response. The final report will be issued incorporating management responses.
- Management is expected to state actions taken against major recommendations six months after the audit.
- Each audited management unit will formally discuss the audit report and remedial actions.
- The Audit Committee of the International Board receives all audit reports and meets twice annually to review internal audit, risk management and financial management.



Audits help ensure the economical, effective, and efficient utilisation of charitable funds and are a central accountability mechanism.

Jenny Matthews / ActionAid

Open information policy

ActionAid International believes that the timely, free flow of information, in accessible language, form and format is essential for ensuring accountability, learning, trust and good performance. This policy is guided by ActionAid International's commitment to transparency and to sharing of information primarily with poor and excluded people and their organisations. We are also directly accountable to our staff, partners, donors and host governments.

Open information policy

Purpose: The purpose of this policy is to guide all staff and the whole organisation in the open sharing of information. Another purpose is to inform people outside ActionAid International what they can expect or demand, in terms of information, from ActionAid International.

Coverage: The following sets of information will be shared freely, openly and proactively:

Category	Information to be shared
A. Fundamentals	1. Vision, mission, values, goals and objectives 2. Legal representation and status 3. Registered office address
B. Governance and Key Functionaries	1. Names and brief biographies of key functionaries 2. Governing article or equivalent 3. Summary of board/executive body meetings 4. Remuneration and expenses of trustees/advisory board members
C. Organisational Policies	1. Accountability/Learning & Planning Systems (and or equivalents) 2. Finance policies 3. Gender policies 4. Fundraising policies 5. Open information policy 6. Human resource/organisational development policies (including staff recruitment, performance and appraisal, renumeration, staff welfare, HIV/AIDS terminal illness, harassment, working from home, child-care leave, work-life balance, staff development, compassionate leave, maternity/paternity leave, sickness, study leave, flexi-time, time in lieu, disciplinary and grievance procedures, redundancy, equal opportunities and diversity, retirement and pension, staff insurance, staff safety and welfare, Health and Safety policies) 7. Partnership policies and agreements
D. Staff	1. Staff employment data (nos/gender/caste/ ethnicity etc) 2. Staff grades and salary bands 3. Staff costs/allowances
E. Strategies, three year plans and budgets	1. Strategy papers 2. Three year plans 3. Annual budget

F. Performance and Feedback	1. Reviews 2. Annual reports 3. Annual participatory review and reflection process outputs 4. Annual financial reports 5. Annual audit statements
G. Funds and Finance	1. Grants to partners 2. Fund usage policy 3. Related party transactions 4. Connected partner organisations 5. Investment and returns on markets 6. Type and place of investment and trading entities
H. Relationships	1. Groups of people we work with 2. Partners (funding & non-funding) 3. Donors 4. Auditors 5. Bankers 6. Investment managers
I. Positions	1. Issue-based policy positions 2. ActionAid International guidelines on policy and political positioning

Ways and means of sharing information

- Representative offices at the international secretariat (including regional) and national level will be primarily responsible for sharing information related to their own areas and domains of responsibilities according to this policy.
- This policy is relevant only if poor and excluded people and their organisations have access to timely and quality information in accessible forms and formats. It is therefore essential that local arrangements be made to ensure that sharing of information takes place in the language suitable for the people of the locality.
- ActionAid International websites will be the main venue for sharing information proactively to a wider range of audiences. ActionAid International, within the limits of its resources, will also send information as requested (as per this policy) in electronic or printed form to an authentic address of the person or organisation requesting information. Anonymous requests for information may not be responded to.

“If you talk to a man in a language he understands, that goes to his head. If you talk to him in his language, that goes to his heart.”

Nelson Mandela

Confidentiality

ActionAid International shall not disclose the following kinds of information:

- Personal details of staff: address, family details, income, property, sexual orientation, illness and similar information.
- Intellectual property or other information which has been disclosed or provided to ActionAid International under any obligation of confidentiality or which is subject to legal disclosure restrictions, or intellectual property of ActionAid International, unless consent of such disclosure has been obtained from the owner of such intellectual property.
- Legal advice and matters in dispute or under negotiation including disciplinary and investigative information generated in, or for, ActionAid International.
- Information dealing entirely with internal administration or operating systems which has no direct effect outside the organisation, or internal documents written by staff to their colleagues, supervisors or subordinates, unless those documents are intended for public circulation.
- Fundraising information, sharing of which will jeopardise ActionAid International's competitiveness in fundraising capacity.

It is only in exceptional cases and circumstances that ActionAid International can temporarily suspend part or whole of this policy. Such suspension will require approval from ActionAid International's Chief Executive. Suspension of the policy will be clearly explained with reasons to people we work with and the general public, through the mechanisms mentioned above.

In unusual situations (e.g., war, insurgency) of insecurity, threat and vulnerability to the organisation, staff or partners. ActionAid International may choose not to share any or selected information for a specified period.

Similarly, if sharing of certain information in the specific local situation will make staff and the organisation highly insecure and vulnerable, the relevant ActionAid International office may choose not to share the particular information for a specified period.

Custodians

- Heads of different levels of the organisation – international (Chief Executive), regional (Regional Directors), national (Country Directors) – will be the custodians of this policy but the day-to-day responsibility of implementation and management will be the responsibility of the person appointed by them to be responsible for external communications.

Compliance

- Reviewing compliance of this policy will be the function of such staff and units responsible for the ActionAid International Accountability, Learning and Planning System (Alps). Such review reports will be presented and discussed in regional meetings, international directors' meetings and trustees meetings at least once year and at the time of annual reviews and plans.

Other supporting policies

ActionAid International has a range of self-regulatory systems, core principles, standards and legal measures in place that contribute to our internal and external accountability.

A summary of these systems and their linkages with Alps are set out below:

ActionAid International financial management framework: establishes the financial standards, policies and procedures for ActionAid International. This framework establishes our upward financial accountability and demonstrates ActionAid's concern for financial integrity; as such it is important evidence of our accountability to all stakeholders.

Finance functions across the organisation are charged with establishing and communicating the policies and procedures contained in the framework. Financial management is the responsibility of everyone in the organisation.

The framework contains the entire key financial policies approved by the board, including reserves, key financial management processes: financial planning and budgeting, reporting and audit and key accounting policies and procedures. Its custodian is the International Finance Director.

- The **statutory accounts** fulfil our accountability to our official regulators, trustees and are used to provide donors and others with financial information on the agency. Information for the trustees' report, which forms part of the statutory accounts, may be derived from the annual review and learning reports and external reviews.
- **Management accounts, financial control and audit.** These systems are described in the ActionAid International financial management framework. Their purpose is to facilitate and protect the financial integrity of the agency and provide managers with current financial information. The framework sets out detailed control and accounting procedures.
- **Funding relations with partners.** The financial management framework sets out the key financial accountability systems and procedures for partners with which ActionAid has a funding relationship. Organisations include government bodies, registered NGOs, community based organisations or other groupings of individuals or organisations. For long term funding partners, the framework sets out principles and standards for ensuring financial integrity, budgeting and reporting mechanisms, cost analysis, measures and procedures for dealing with fraud, audit etc.

ActionAid International global HR/OD framework: This framework provides the whole of ActionAid International, its affiliates and branches with a common framework against which HR/OD principles, policies and standard practices can be verified with a view to encouraging consistency and coherence of organisational behaviour. The aim is to build a shared culture and identity, and support the internationalisation of ActionAid.

- The HR/OD functions at various levels also help managers develop their **staff's skills** so that they can make a relevant contribution to the overall mission of the organisation and in support of Alps processes. The performance appraisal processes help us to meet our internal and external accountability as individuals and teams.
- Each location will have an appropriately designed **performance management system**. A multiple feedback mechanism (360°) is a norm that meets the accountability aspirations of Alps and is implemented at the senior levels of the organisations.
- ActionAid International has a **risk management** system which ensures that each country programme or affiliate, region, theme and function have identified the risks to the achievement of their objectives and are taking actions to manage the risks. The national and international trustees also identify and review the major strategic, business and operational risks, which the organisation faces and confirm that appropriate systems are in place to manage and mitigate those risks. The internal audit department coordinates the organisations' risk management process.
- **Risk assessment analysis** is a key part of strategy development and review processes in Alps. All country programmes, affiliates, regions, themes and functions submit an updated risk register as part of their annual plan.

Long term funding links policy: This policy provides the standards to ensure the implementation of Long Term Funding links is in alignment with ActionAid's values, mission and strategy. The document sets out agreed international policies and standards in the management of child sponsorship and other long-term partnership links between financial supporters and communities and countries in the south, such as Next Steps (Il Prossimo Passo).

- **Child sponsorship:** In communities where the child lives, ActionAid makes certain commitments about how the child and the community will be partners in the process of their empowerment. How this process will be carried out, what rights will be ensured for the children and community, what funds are being raised and how they are spent and what changes the programme will seek to bring about in their lives. At the supporter end of the link, ActionAid makes commitments as to how the supporter's contributions will be spent, the expected outcomes as a result of this partnership, how they can engage with the child and community and what communications they will receive.

Governance manual: The manual describes the relationships between the ActionAid International Board, the International Secretariat, affiliates, associates and country programmes, sets out the key responsibilities of board members of ActionAid International and national boards, and summarises the processes of the International Board.

Glossary

AAI	ActionAid International
CD	Country Director
Affiliates	National organisations that are formally affiliated to ActionAid International. Founding affiliates of AAI are ActionAid Brazil, ActionAid Hellas (Greece), ActionAid Ireland, ActionAid UK, ActionAid USA and ActionAid Italy.
Associates	Other organisations who are in the process of becoming formally affiliated to ActionAid International. This term is also used to refer to ActionAid International Country Programmes who are developing into affiliates. In 2005, these included Kenya, India, Ghana and Uganda.
Development Areas	This is the term that ActionAid has historically used for its local development programmes, which were usually organised in a contiguous and defined geographical area.
Development Initiatives	This term evolved when ActionAid started working on a thematic basis and no longer worked only in contiguous geographical areas. DIs emphasise the role of local community organisations in planning and managing development projects.
International Board	The International Board provides overall governance and assesses and approves AAI's global strategies, plans and resource allocation.
International Secretariat	The secretariat has overall responsibility for developing a global framework for AAI's work, and ensuring that all parts of the organisation work together with an agreed set of common goals. It is also responsible for representing AAI at regional and international levels, and ensuring that communications and action between different parts of the organisation, as well as between AAI and other organisations, are effective. The secretariat is not a central head office as such, but rather one of the units in the larger collective of AAI offices – many of its functions are dispersed across countries, regions and continents. The secretariat is headed by a Chief Executive who works from the secretariat's main centre in South Africa.
Special Projects	This is the term ActionAid uses for any project or programme which is not a Development Area or Development Initiative. Special projects can be within one country or cover several countries as multi-country programmes.
CEO	Chief Executive Officer of ActionAid International. Appointed by the Board.
International Directors' team	Most senior level of management within ActionAid International, including the CEO and eight International Directors. There is an International Director for Asia, Africa, Europe Coordination, Americas, Finance, Fundraising, Organisational Effectiveness and Communications.
HR/OD	Human Resources and Organisational Development. Within the international secretariat, these are two distinct units within the Organisational Effectiveness team. Country programmes, affiliates, and regions may combine the two functions.

Summary chart of organisational processes

	Strategy	Strategic Plan	Participatory Review and Reflection Processes	Annual plan & budget + 2 year financial projections	Annual report (including finance)	Appraisals	External Review	Peer Review	Governance Review	Internal Audit	External Audit	Staff Climate Survey
Frequency	5 years	5 years	Annual	Annual (July-November)	Once	5 years	2–5 years	Annual	2 years (for functions, as based on risk criteria)	Annual or as per local law	2 years	
ActionAid International	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Country Programme	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Affiliates and Associates	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
International Theme	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
International Region	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
International Function	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Campaign – regional/international	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Development Area/Initiative (DA/DI) and Special Projects		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
New Country and DA/DI programme; New campaign regional/international	*	*	*	*	*	*	*	*	*	*	*	*

* When a new programme or campaign is initiated, strategies/strategic plans should be developed in the 1st-2nd year after the approved appraisal



Alps is the Accountability, Learning, and Planning System of ActionAid International.

Alps is a framework that sets out the key accountability requirements, guidelines, and processes in ActionAid International. Not only in terms of organisational processes for planning, monitoring, strategy formulation, learning, reviews and audit but also personal attitudes and behaviours.

Alps defines our standards, not only about what we do but also how we do it. Alps requires processes and ways of working that are crucial to supporting and strengthening ActionAid's rights based work.

Alps – in both the first edition and this version updated in 2005 – is designed to:

- deepen our accountability to all our stakeholders, particularly to the poor and excluded people with whom we work
- ensure that all our processes create the space for innovation, learning and critical reflection and reduce unnecessary bureaucracy
- ensure that our planning is participatory and puts analysis of power relations and a commitment to addressing rights – particularly women's rights – at the heart of all our processes.

ActionAid International

Postnet Suite 248
Private Bag X31
Saxonwold 2132
Johannesburg
South Africa

2nd Floor, Rosebank Arena
3 Cradock Avenue
Rosebank 2196
Johannesburg
South Africa

Telephone
+27-(0)11-880-0008
Facsimile
+27-(0)11-880-8082
Website
www.actionaid.org

act:onaid
international