

# U4 Expert Answer



## Assessing anti-corruption policies of non-governmental organisations

### Query

Can you provide some guidance on how we can assess the anti-corruption policies of our partners, in particular non-governmental organisations (NGOs)?

### Purpose

We would like to create a checklist for assessing the anti-corruption policies of our partner organisations.

### Content

1. Overview of NGO anti-corruption policies
2. What should anti-corruption policies cover?
3. Examples of assessment frameworks
4. References

### Summary

In recent years, NGOs have taken on an ever greater role as implementers of development assistance. It is therefore important that they have a sound anti-corruption policy in place. Such policies should address the threat of corruption and fraud and outline the mechanisms required to combat it. It is recommended that these anti-corruption policies are comprehensive in scope and set out the organisation's wider corruption risk management system.

While there is no specific assessment framework for anti-corruption policies, there are some key elements that anti-corruption policies should generally include, namely: commitment to zero tolerance of corruption, definitions of corruption, codes of conduct and expected behaviour vis-à-vis corruption, conflict of interest provisions, complaint and whistleblowing mechanisms, transparency mechanisms, sanctions, due diligence processes and an implementation strategy.

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## 1. Overview of NGO anti-corruption policies

NGOs have taken on an ever greater role in recent years as implementers of development assistance, particularly in fragile and conflict affected contexts. This is due to, among other reasons, the perception that they may be less corrupt than the governments of beneficiary countries (Trivunovic 2011). However, NGOs are not immune to corruption and, as they often manage a significant amount of aid funds, the risk of corruption in NGOs is a concern. NGOs are under pressure to demonstrate that they are using their resources in an efficient, accountable and transparent manner.

As non-state actors, NGOs are not subject to the same integrity mechanisms and legislative norms that apply to public institutions (Trivunovic et al. 2011). Corruption risk management frameworks are primarily enforced through self-regulation and internal rules and procedures. It is therefore essential that NGOs voluntarily set high standards of integrity, accountability and transparency.

An NGO's corruption risk management system is implemented through a number of instruments, as summarised by Trivunovic et al. (2011). They range from individual project documents and contracts that reflect on corruption risks and mitigation measures, to operational manuals and guidelines that provide operational details on the various corruption risk management mechanisms (e.g. whistleblowing, incident reporting, procurement, gift declaration, etc. as well as risk assessment guidelines, and partner assessment checklists).

A specific anti-corruption policy document can be an important tool, addressing the threat of corruption and fraud and outlines mechanisms to combat it. There has been an increasing towards the adoption of anti-corruption policies, as demonstrated by many initiatives on NGO accountability. For example, Bond, the network of UK-based NGOs working in international development, together with Mango and Transparency International UK, developed a set of principles and guidelines for NGOs for countering corruption and bribery, which recommends that NGOs should have a clear anti-corruption policy statement in place (Bond et al. 2011). Moreover, NGOs that are members of the INGO Accountability Charter must indicate in their

annual compliance report to what extent their staff has been trained in the organisation's anti-corruption policies.

Moreover, anti-corruption policies are increasingly becoming an integral part of donors' due diligence of NGO partners. For example, for its funding accreditation process, the Australian Agency for International Development (AusAid) requires NGOs to attach their anti-corruption policy in the application (AusAid 2014).

### Scope and detail of anti-corruption policies

Anti-corruption policies usually include key definitions of corrupt practices, the obligations and responsibilities of employees and third parties vis-à-vis corruption, and a description of the mechanisms in place to address corruption risks and incidents of corruption as well as how to use them. These mechanisms cover a range of areas to ensure the integrity of the NGO's operations through effective prevention, detection and sanction mechanisms.

Although not all NGOs publish an anti-corruption policy, those policies that are publicly available vary in scope, format, length and level of detail. Some organisations take a more narrow approach; with their anti-corruption policy being more or less a statement of zero tolerance for corruption, combined with separate documents covering other components of their overall corruption risk management system (whistleblower protection, code of conduct, etc.) (Trivunovic 2011 et al.). Plan International's [anti-corruption policy](#), for example, explicitly states that the policy document should be read in conjunction with the organisation's code of conduct, whistleblowing policy, grievance procedure and disciplinary procedures.

Other organisations take a more comprehensive approach, with the anti-corruption policy document presenting a clear overview of the institutional corruption risk management system in a single document. For example, in its [2012 Accountability Report](#) World Vision sets out its standards on corruption risk assessments, building employee awareness, and implementation of whistleblower protection and complaint procedures. Other NGOs also focus specifically on training and communication

strategies to ensure that the policy is well-known and understood by employees.

DanChurchAid, a Danish humanitarian NGO, takes a practical approach in [its anti-corruption policy](#) by structuring the document according to the types of corrupt practices and indicating for each a) concrete examples of how this type of practice could emerge, b) what type of behaviour is expected and c) what mechanisms and tools there are in place within the organisation to help staff manage the risks. For example, in the category of “nepotism and favouritism” the policy provides staff with links to the organisation-wide and specific regional office procurement guidance manuals on how to avoid nepotism and favouritism in contracting.

While there is diversity in what is included in anti-corruption policies, the limited literature available suggests that while each individual policy document is useful, there may be benefits to NGOs adopting comprehensive anti-corruption policy. As Trivunovic et al. (2011) suggests that, “a stand-alone document that presents the entire institutional corruption risk management system is important in promoting its recognition and acceptance.” (p.18). They also note that a comprehensive anti-corruption policy should be in addition to, rather than instead of, policy documents that describe the different components of the overall corruption risk management system.

Irrespective of whether the organisation adopts a comprehensive approach or not, a good corruption risk management system should cover the following:

- Prevention mechanisms: This includes carrying out corruption risk analyses, having in place due diligence measures for partner selection, and identifying risks specific to programme operations and activities. Moreover, codes of conduct and conflict of interest provisions should set a high standard of integrity.
- Detection mechanisms: Ways of detecting malpractice and corruption, including regularly monitoring the implementation of programmes, carrying out regular evaluations and audits, and having measures in place for reporting, complaints and whistleblowing.

- Investigation and sanctioning: NGOs should have pre-defined arrangements for dealing with corruption investigations including, for example, protocols for communicating and cooperating with donors on investigations. If corruption is uncovered, there should be an adequate sanctioning policy with sanctions that are proportional to the scope, nature and seriousness of the offence.

Lastly, the organisation should have sufficient resources and effective mechanisms for implementation. This includes internal and external communication as well as undertaking training and awareness programmes to ensure staff, agents and partners are aware of the potential risks of corruption (Bond et al. 2011). Policies also need to be continuously monitored and their effectiveness evaluated.

For more information, please refer to this [Helpdesk answer](#) on the [key features of NGO accountability systems](#) and this [U4 Issue Brief on NGO corruption risk management systems](#).

## 2. What should anti-corruption policies cover?

The criteria listed here form the basis of what a comprehensive anti-corruption policy or set of policies should consist of.

### Commitment to zero tolerance

Traditionally, zero tolerance policies are defined as those that “punish all offenses severely, no matter how minor” (Skiba and Peterson 1999). Adopting such a policy signals a commitment to investigate, prosecute and punish all instances of corruption, regardless of their scope. However, some studies have shown that the strict application of zero tolerance policies is usually not feasible (De Simone and Taxell 2014).

Therefore, while initially associated with strong sanctioning strategies, zero tolerance policies have evolved into a tool to indicate a clear resolve to deal with corruption (De Simone and Taxell 2014). A zero tolerance statement in an anti-corruption policy articulates the NGO’s commitment to maintaining high ethical standards and preventing corruption.. Staff of humanitarian NGOs surveyed in a 2013 study by Transparency International indicated that having clear

expectations helped reduce corruption (Transparency International 2013).

Therefore, organisations such as Mango, which focuses on strengthening NGO accountability, urges other NGOs to introduce a zero tolerance policy that recognises the damage that corruption does to the organisation's goals and mission, highlights the importance of strong internal anti-corruption systems, and makes it clear that the organisation does not tolerate corruption in any form.

## Definitions of corruption

One of the most common components of anti-corruption policies is a section on what constitutes corrupt practices. However, the range of practices defined varies amongst organisations, both in terms of what acts are defined as corruption, as well as the level of detail of the definitions.

A useful approach for defining corruption in an anti-corruption policy document is to provide in-depth explanations with examples. For example, DanChurchAid's anti-corruption policy explains, in simple terms, a range of corrupt activities (from conflict of interest, to abuse of power, to nepotism, to gifts) using real-life examples.

As NGO staff are likely to be in a range of situations that go beyond bribery, anti-corruption policies should provide a comprehensive list of activities defined as corrupt. They should define the many different types of scenarios NGO staff find themselves in and the types of practices they encounter.

## Codes of conduct and expected behaviour in relation to corruption

Anti-corruption policies should also explain what actions staff should take in situations involving a risk of corruption. Expected behaviour is often found in the organisation's code of conduct. Codes of conduct are seen as essential instruments for NGOs to promote ethical behaviour (Trivunovic et al. 2011). They emphasise organisational values, provide standards of behaviour and guidance for employees, establish a set of rights and responsibilities, and raise awareness about sensitive matters (Chêne 2013). For more on codes of conduct for NGOs, see [this Helpdesk answer](#).

Other NGOs list the expected behaviour vis-à-vis corruption directly in their anti-corruption policy. However, this should be provided in addition to and not instead of a code of conduct, as codes of conduct can provide standards of behaviour that may go beyond anti-corruption.

The descriptions of expected behaviour in anti-corruption policies vary in length and detail. Given the difficult situations some staff may find themselves in, it is better to be specific and provide detailed expected behaviour for each type of corrupt activity that could occur. Bond (2011), for example, provides a list of suggested areas NGOs should cover in this regard:

- bribery: what staff should do if asked for a bribe, what to do if offered a bribe
- facilitation payments: how to resist demands for facilitation payments
- payments under duress: what to do when individuals are asked to pay a bribe to protect against loss of life, limb or liberty
- gifts and hospitality: when staff can and cannot receive or give a gift, or receive or provide hospitality, as well as how staff can register and record gifts
- conflicts of interest: how staff should handle conflicts of interests, how they can register interests, and information on how the organisation manages conflicts of interests should they arise

## Assigning responsibilities

Defining expected behaviour also requires explicitly outlining the responsibilities of staff, managers, headquarters and country offices.

Staff should act in accordance with the principles set out in the policy and international conventions signed by the country in which it operates, reporting any suspected corruption or acts that may give rise to corruption (see below), and assisting in any investigations by making available all relevant information and cooperating in interviews.

Managers should have additional responsibilities, namely identifying the risks to which the organization is exposed to, developing and maintaining effective controls to prevent and detect fraud, and ensuring that staff comply with

these controls. NGOs can also consider expressly assigning specific responsibilities for specific management positions. Directors of finance at Plan International, for example, are explicitly responsible for establishing internal control systems to counter the risk of corruption and ensure the system is adequate and effective (Plan International 2012).

There are also overall responsibilities management, including creating a culture of disclosure, continuously reviewing systems and procedures to prevent corruption, ensuring vigorous and prompt investigations and taking appropriate disciplinary action where justified. It should be the express responsibility of all staff to inform partner organisations and other relevant stakeholders about the policy.

### Complaint mechanisms and whistleblowing

Staff should be obliged to report corruption and unethical behaviour. This obligation should be backed by a) effective complaint mechanisms and b) a system for whistleblower protection.

#### Complaint mechanisms

All NGOs should have mechanisms in place to receive reports about suspected corruption, abuses and mismanagement. The complaint management system should have a clear scope, procedures, internal and external complaints channels, a timeframe for addressing complaints and an appeal process (Chêne 2013). Complaints channels can take different forms. For example, some humanitarian NGOs have multi-lingual 24-hour hotlines that are outsourced to third party professionals who can be reached by reverse-charge telephone calls, and also provide their staff with advice on how to set up an anonymous email account for reporting (Transparency International 2013).

Overall, complaint mechanisms should integrate the following components (Trace International 2004):

- communication (systems should be widely publicised)
- accessibility (mechanisms should be available and accessible to all employees)

- cultural appropriateness (the design of the mechanism should take cultural issues and sensitivities into consideration)
- universality (reporting mechanisms should also be available to third parties)
- confidentiality and anonymity (confidentiality should be guaranteed and anonymous reporting made possible)
- screening (measures must be put in place to detect frivolous or malicious reporting, such as penalties for false reporting)
- collection of data (organisations should monitor reports and track them over time)
- remedial action and feedback (appropriate action should be taken in response to reports on wrongdoing)
- management visibility (reports to the audit committee or the board should be made available when appropriate)
- employee protection (measures should be put in place to protect people who make complaints, both during employment and after leaving the organisation)
- external communication (regular reports to shareholders and other interested parties)

#### Whistleblower protection

An effective complaint management system requires a system for whistleblower protection. Roberts et al. (2011) developed five key principles for a good whistleblower system in the public sector, which can also be applied to NGOs:

- organisational commitment to good management of whistleblowing
- easy reporting
- effective assessment and investigation of reports
- internal witness support and protection
- integrated organisational approach

In practice, for NGOs this means having well-publicised procedures in place and a clearly

communicated commitment to pursue sanctions against wrongdoers, points of confidential contact, the option for staff to bypass immediate superiors and even their local unit, procedures to protect whistleblowers from retribution, and staff trained to deal with corruption allegations (Trivunovic et al. 2011).

## Transparency mechanisms

As private entities, NGOs are not often subject to the same information disclosure laws that apply to donors, publicly traded companies or public institutions. There are some exceptions to this, for example, in Bangladesh NGOs receiving foreign funding must comply with freedom of information requests (Cruz and Griñó 2014). However, mostly transparency standards are set voluntarily and through self-regulation. Therefore it is vital that these standards are high and the organisation establishes a culture of disclosure. The anti-corruption policy should therefore state the organisation's commitment to transparency.

NGOs that are members of the [INGO Accountability Charter](#) commit themselves to transparency by:

- agreeing to have an open implementation policy that ensures timely, relevant and accurate information is disclosed in an accessible format, and ensuring any exceptions (e.g. due to data protection regulations) are clearly and reasonably explained;
- complying with the relevant governance, financial accounting and reporting requirements in countries where the organisation is based and operates;
- issuing annual reports describing the organisation's mission, values, objectives and outcomes achieved in programmes and advocacy work, environmental impact, governance structure, processes and main office bearers, main sources of funding, financial performance, compliance with this charter and providing a contact person; and
- basing disclosure of information on existing formats, such as those provided by GRI or IATI to allow better systematic use of the data.

In practice, transparency at NGOs often takes the form of publishing annual reports that include financial statements, or publishing the list of donors (Trivunovic et al. 2011). However, there are also more innovative approaches.

DanChurchAid publishes an annual "anti-corruption report", which details the organisation's fight against corruption, as well as a "corruption report", which provides in-depth descriptions of the cases of corruption and fraud that the NGO has handled (while also protecting the identities of those involved) (DanChurchAid no date).

## Sanctions

Anti-corruption policies should also cover the penalties for engaging in corrupt activities. Sanctions can include disciplinary action, dismissal, or referral to the authorities (Transparency International Switzerland 2011).

In its anti-corruption policy, one NGO outlines the possible consequences for employees of non-compliance with its policy as personal criminal liability followed by fines or imprisonment, disciplinary action initiated by the organisation, including dismissal, and personal reputational damage. Moreover, the policy also stipulates the consequences for the organisation as a whole (namely, criminal or civil liabilities, serious reputational and damage in relation to donors and supporters.), which, by demonstrating the gravity of the consequences, may help deter corruption.

## Due diligence

The selection of reliable partners is key to limiting opportunities for corruption. Therefore anti-corruption policies should also cover how the organisation should assess the corruption risk associated with entering into partnerships or contracts with other entities. This includes carrying out periodic due diligence based on that risk assessment (Bond 2011).

NGOs should check whether their partners have policies consistent with their own and, if not, ensure that they adhere to the NGO's own policies (Bond 2011). Many of the anti-corruption policies assessed state that the policy also applies to all partner organisations.

Trivunovic et al. (2011) have compiled various selection criteria for donors' due diligence on NGOs, but these could also be applied for NGOs looking to partner with other NGOs. The categories of these criteria include:

- governance structure and standards
- integrity policies and codes of conduct
- transparency standards
- human resources management policies
- financial management standards
- downward accountability measures

For more information, please refer to the annex in the Helpdesk answer on key features of NGO accountability mechanisms.

### Implementation

An anti-corruption policy should also include the organisation's strategy for the implementation of the policy.

It is not sufficient to simply have an anti-corruption policy in place. It is vital to ensure the policy is actually implemented and enforced. This includes, for example, developing a communication strategy that explains how the anti-corruption policy should be publicised within the organisation. This can be done through meetings with groups or individual staff members, internal newsletters, an internal handbook or notice boards, etc. (Transparency International Switzerland 2011). The policy should also be communicated to partners to ensure they are informed about the organisation's commitment to tackling corruption.

The organisation's employees and partner organisations should also receive training. They should be informed about the details of the policy and educated about how to act in situations that could involve corruption (Transparency International Switzerland 2011).

Moreover, policy implementation needs to be continuously monitored and its effectiveness evaluated. Periodic reviews of anti-corruption policies should be carried out and reported as part of governance and accountability processes (Bond et al. 2011). Consequently, the implementation strategy should also cover how the implementation of the anti-corruption policy will be monitored and evaluated.

## 3. Examples of assessment frameworks

Although there is limited information available specifically on NGO anti-corruption policies and no assessment framework established explicitly for these policies, there are assessment frameworks and checklists for the wider NGO corruption risk management system. These can be adapted to assess anti-corruption policies, since an ideal anti-corruption policy is comprehensive in nature and designed to cover the full spectrum of an NGO's corruption risk management system.

For example, Transparency International Switzerland has created a [practical guide](#) and [checklist](#) for NGOs for planning, developing and implementing an anti-corruption programme. The checklist covers the following areas: leadership and management, personnel and human resources, finance and accounting, projects, relationships with suppliers and other business partners, and cooperation with partner organisations. The checklist is practical and detailed and can serve as a good starting point for any assessment of an NGO's corruption risk management system.

The checklist poses several questions, including whether the organisation has written a code of conduct and whether staff, volunteers and partners are fully aware of its procedures and policies. It also asks whether the code of conduct prohibits the offering, giving or accepting of bribes in any form, whether direct or indirect facilitation payments are forbidden and the conditions for exceptions are defined in a clear way, and whether the organisation has an internal control system that prevents the misappropriation of assets or funds. The checklist also includes points about whether neutral bodies check the organisation regularly, the organisation has an official responsible for measures to prevent corruption, the organisation has a complaint mechanism through which staff, community members and others can report anonymously in a secure way and without fear of retaliation, and whether the organisation analyses reported cases of corruption and creates new measures to minimise future risks.

Another example is Bond, Mango and Transparency International UK's guidance document on [anti-bribery principles for NGOs](#). It

has a list of key areas that should be considered for inclusion in an NGO's anti-bribery procedure. It covers areas like bribery, facilitation payments, payments under duress, gifts and hospitality, partners, suppliers, contractors and other third parties, procurement, conflicts of interest, register of interests, political donations, and whistleblowing (Bond et al. 2011).

The INGO Accountability Charter's [Reporting Guidelines](#) are another good example. They cover the various elements of the charter's principles and serve as a framework for their annual accountability reports. The checklist is divided into profile disclosures (strategic commitment to accountability, organisational profile, report parameters, and governance and stakeholder engagement) and performance indicators (programme effectiveness, financial management, environmental management, human resource management, responsible management of impacts on society, ethical fundraising and communication).

One final example is World Vision, which developed a [framework](#) to strengthen the organisation's accountability and effectiveness when partnering with other organisations and institutions. It has a series of pragmatic guidance statements that correspond to the organisation's partnering principles (equity, transparency, mutual benefit and complementarity). This checklist covers issues such as whether a code of conduct or collaboration has a written plan for identifying problems and resolving disputes (Wisheart and Cavender 2011).

While the examples listed above may not directly relate to the assessment of a specific anti-corruption policy, they can nevertheless be used as a foundation for creating an assessment framework for anti-corruption policies.

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