



WORLD VISION INTERNATIONAL
ACCOUNTABILITY
ACCOUNTABILITY
REPORT
REPORT
Global **Accountability** Report 2021

World Vision is a Christian relief, development and advocacy organisation dedicated to working with children, families, and their communities to reach their full potential by tackling the root causes of poverty and injustice. World Vision serves all people, regardless of religion, race, ethnicity, or gender.

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Foreword

In all of our work, serving the most vulnerable girls and boys across 100 countries, we ask one simple question: how can we bring hope and life in all its fullness?

As we push forward with this endeavour, the watch words of accountability, openness, partnership and transparency are writ large across all we do. We must hold ourselves to the highest standards, constantly self-scrutinising and improving. And we must invite others to scrutinise us too. Only then can we truly achieve our mission alongside our valued partners, donors, and – crucially – the children, families and communities we serve.

In the following pages, you will read a set of clear and ambitious commitments ranging from gender and social inclusion; diversity, equity and inclusion; and stewardship of our God-given resources in the environment, recognising climate change as one of the drivers of extreme vulnerability.

In all of these commitments, we pledge to measure our progress and to share these results. At the same time, we invite others to hold us accountable on how we are doing. After all, in a world of falling trust levels in institutions, including NGOs, we know we must work hard to earn the trust of our partners. This is not just because we need to – but because it is the right thing to do.

That means admitting and learning from our mistakes, and sharing these learnings with others; welcoming and acting upon external scrutiny; and continually listening to those we serve, and acting upon what they tell us.

We are proud in 2021 to have been independently verified against the [Core Humanitarian Standard for Quality and Accountability](#) (CHS) in our largest emergency responses. This report also shares progress against the broader commitments in the [Global Standard for CSO Accountability](#).

During this challenging period of COVID-19, I pay tribute to all of those working alongside us to serve and empower the most vulnerable children, amplifying their voices and enabling them to reach their God-given potential. Together, we are working to keep hope alive – and I sincerely thank you for all you do.



Andrew Morley
World Vision International President
and Chief Executive Officer

We are at a turning point. Global threats from war, pandemics, climate crisis, food scarcity, economic shocks and more are accelerating negative impacts on the well-being of people and communities the world over.

World Vision is more committed than ever to address the consequences of these impacts, delivering humanitarian assistance and transformational development to improve the resilience of fragile communities.

Being a trusted partner in this work is central to our effectiveness and something we work tirelessly to achieve through good practice, transparency, and regular reporting.

Over the past five years, a new global approach to cooperating on organisational strategy has delivered significant leaps forward in World Vision's impact, reach and responsiveness to emerging crises. This growth is occurring within an environment of greater oversight and transparency through the collaborative efforts of our teams and governance bodies.

As this Accountability Report shows, over the past year there has also been good progress in social inclusion in programming, gender equality, environmental stewardship, children's advocacy and much more.

But as the incident disclosures show, the increased risks in the settings in which we work require accelerated efforts to educate teams, embed practices and remediate. Assessment of our activities against global standards, such as the [Core Humanitarian Standard for Quality and Accountability](#), along with feedback mechanisms present at every level of our governance and operations, continue to identify areas where we can improve.

Our World Vision International board commits to partnering with our 55 national boards and advisory councils in these improvements. For it is certain, that at this turning point in the world's history, good practice and accountability are fundamental to our purpose – to partner with communities in rebuilding and restoring the most fragile and vulnerable places in the world.



Donna Shepherd,
World Vision International Board Chair

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Introduction

Our big vision, ‘life in all its fullness for every child’, can only be achieved by working together – with children, their families and communities; local, national and global partners; and our supporters and donors. Collaboration is built on trust. In the midst of an [erosion of trust around the world](#), accentuated by the COVID-19 pandemic, we aim to show moral leadership by sharing truthful, unbiased and reliable information.

This report is part of our ongoing efforts to earn the trust of our partners – to be clear about who we are and open about how we operate as we navigate the complexities of being an international NGO. We also want to play our part in raising standards of transparency and accountability in the NGO sector, sharing learning, to be more effective in achieving the Sustainable Development Goals.

In 2021, we are proud to have been independently verified against the [Core Humanitarian Standard for Quality and Accountability](#) (CHS) in our largest emergency responses. This report briefly communicates progress across all of our operations in aligning to the 12 commitments of the broader [Global Standard for CSO Accountability](#) and is structured around the three commitment clusters: (1) what we want to achieve, (2) our approach to change, and (3) what we do internally. Our progress

in aligning to these commitments is driven by our core values and global strategy (illustrated in Figure 1 below) and each section of the report features a box with the relevant Global Standard commitment.

Our Accountability Report also fulfils our commitment to voluntarily publish information similar to the information that most other US registered non-profits are required to report using the United States Internal Revenue Service (IRS) Form 990.

This report accompanies our [Annual Report](#), which provides a higher-level summary of the impact we have contributed to in 2021.

The report covers all of World Vision’s operations during the 2021 financial year (1 October 2020 – 30 September 2021). Unless otherwise indicated, all references to 2021 are to the financial year, not the calendar year. Financial figures are in US dollars with the exception of executive compensation, which is in British pounds. The use of ‘World Vision’ (or the first person plural) refers to the whole Partnership of offices (World Vision International and its affiliate entities, including VisionFund, World Vision’s microfinance subsidiary). More details on World Vision’s structure are in Section 12. Further details about our microfinance operations can be found in [VisionFund’s Annual Report](#).

Figure 1: Global Standard for CSO Accountability and World Vision’s core values and global strategy



Part A: What we want to achieve

1. Our goal of hope, joy and justice for all children

Commitment 1. Justice and Equality:

We will address injustice, exclusion, inequality, poverty and violence to create healthy societies for all.

World Vision's commitment to justice and equality is reflected in our [vision and values](#), with a particular focus on helping the most vulnerable children overcome poverty and experience the fullness of life. This commitment is implemented through relief, development, advocacy, campaigning and public engagement. It is shaped by our pursuit of child well-being outcomes, which are aligned to the Sustainable Development Goals (see our Global Impact Framework in our [2018 Accountability Report](#), page 3).

Our [2021 Annual Report](#) includes updates on how our global strategy – [Our Promise](#) – is guiding us to go further in reaching the most vulnerable children by addressing the drivers of extreme vulnerability: fragility, urbanisation, climate change, gender inequalities and social exclusion.

2. Gender equality and social inclusion

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

Our commitment to gender equality and social inclusion (GESI) was reinforced through the approval in 2021 of a comprehensive management policy.

The GESI policy outlines standards for programming, organisational practices, advocacy efforts, communications and fundraising. All national office strategies are expected to outline how they will address GESI and ensure they have the staffing to support implementation of their plans. The policy also outlines how each World Vision office will conduct self-reviews (GESI Audits) and develop action plans.

In addition to requiring that all programme design be informed by GESI analysis, the policy provides further impetus for our development programmes to include the objective



of addressing gender norms. The percentage of programmes that did this increased from 53% in 2020 to 61% in 2021, according to our programme quality self-reviews – an annual process conducted by about 1,200 development programmes through engagement with internal and external stakeholders. We are getting closer to having all programmes report sex-disaggregated data.

We are learning that to drive further progress in implementing this policy, appropriate staffing is crucial, including identifying focal points in every office. We created a director role to support GESI from our Global Centre and, as of the end of 2021, 70% of the 56 field offices that reported data had appointed GESI focal points or units. We will support these focal points and units as they champion the policy implementation guidelines in 2022.

3. Environmental stewardship

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

In recognition that climate change is an increasing driver of vulnerability, our [Environmental Stewardship Management Policy](#) was approved in 2021. It requires us to build upon care for the environment in our programming to make it central to our advocacy and operations.

We published research on children's perspectives on climate action which informed our [climate action policy position](#) and continued to collaborate in initiatives such as the [UN Decade on Ecosystem Restoration](#).

We identified two challenges in how we embed environmental stewardship across our operations. First, we found we had pockets of expertise that were not being mainstreamed effectively. To address this we collected best practices around environment and climate action ([Promising Practices for a Smiling Earth](#)) and started a [landscape analysis](#). We also developed a template for Green teams, which each office can set up to develop a plan of action and measure progress around environmental stewardship.

Second, we are confronting the challenge of measuring carbon emissions when operating in 100 very different country contexts. We are harmonising the core indicators for monitoring overall progress and have pilot tested our carbon emission monitoring tool. We are learning that we cannot take a 'one size fits all' approach to carbon emission measurement. Each office will adapt the monitoring tool to align with their national standards starting with the one or two actions from the policy implementation guidelines that are most relevant in their context.

We are now working on more specific targets, guided by the Paris Agreement commitment and built upon a more systematic approach to baselining of carbon emissions across our operations.

4. Sustainability

Commitment 4. Lasting positive change:

We will deliver long-term positive results.

Our commitment to lasting positive change is embedded in our Ministry Goal: the 'sustained well-being of children within families and communities, especially the most vulnerable'. To achieve this, we build local ownership of development initiatives, address policies and systems that exacerbate vulnerability, transform harmful behaviours, build the capability of local stakeholders and enhance resilience. We call these approaches the drivers of sustainability.

Our monitoring of the implementation of these drivers suggests steady progress. In our programme quality self-reviews, tracking a minimum of 27 quality criteria that include the drivers, development programmes were assessing themselves at 'maturing', the highest of the three possible ratings, with greater frequency – from 48% in 2019, to 51% in 2020, and to 57% in 2021.

We recognise the limitation of self-reviews, and are continuing to learn how best to assess whether these drivers are resulting in sustained change. In 2021, we conducted a meta-analysis of 29 end-of-programme evaluations together with 11 ex-post evaluations conducted in the last three years. The ex-post evaluations provided examples of positive change that continued after programme closure, including infrastructure that was still functioning and contributing to community needs, community groups that were still active, continuing high rates of school attendance and graduation, and increasing levels of community cohesion.

Areas for improvement in our measurement of sustainability include the need for more reliable data at program commencement and closure, as well as a clear articulation of the theory of change and project timeframes. Our [CHS initial audit summary report](#) also highlighted a need for transition or exit strategies to be systematically developed or communicated to communities in the early stages of our responses.

To better plan for sustainability, we produced the 'Finishing Well' guidelines for development programmes, and our CHS audit improvement plan includes building the capacity of our staff to consult with communities about transitions and incorporate community input into humanitarian response planning and strategy.

Part B: Our approach to change

5. Being responsive and accountable to the children and communities we serve

Commitment 5. People-driven work:

We will ensure that the people we work with have a key role in driving our work.

That local ownership of plans to increase child well-being is the first of our sustainability drivers reflects what we have learned – that it is children and their communities who have the expertise about their local contexts to best adapt and steer our collective efforts to increase child well-being.

Our [Programme Accountability Framework](#) summarises our commitment across all programmes to provide information, consult, promote participation, and collect and act on feedback and complaints. In recent years, we have been focused on mainstreaming good practice in providing

information, and feedback and complaints systems. In our development programmes our programme quality self-reviews suggest further progress in 2021 compared to the previous year, with the percentage of our development programmes with the highest rating for information provision increasing from 52% to 60% and on community feedback and complaints systems from 44% to 51%. Our [CHS initial audit summary report](#), covering our largest emergency responses, affirmed strong foundations, noting that ‘communities found the feedback mechanisms accessible and easy to use, and male and female community groups knew how they could provide feedback and complaints and felt safe to do so’.

Internal and external reviews are also highlighting areas for improvement such as the need for more information in contexts of high vulnerability. In its second year, the [evaluation of our COVID-19 emergency response](#) showed that the proportion of community members who reported they received information about World Vision, expected staff behaviour, our programs and how to provide feedback increased from 69% to 83%.



6. Partnering

Commitment 6. Strong partnerships:

We will work in fair and respectful partnerships to achieve shared goals.

Our approach to partnering was covered in our [2020 Accountability Report](#) (page 9). In summary, we commit to seek mutual benefit; to respect and value others' contributions; to manage power dynamics carefully; to listen and be responsive; and to communicate openly and transparently.

We measure our partnering practice and make sure it is fully aligned to global humanitarian standards. This is part of upholding our commitment to the [Grand Bargain](#) and applies to all of our work in development, fragile and humanitarian emergency contexts, and advocacy. Three elements are assessed in our programme quality self-reviews. In 2021, there were significant increases from the previous year in the proportion of our development programmes reporting the highest level in the following criteria: effective networking, from 52% to 62%, partner capacity from 47% to 52%, and effective partnerships from 53% to 61%.

Partnering in our humanitarian responses is also strengthening, with the [CHS audit report](#) concluding that 'where World Vision is partnering actively with local NGOs, effective systems for working in partnership, supporting, and building the capacity of local NGOs exist'. The audit did note the need for partners' accountability to communities to be systematically assessed. So, in 2021, we developed a practice note around being accountable when working with partners that included how we assess partner accountability and featured good practices in our Syria response and Nepal office.

Also in 2021, we released mandatory capacity partner assessment protocols for all of our financial partners. In addition to requiring community accountability mechanisms, these include a commitment by World Vision to recognise and support partner capacity strengthening as part of assuring the quality of our partnerships; and to pursue mutual accountability through regular 360-degree-style partnership performance and health checks.

7. Advocacy

Our approach to advocacy is to support children, vulnerable groups, communities, supporters, coalitions and other allies to engage with and influence local, national and transnational power holders.

In 2021, communities in 989 Area Programmes across 51 countries were supported by World Vision to advocate for better policy implementation. For example, in Shashago,

Ethiopia, we trained community groups in [Citizen Voice and Action](#), a social accountability approach, to advocate to local government to budget for and build flood prevention channels. With our support, the community negotiated with the local government, securing funds to construct flood diversion channels which benefits 13,000 children in Hadiya District living in areas prone to flooding.

We have been learning the value of focusing our advocacy around budgeting processes, and in 2021 we launched our Influencing Budget Centre of Excellence to share good practice.

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

At both national and local levels, we contributed to 603 policy changes that seek to increase child well-being by addressing the root causes of vulnerability. Of those, 261 were directly related to protecting children from violence, as part of our global campaign, '[It Takes a World to End Violence against Children](#)'. This last year we continued to explore the best ways of supporting children and young people to speak out for themselves. During 2021, we helped more than 804,000 children and young people to take action through COVID-safe means, including online mobilisation, to influence decision makers on policies to end violence against children. For example, nearly 100,000 children and young people participated in our [Just Married mobilisation](#) in May 2021, which sought to end child marriage. These included 10-year-old Shemema, who recited a poem she wrote titled 'I Want to Marry' in a [video](#) that went viral with over 1.6 million views.

Amplification of the voices of children and communities also drives our wider supporter engagement. In 2021, we joined with supporters in 42 countries who took over two million advocacy actions to petition and engage decision makers on policies and actions to support the Sustainable Development Goals.

8. Incident disclosures

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

We are committed to being open about our learnings and challenges so we can learn and improve our work. In particular, we are committed to being transparent about how we manage the risks of working with the tens of millions

of children and adults we seek to serve in the most fragile contexts. This includes disclosing the safeguarding and financial misconduct incidents in the past year and how we have responded to them.

Safeguarding

We continue to improve our approach to safeguarding and monitoring of compliance by all World Vision offices and microfinance institutions. In 2021, we updated our [Child and Adult Safeguarding Management Policy](#), with an expanded section around emergency responses and a new section strengthening the role of boards in oversight and governance.

As we reinforce our focus on safeguarding, and as reporting is encouraged across our offices, reporting of incidents has grown. The number of substantiated safeguarding incidents increased from 51 in 2020 to 79 in 2021. This is made up of 39 substantiated child safeguarding incidents and 40 substantiated adult safeguarding incidents. While we know that our efforts to sensitise stakeholders on incident reporting can increase reporting of incidents, it is our absolute commitment to remain vigilant in both ensuring behaviour protocols are met and the reporting of breaches.

a) Child safeguarding incidents

In 2021, there were 67 reports of abuse or exploitation of children perpetrated by our employees or volunteers, or by employees of partners or contractors. Each incident was investigated, and 39 of the 67 cases were found to be substantiated; 20 were unsubstantiated; four could not be investigated because they were referred to local authorities; one is pending court action; one could not be determined, and two of the investigations are ongoing. Of the 39 substantiated incidents, 16 involved sexual abuse and exploitation. Of the 39 substantiated cases, two did not involve World Vision staff, volunteers, contractors or partners but third parties impersonating World Vision staff or misusing communication channels set up by World Vision.

Of the 42 perpetrators¹ of substantiated incidents

- 13 were World Vision employees
- 10 were World Vision volunteers
- 9 were employees/affiliates of a partner organisation
- 7 were contractors or employees of contractors
- 1 was a former World Vision employee (not employed by World Vision at the time of the incident report)
- 1 was an individual who impersonated our staff but was not affiliated with us in any way
- 1 was the caregiver of a child beneficiary and not a World Vision staff or affiliate.

The child survivors in the substantiated incidents included 28 child beneficiaries (21 female and 7 male) and 11 children who were not beneficiaries (3 female and 8 male); in six cases the survivors were groups of child beneficiaries.² In every case we prioritised the survivor's needs, providing or enabling access to medical care, psychosocial care, psychological counselling, legal aid and other interventions as required.

We also took disciplinary action against perpetrators and notified local authorities as appropriate. Of the 42 perpetrators involved

- 21 had their employment or partnership with World Vision terminated
- 5 had their contract terminated or their contracts were not renewed
- 2 resigned (one before disciplinary measures could be taken; one after a written warning)
- 1, who was no longer employed with World Vision, had an appropriate notation made in his/her personnel file
- 1 was arrested and the police investigation is ongoing
- 1 was not a World Vision employee/affiliate

¹ Two incidents involved more than one perpetrator, hence the figure of 42 perpetrators for 39 incidents.

² For example, a class of children or a group of three or more individuals.

- 11 perpetrators received corrective action or the partner/contractor strengthened its safeguarding protocols to address the gap.

Of the 39 substantiated cases, 14 were reported to local authorities, most frequently by the survivor or the survivor's family. The remaining incidents were either not criminal offenses under local law, or the survivor did not want to report to local authorities. World Vision will not report to authorities if this is likely to create other risks for the survivor. In this type of case, we take all possible preventative measures, such as ensuring training of staff and affiliates, ensuring effective reporting mechanisms are in place, and providing information to survivors about the actions they can take.

An additional seven incidents involved children who were injured accidentally while participating in our programmes. In each case we offered medical assistance and other support. Given the size of our global vehicle fleet, the risk of children being injured or killed in road accidents involving our vehicles is a continuous concern. In this reporting period there were 22 incidents of road accidents where children were injured by vehicles driven for World Vision purposes. Six of these resulted in the deaths of children. We investigated each incident in cooperation with local law enforcement authorities and provided support to the families.

b) Adult safeguarding incidents

In 2021, we received 83 reports of abuse or exploitation of adults perpetrated by World Vision employees or volunteers, or by employees of partners or contractors. Each incident was investigated, and

- 40 were substantiated
- 40 were unsubstantiated
- 3 investigations are ongoing

Of the 40 substantiated incidents, 23 were sexual abuse and exploitation cases. The 48 perpetrators³ involved in the substantiated cases included

- 29 World Vision employees
- 7 World Vision volunteers
- 6 employees/affiliates of a partner organisation
- 4 contractors or employees of contractors
- 1 casual staff⁴
- 1 person reported through a consortium, who is not a World Vision staff/affiliate.

Of the 48 perpetrators

- 22 had their World Vision or partner agency employment terminated
- 5 had their contracts terminated or not renewed
- 3 resigned (one before disciplinary measures could be taken; two after investigation took place)
- 1, as noted above, was reported through a consortium but is not a World Vision staff/affiliate
- 17 received corrective action or the partner/contractor strengthened its safeguarding protocols to address the gap.

The identified adult survivors in the 40 substantiated incidents included 34 females, 5 males, and 6 groups of adults living where World Vision has a programming presence.

Twelve of the 40 substantiated incidents were reported to the police. The other 28 were either not criminal offenses under local law or the survivor did not want to report to local authorities. World Vision will not report to authorities if it is likely to create other risks for the survivor.

³ Six incidents involved two or more perpetrators, hence the figure of 48 perpetrators for 40 incidents.

⁴ Casual staff refers to a person who has temporary as opposed to permanent or regular employment.



Financial misconduct

In recognition that every dollar lost to fraudulent activity hinders our ability to achieve our mission, we continue to strengthen our systems to prevent, detect and prosecute instances of financial mismanagement and fraud, supported by our internal audit department which has been awarded the [highest conformance rating](#) by the Institute of Internal Auditors.

There were 63 cases of financial misconduct opened by World Vision International in 2021 (down from 105 in 2020) responding to 243 allegations. Investigations confirmed associated losses of \$2.2 million (a 43% increase from \$1.5 million in 2020). In light of the 50% increase in the number of staff trained in fraud awareness (1,502), we continue to interpret the higher confirmed losses to be the result of better detection rather than higher underlying losses. Disciplinary actions also increased from the previous year; for example, there were 30 employee or contract terminations in 2021 compared to 9 the previous year. Eighteen were prosecuted or reported to the authorities.

The total reported fraud in VisionFund's network in 2021 was \$1.72 million (1.33% of net assets), an increase from \$0.48 million in 2020 and \$0.84 million in 2019. The fraud loss was concentrated in two entities, Zambia and Honduras, which represented 89% of the fraud loss for the period. The fraud losses in Zambia and Honduras were principally a consequence of failed controls, inappropriate management actions and staff fraud. Specific action plans to address the deficiencies and learnings from these events have been disseminated to the VisionFund network and Board.

Part C: What we do internally

9. Investing in staff

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

Creating environments where our staff fulfil their potential as they contribute to our shared mission is at the heart of our updated People and Culture priorities.

New priorities include strengthening staff security, safety and resilience, and digitising our human resource management. In 2021, we selected a modern, digital, global human resources information system (Workday), which will be a platform for introducing tools and analytics to equip staff and managers in areas such as recruitment, compensation, performance management, talent optimisation and learning.

We have found that without a clear digital overview it has been difficult to track progress in commitments such as diversity, equity and inclusion (DEI). The introduction of Workday will enable further analysis and data collection related to our commitments. In the meantime, in 2021 we introduced the first Partnership-wide DEI training as part of our Compliance Training Programme, and we continued to grow in female representation in senior leadership, with women in senior leadership roles increasing from 39% in 2020 to 40% in 2021.

We also continue to reflect and learn around DEI from our annual staff survey, Our Voice, which informs many strategic and management decisions. Analysis of the 2021 survey shows a closing of the gender gap in levels of satisfaction. In 2021, we also introduced a new Our Voice survey question around confidence in the leadership's approach to DEI. These survey results were analysed in advance of a special World Vision International board meeting session on DEI in November 2021.



Table 1 shows recent trends on our staff and volunteer numbers and demographics.

Table 1: Staff and volunteer numbers

World Vision workforce summary	2019	2020	2021
Total staff (including VisionFund microfinance institutions)	37,668	34,950	34,301
% full-time staff	96	98	98
% part-time staff	2	2	2
% temporary paid staff	3	<1	<1
% male/% female	57/43	57/43	56/44
% of staff up to 40 years of age	68	64	64
% growth from previous reporting year	+0.3	-7	-2
% of staff who are local (nationals of the country in which they are employed)	99	99	99
Turnover rate (voluntary and involuntary)	20	23	25
Total volunteers *	103,801	112,828	87,888

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

10. Financial stewardship

Commitment 10. Well-handled resources:

We will handle our resources responsibly to reach our goals and serve the public good.

We are deeply grateful for the way in which our donors have entrusted us with increasing resources at a time when the COVID 19 pandemic and other global crises are accentuating need.

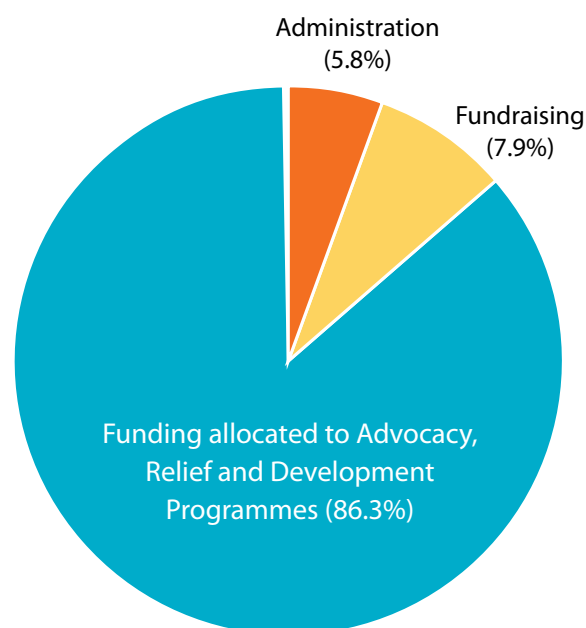
Our revenue increased in 2021 to \$3.15 billion,⁵ and we are committed to handling this wisely and increasing the proportion going to programming.

The proportion of revenue going to programming that has a direct impact on vulnerable children's lives (including advocacy, campaigning, and technical support) was 86.3%, just below the 86.9% in 2020. The slight reduction was driven by less favourable foreign exchange results on hedging activities. In 2021, we reduced administration costs (excluding foreign exchange) and fundraising by \$4 million compared to 2020. Figure 2 illustrates the allocation of revenue by cost category.

We publish information about how our [programming spend is distributed by year, country and sector](#) using the International Aid Transparency Initiative standard.

As part of our voluntary disclosure of information covered in United States Internal Revenue Service Form 990 (see Appendix), we include in this report our highest paid executives and independent contractors.⁶

Figure 2: Allocation of revenue by cost category



⁵ All financial data for 2021 is subject to audit adjustment.

⁶ Not including VisionFund employees or contractors as VisionFund reports on these in their IRS 990 form.

Table 2 lists the compensation of the five highest-compensated World Vision International executives in 2021.

Table 2: Five highest-compensated World Vision International executives in 2021

Name and title	Location and status	Base gross salary	Local allowances	Ongoing expatriate allowances (expressed as net tax)	Non-taxable benefits (primarily pension and health benefits)
Andrew Morley, President & Chief Executive Officer	UK local	£376,320	£10,000		£38,459
Jean Baptiste Kamate, Chief Field Operations Officer	UK expatriate	£195,326		£39,585	£33,299
Cameron Bailey, Chief Strategy Realisation Officer	UK expatriate	£195,324		£25,545	£33,630
Kristin Anderson, Chief People and Culture Officer	UK expatriate	£163,000		£20,850	£27,556
Norbert Hsu, Partnership Leader - Global Impact	UK expatriate	£180,252		£14,950	£28,167

As of the end of 2021, World Vision International employed a total of 177 employees earning a salary of over \$100,000 per year.

Table 3 lists the five independent contractors with the highest payments; these were among 30 who were paid over \$100,000 for services during 2021 (this does not include payments for software as a service).

Table 3: Five independent contractors with the highest payments

	Supplier	Address	Total	Types of services
1	Cognizant Technology Solutions	1 Kingdom Street Paddington Central London, W2 6BD United Kingdom	\$2,770,821	IT developer and consultancy services for our Horizon programme management information system
2	KPMG LLP	3 Chestnut Ridge Road Montvale, NJ 07645 United States	\$540,292	Audit services (provided by multiple KPMG offices of which New Jersey was the largest)
3	Institute of Economic and Social Research (INESOR)	2631 Chudleigh Munali Road P.O. Box 30900, Lusaka Zambia	\$406,175	Programme baseline and evaluation services
4	Yameo BV	Parijsboulevard 209 3541 CS Utrecht Netherlands	\$387,091	Consultancy services to update our Last Mobile Mile Solutions (LMMS) technology
5	Hall and Partners USA	195 Broadway, 18th Floor NY 10007 United States	\$362,472	Brand marketing research

11. Responsive decision-making

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

As part of our broader commitment to involve communities in our decision-making, in 2021 we focused on how we listen to children's voices.

We have built on our years of experience to develop a framework for children's involvement in our decision-making and field offices will now be required to report annually on child participation in decision-making processes into their regional office and respective board or advisory council. This report will summarise children's perspectives on our programming, document the impact of children's participation in decision-making, provide quantitative data on specific child-participation measurements, and reflect on challenges and lessons learned in the past year.

We also continue to build awareness around our [whistle-blower hotline](#), through which both internal and external stakeholders can safely report concerns. In 2021, there were 184 cases reported (a small increase from the 2020 total of 182). The most notable trends were that the volume of grievance or harassment and financial misconduct cases decreased from the previous year by 15% and 11% respectively, while policy violation reports increased by 30%. This increase in policy violation reports may reflect greater awareness due to enhanced compliance training, however, it also means we must continue ensuring that policies are implemented consistently.

12. Responsible leadership

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

As we pursue our shared mission, our Federation of offices⁷ continue to aspire to greater mutual accountability.

The governance of our Federation reflects its federal structure. The World Vision International board comprises members from national office boards and advisory councils that are composed predominantly of nationals of that country. The international board members are elected by seven regional forums to ensure the board represents the diversity of the members of the Partnership.⁸

In previous Accountability Reports we have detailed our processes for holding both executives and national boards to account, including through our peer-review process⁹ and the national board annual scorecard and biennial self-evaluations.¹⁰ During 2021, we redoubled efforts to increase the DEI of our national boards. As of the end of 2021, across all our national boards and advisory councils, females made up 44% of members and 32% of chairs. We continue to push towards a 50/50 membership and greater gender diversity in leadership positions within the boards and advisory councils and to that end in 2021 our Partnership Governance Guidelines were enhanced to address DEI.

Our boards and advisory councils are also being equipped to engage directly with children as part of the wider initiative to strengthen children's participation in World Vision's decision-making, noted in the previous section. To this end, boards and advisory councils are being equipped to seek children's input into decision-making and to hold their offices to account for this. Foundational to achieving our vision is that across the whole organisation we are responding to the voices of the children and communities that we serve.



⁷ The World Vision Partnership comprises 37 legally separate national offices with their own governing boards, together with World Vision International, which consists of another 18 national offices with advisory councils, plus 37 programme and response offices and 10 offices which function as part of the Global Centre (those elements of World Vision International that provide global oversight, coordination and support). Additionally, there are 28 microfinance institutions (each with its own governing board) coordinated by VisionFund International.

⁸ For more information on the international board see Appendix and our [website](#). The [VisionFund International board](#) is accountable to, and its members approved by, the World Vision International board.

⁹ [2018 Accountability Report](#), page 22.

¹⁰ [2020 Accountability Report](#), page 18.

Appendix: Disclosures related to US IRS Form 990

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

Governance

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

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

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

A. Not to our knowledge.

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

A. No.

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

A. No.

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

A. See page 8 for a summary of fraud losses including microfinance entities affiliated with VisionFund International (WVI's microfinance subsidiary). As the Form 990 is not filed on a consolidated basis, a Form 990 will not include diversions of assets that occurred in affiliated

entities outside of the corporate entity WVI (or VisionFund International for VFI's Form 990). Some of the incidents reported in the main report occurred in such affiliated entities.

Q. Does the organisation have members or stockholders?

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

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

A. Yes.

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

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

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

A. Yes.

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

A. No.

Compensation

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

A. Yes.

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

A. No.

Q. Were any employees or independent contractors paid over \$100,000?

A. Yes. For each category, the total number, and top five, are listed in Table 2 (page 11) and Table 3 (page 11).

Policies and practices

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

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

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

A. Yes.

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

A. Yes.

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

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

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

A. Yes. The Integrity and Protection (whistle-blower) Hotline Policy is available at <https://www.wvi.org/publications/world-vision-partnership-policies/integrity-and-protection-hotline-whistleblower>

Q. Does the organisation have a written Document Retention and Destruction Policy?

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

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

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

Q. Does the organisation engage in lobbying activities?

A. No, not as lobbying activities are defined under US federal tax law, although WVI does engage in general advocacy activities.

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

A. They are provided upon request.

Disclosure

The organisation's books and records are under the supervision of Chief Administrative and Financial Officer Stephen Lockley and are assembled primarily at World Vision International, 800 West Chestnut Avenue, Monrovia, CA 91016, USA.

Financial statements

The World Vision International consolidated financial statements for the year ended 30 September 2021 will be available at <http://www.wvi.org/accountability>. These financial statements were audited by independent accountants. The amounts presented in the financial statements differ from those in this report because certain World Vision-branded entities are not consolidated in the World Vision International financial statements for accounting purposes but are included here. For more information about consolidated entities, see Footnote 1 of the 'World Vision International and Consolidated Affiliates Financial Statements'.

World Vision

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