



GLOBAL  
**ACCOUNTABILITY  
REPORT** 2023

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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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# About this Report

## A YEAR OF INCREASING VULNERABILITY

2023 has been another year of increasing challenges for the children and families we serve.

Vulnerable girls and boys across the world continue to endure the heart-breaking impact of conflict, climate change, the fallout from the COVID-19 pandemic, and the spiralling cost of living.

Our staff live and work in these communities, walking alongside and empowering the most vulnerable. When disaster strikes, they respond immediately – because we are already there.

As always, in everything we do across the more than 90 countries where we work, accountability and transparency are at the very heart of our mission. As you will read in this report, this includes our partnerships with governments, local NGOs, and churches. We listen to feedback; we act on it; and we continue to engage stakeholders in our processes and decision-making.

This year, our Accountability Report includes a special focus on environmental sustainability and climate action. We see every day how climate change has a significant impact on poverty, inequality, health, education, and child vulnerability. It undermines children's rights set out in the United Nations Convention on the Rights of the Child.

We are continually empowering communities to mitigate the effects of climate disasters and to increase resilience. The rise in

global temperatures is affecting food production, exacerbating hunger and malnutrition. Meanwhile, disasters such as floods, droughts and storms are putting lives at risk and disrupting so many aspects of life.

In this report, we share our insights and the lessons we have learned along the way. It is important that we continue working alongside others in the sector, sharing our knowledge and learning for the benefit of all. We welcome conversations that foster growth, as meaningful dialogue can only help us achieve our mission.

We also share the systems we have in place to enhance accountability, including Safeguarding; Financial Misconduct; Enterprise Risk Management; Staff Diversity, Well-Being and Safety; Partnering; and Accountability to Children and Communities. The report closes by sharing our investment in responsible leadership through good governance.

I trust you will find the insights in this report useful as, together, we strive to ensure every girl and boy can achieve their God-given potential in life.



**Andrew Morley**  
World Vision International President  
and Chief Executive Officer



# Spotlight on Environmental Sustainability and Climate Action

Everything we do has just one goal: the sustained well-being of children, especially the most vulnerable. We are an organisation working in countries and communities that have been severely affected by environmental degradation and climate change, and we have seen the direct impact climate has on children's lives.

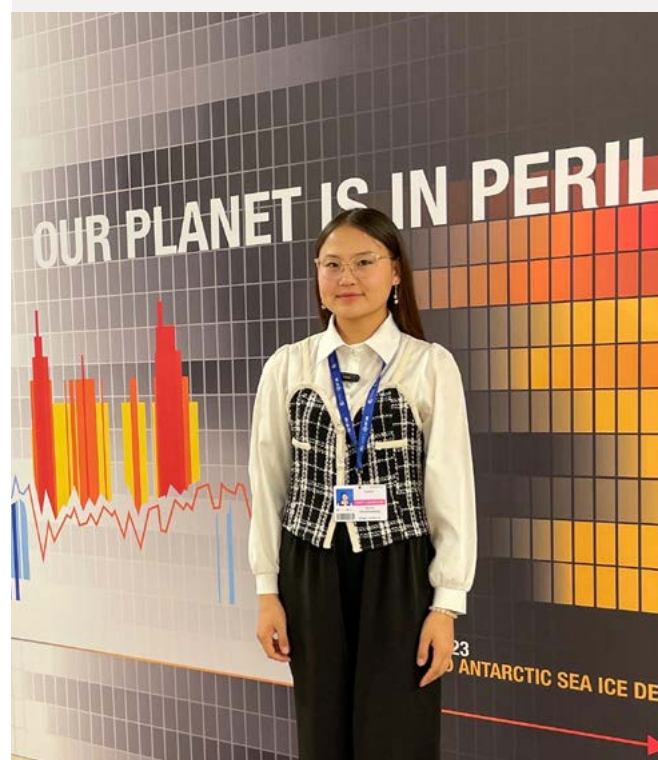
In order to effectively address the climate crisis and improve the well-being of children, we must take concurrent actions to end global poverty and inequality, support at-risk communities to build resilience, and reduce global climate and environmental impact. This includes within our own operations and internal management strategies.

Our [Environment Stewardship and Climate Action Field Handbook](#) provides step-by-step guidance to help World Vision entities and their partners implement best practice environmental management strategies both in the field programming and in the operations and facilities.

We are taking action to reduce our environmental and carbon footprint by incorporating environmentally sound practices and policies in all our offices and operations. Our [Environmental Stewardship Management Policy](#) creates awareness on environmental sustainability of 34,000 staff, over 112,000 volunteers and a network of 450,000 faith leaders to encourage individual and collective action for both World Vision staff and global citizens.<sup>1</sup>

Despite the growing importance of environmental sustainability, mainstreaming Environmental Sustainability and Climate Action has posed challenges, partly due to the lack of awareness both internally and externally on the need to change. For the next fiscal year, we are trying to work more intentionally to integrate this work into urban programming and fragile context programming among others, and to strengthen our environmental safeguarding assessment processes in project cycle management.

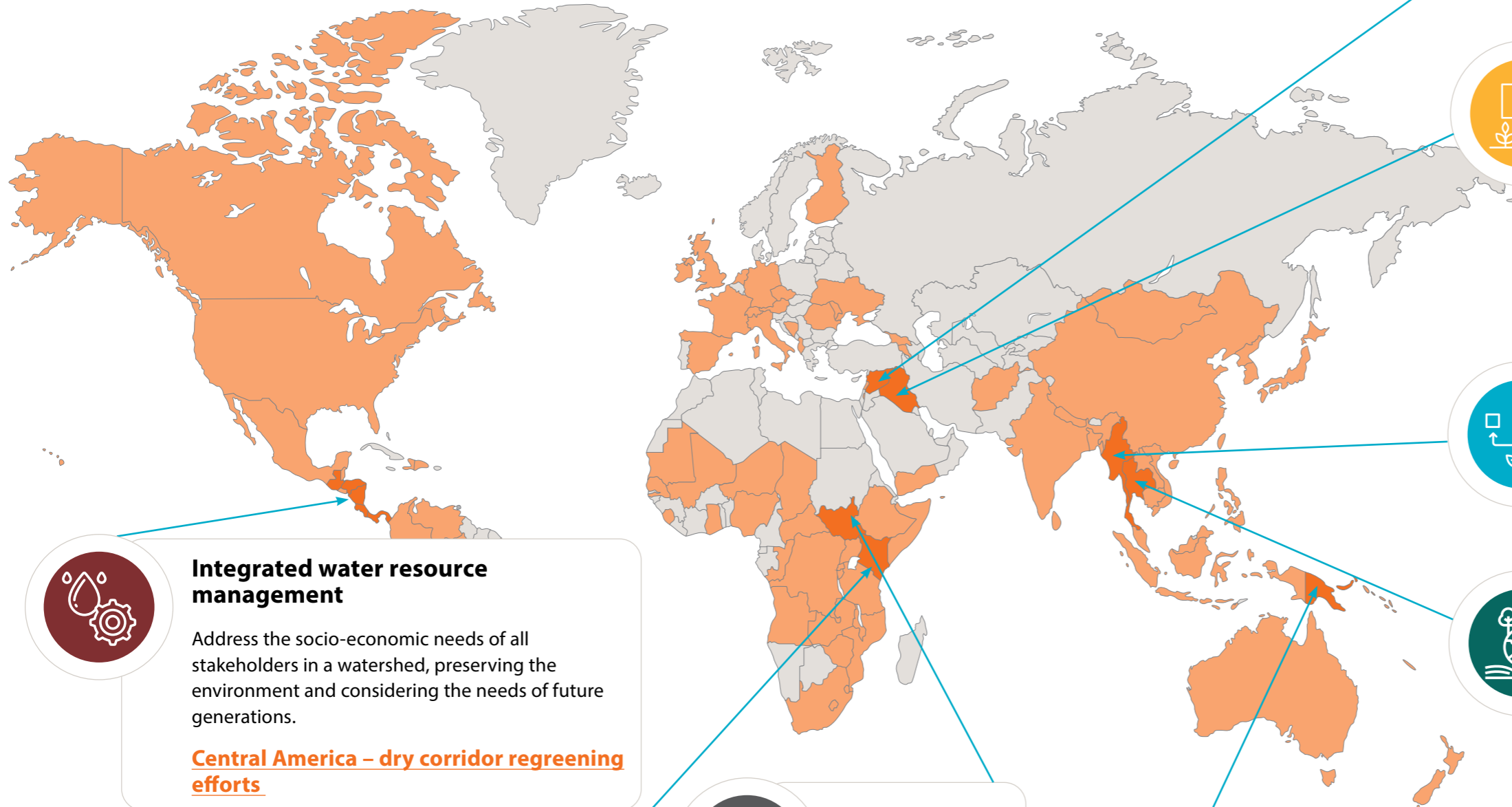
World Vision is moving toward realising our commitment to improve meaningful participation of adolescents in Environmental Stewardship and Climate Action. The newly developed Regreening Communities includes adolescent engagement guidance, and there is an increase in climate action-oriented adolescent clubs. In late 2022, World Vision convened a global Adolescent Climate Champion group for the first time to learn from and amplify their key messages on climate action. We are learning how to better invest in meaningful participation of young representatives at UN Climate Change Conferences by linking them with this global group of representatives from around the world and providing appropriate training so they can raise their voices from the climate vulnerable, conflict-affected, and indigenous communities' perspectives.



<sup>1</sup> <https://www.wvi.org/opinion/view/six-ways-we-are-addressing-climate-change-around-world#:~:text=6.%20Reducing%20our,and%20global%20citizens.>

# Environmental sustainability and climate action

Some of these categories are interconnected and overlapping, and some projects address multiple aspects of environment and climate work. Real stories show these environmental and climate projects in action ([see hyperlinks](#)).



## Waste management

Effective and sustainable waste management systems – especially in refugee and internally displaced people’s camps and settlements.

[Syria – solid waste management](#)



## Climate-smart agriculture (conservation agriculture/agroecological approaches)

Based on three principles: sustainably increasing the productivity of agricultural systems, increasing climate resilience and mitigating or reducing greenhouse gas emissions arising from agricultural systems.

[Iraq – single mothers learn sustainable agricultural practices](#)



## Natural resource management (NRM)

Protects and restores land, vegetation and water to ensure sustainable improvements in agroecosystems.

[Myanmar – a farmer’s dream of fruit](#)



## Climate empowerment through environment and climate change education

Empower all members of society to engage in climate action through education, training, awareness-raising, participation, public access to information and international cooperation on these issues.

[Thailand – young people take action to prevent disaster from rains and dam destruction](#)



## Community-based disaster risk management

Building existing community coping mechanisms and adaptation capacities, which leads to a locally appropriate and locally owned strategy for disaster mitigation, preparedness, and response to risk reduction.

[PNG – climate change adaptation and risk mitigation for extreme weather events](#)



## Integrated water resource management

Address the socio-economic needs of all stakeholders in a watershed, preserving the environment and considering the needs of future generations.

[Central America – dry corridor regreening efforts](#)



## Agroforestry and Farmer Managed Natural Regeneration (FMNR)

Community-led, nature-based solution that reverses environmental degradation and tackles poverty, hunger and climate change through the regeneration of trees and shrubs.

[Kenya – community remains green today](#)



## Energy-efficient technologies

Includes fuel-efficient and environmentally friendly stoves.

[South Sudan – energy saving stoves equip mothers in more ways than one](#)

# Sustainability & Learning

## NEW TOOL WILL ENABLE COMPREHENSIVE PROGRAMME PLANNING FOR URBAN ENVIRONMENTS

World Vision launched an unprecedented tool designed to assess the alignment of field offices with the World Vision International Citywide Self-Sustaining Model, adopted for urban contexts. This new tool is poised to significantly bolster accountability efforts, ensuring that city portfolios are comprehensive, impactful at the micro and city levels, and sustainable beyond individual project lifespans. The tool empowers teams to optimise resource allocation, guaranteeing that organisational resources are effectively utilised, by the right individuals, at the right moment.



## IMPROVED TARGETING OF CHILDREN EXPOSED TO MULTIDIMENSIONAL VULNERABILITIES

Building on work that began in 2022, World Vision and the [Institute for Economics and Peace](#) (IEP) are jointly implementing an innovative project to map the locations where [children are exposed to most vulnerabilities](#) across the world. The new online data portal will track, compare and visualise a variety of globally comparable child vulnerability measures, highlighting places where exposure to intersecting risks from rapid and unplanned urbanisation, climate change, fragility, gender inequality and social exclusion are most intense.

An initial set of [maps](#) is now available for 22 countries, showcasing national and subnational hotspots using this data, with more planned for 2024. The portal-generated maps will simplify and target World Vision's work, enabling agility and access to up-to-date and credible third-party data, to inform strategy and program development, resource acquisition and operational efficiency.



## UNIFYING FOCUS ON GENDER EQUALITY AND SOCIAL INCLUSION (GESI) WITHIN PROGRAMMES AND ORGANISATIONAL CULTURE

An organisation's internal culture and norms related to gender equality and social inclusion influence the strength of its programming for GESI. In 2023, 24% of World Vision offices completed GESI Self-Assessments, with an additional 32% of offices currently conducting these assessments. These offices explored how GESI was integrated within programmes, policies and procedures, but they also assessed how the office's culture and practice support diversity, equity, and inclusion for all staff members. Now multi-departmental teams from these offices are leading on actions to strengthen GESI programming alongside efforts to support diversity, equity and inclusion within their office.

## AN EMERGING BEST PRACTICE: COLLABORATING WITH NATIONAL FAITH AND DEVELOPMENT AGENCIES TO RESPOND TO AND PREVENT VIOLENCE

In Mozambique, in response to rising levels of reported violence against women and children, the Ministry of Justice, Constitutional and Religious Affairs, World Vision Mozambique and the Mozambique Christian Council came together to create [a mechanism to respond to and prevent violence](#). The platform promotes safe and abuse-free environments in religious contexts. It also provides advice on procedures in the event of abuse, including cases of domestic violence, sexual abuse, exploitation involving children and/or adults, and child marriages.



### THOUSANDS PROVIDE FEEDBACK ON WORLD VISION'S COVID-19 GLOBAL RESPONSE

In order to find out how effective the response was and what lessons needed to be learned, World Vision consulted with 5,700 community members, health workers and faith leaders in eight countries, as well as staff from over 50 field offices. The lessons showed what World Vision got right and where the organisation needed to change or improve. This report also provides insights into the critical role partners played in working with World Vision to reduce the spread of the disease, support health systems and staff, stand with children caught in the middle of the crises and advocate to protect the most vulnerable among them.



### PARTICIPATORY BUDGETING AND SOCIAL ACCOUNTABILITY IN EMERGING PROGRAMMING AREAS

Members of local communities, including children, are having their voices heard in government decisions through World Vision's Citizen Voice and Action (CVA) programmes. [The CVA Database](#), with an external version available, enabled over 250,000 communities across 25 Field Offices to provide feedback on their service delivery experiences. The result is a comprehensive, visually rich, and flexible analytics platform with dashboards that can reveal patterns of public service challenges and provide evidence for communities to influence policy. To complement our growing CVA practice and respond to evidence from the sector, World Vision pioneered work in participatory budgeting in Ghana and Kenya and is scaling up in climate action, Gender Equality and Social Inclusion (GESI), Urban, and Fragile Contexts programming.



### GLOBAL HUNGER RESPONSE CONDUCTS LISTENING EXERCISE TO LEARN AND ADAPT

World Vision conducted a real-time learning assessment of its global response to hunger, seeking the views of 367 staff and 119 partners across nine countries. Active listening to people directly involved in the Response, both internal and external, highlighted areas where the hunger response can and should focus on coming years, namely in enhancing household resilience to food insecurity and livelihood crises and reducing their vulnerability to future disasters by integrating our efforts within the humanitarian-development-peace nexus. Areas of strength for the Response include collaboration with governments and other stakeholders, two-way communication with partners, and reaching families who are the most vulnerable in their communities. In light of the persistent and growing need, and despite global efforts by the United Nations (UN) and agencies like World Vision, the Global Hunger Response has launched a second phase to coincide with the October 2023 launch of World Vision's new global campaign, ENOUGH, to raise more awareness, investment, and commitment to reducing hunger and malnutrition worldwide.

### CHILDREN'S FEEDBACK HEARD IN NATIONAL-LEVEL ORGANISATIONAL DECISIONS

Field offices are establishing networks where children's voices can be intentionally brought into strategy in a reliable and coordinated way. Titled "Children's Federations", "Children's Advisory Councils", and "Children's Assemblies" among other names, these mechanisms ensure that the perspectives of children in local programmes can be systematically represented at national level while simultaneously creating a forum for leadership to let children know how their opinions were considered.



### RESEARCH SHINES A LIGHT ON DYNAMIC AND DIVERSE LOCALISATION PRACTICES IN SOUTH ASIA PACIFIC REGION

The South Asia Pacific Regional Office of World Vision commissioned research to develop a proactive approach to the evolving localisation agenda. Drawing from the experience of local and national NGOs and their networks, donors, and ten World Vision field offices, this research revealed a wealth of localisation practices across the region, with each office offering unique insights. World Vision's localisation approach, centred on community development, partnership, capacity strengthening of local organisations and increasing their voice and visibility, measures success by the sustainability of transformational development brought with these community structures. The study also aimed to gather evidence-based best practices and lessons learned for global localisation. Furthermore, the research highlighted over 30 recommendations for approaches and actions towards identified challenges. This research, [available online](#), provides the foundation for a regional action plan on localisation.

### RAPID ASSESSMENTS FOR EMERGENCY RESPONSES NOW INCLUDE COMMUNITY PREFERENCES FOR PROVIDING FEEDBACK

A verification process undertaken by the Core Humanitarian Standard (CHS) Alliance in 2021 identified a weakness in World Vision's emergency response programmes. It found that the organisation was not consistently consulting diverse community groups about their preferences for providing feedback, particularly in the rapid assessment guidance. In 2023, World Vision launched a comprehensive review of the Basic Rapid Assessment Tool, strengthening the guidance and accountability module to address this gap going forward.

### SURVEY SHOWS CURRENT AID AGENCY EFFORTS ARE INSUFFICIENT WHEN INFORMING CASH AND VOUCHER RECIPIENTS ABOUT HOW THEIR PERSONAL DATA WILL BE USED

In humanitarian programming, especially cash and voucher programming, aid recipients are required to provide a lot of information to aid agencies. However, in a survey conducted by Ground Truth Solutions, commissioned by World Vision and the Collaborative Cash Delivery Network (CCD), respondents in Ukraine did not, or do not remember, receiving information from aid agencies about how their personal data would be used, shared, or stored. Older persons are more excluded from information provision activities and even less satisfied. Trust is eroded when aid agencies do not share how they collect, use, share, and store personal data. While the report [Balancing Aid and Privacy](#) and webinar highlight concerns, [this practical digital literacy data](#) class, available in multiple modes, can be used to improve this area of accountability to affected people.



### PARTNERSHIP PERFORMANCE AND HEALTH CHECK: A BEST PRACTICE WHEN WORKING WITH LOCAL PARTNERS

To institutionalise mutual accountability in our partnering with local actors, strengthening and ensuring equitable partnership practices, World Vision uses the Partnership Performance and Health Check (PPHC). Partners score each dimension, including facilitation, trust, mutual benefit, complementarity, as well as the goal, focus, and outcomes of the partnership, among others. World Vision's Syria Response has systematised the PPHC, conducting it at least once a year. Stakeholders across functions in each organisation are consulted, from finance and operations to leadership and supply chain, to build a holistic picture. Findings are shared and result in an action plan. Partners stated that this was the first time they were evaluating the INGO's partnering and sub-granting performance. They felt they were not only an implementer of World Vision, but a real partner, marking the beginning of a transformational relationship and not a transactional one.



# Systems for Accountability

## BEING ACCOUNTABLE IN OUR PARTNERING

World Vision values its partners as critical actors and stakeholders. Local organisations are central in supporting local voices and coordination, accessing local resources, enhancing effectiveness, and sustaining long-term change. In addition, the localisation agenda, accelerating in our sector, challenges World Vision to revisit how we negotiate, build, and manage equitable partnerships.

To achieve our intentions around local partnering, World Vision endorses the Role of Intermediaries in humanitarian action, and is committed to seeking partnering approaches unless there are objective reasons not to. This may be, for example, in contexts where there is a lack of operational capability amongst civil society and government actors, and thus World Vision may play both a direct implementation role and, in the longer-term, a capacity strengthening role.



We seek to practise the follow principles throughout the partnership lifecycle:

1. **Equity** – All parties recognise and value one another's contributions to the partnership, building respect
2. **Mutual benefit** – All partners involved benefit, supporting their own missions and objectives, while contributing to the partnerships' shared goals
3. **Mutual accountability** – Partners hold one another accountable to agreed principles, objectives and processes of the partnership
4. **Transparency** – World Vision and partners are open and honest, building trust
5. **Proactive Risk Management** – Partners manage risk together, balancing risks and liabilities fairly

These principles are applied through tools, competence development, and through building a responsive culture of humility and co-creation (see box on Syria Partnership Performance and Health Check on page 6). To establish and reinforce these practices, World Vision will implement a new partnering policy in 2024, further strengthening programme and compliance functions across the organisation to play their roles in equitable and accountable partnering.

## STRENGTHENING MANAGEMENT OF COMMUNITY FEEDBACK AND COMPLAINTS

Digital platforms are improving the protection of community data and enhancing collaboration between World Vision and local partners. In 2022-23, World Vision implemented a pilot project to test two digital accountability platforms in Ukraine, South Sudan, Indonesia and Zimbabwe. The systems were well-received and are being rolled out to more or all programme locations in these countries, and learnings from these pilot sites are enabling the development of improved guidance for other offices wishing to introduce similar platforms for managing community-level feedback and complaints.

One advantage of introducing secure national-level platforms is the ability to establish data access protocols related to individual user roles, which contributes to protecting sensitive personal community-level data. This links directly to a finding from the verification process undertaken in 2021 by the CHS Alliance that recommended more consistent safeguarding of personal community-level data.

Another unanticipated benefit of introducing digital platforms for collecting and managing community feedback was that it opened opportunities to share these systems with local partners, where appropriate. For example, World Vision South Sudan is the lead agency for a large multi-NGO consortium grant, and their partners expressed a desire to have access to the same platform to manage their own complaints and feedback. In response, they created new user logins and organisation IDs for partner staff, ensuring that only relevant users could access sensitive personal data for improved data protection. Having multiple organisations using the same platform has facilitated the aggregation and analysis of a larger set of data to improve understanding of the most pressing issues in each area or by topic, while enabling better follow-up of open feedback cases.

In the Ukraine response, World Vision is also adding functionality that will allow users to select a preferred language for the main interface. Once these improvements are in place, local partner organisations will be invited to use the digital accountability platform for logging and managing their community feedback, incorporating data protection protocols similar to those used in South Sudan. As part of the rollout of the new platform, local partners are submitting data related to community feedback received, and this is being uploaded to include in the feedback dashboard that facilitates improved identification and analysis of key trends and informs decision-making.

A survey completed by nearly every World Vision field office in mid-2023 revealed a strong desire for access to safe and affordable digital accountability platform technology. In response, World Vision International leaders prioritised the rollout of digital accountability platforms across all field offices over the next three years (2024-2026). Efforts are underway to identify appropriate systems and approaches for other offices to adopt.

## ENTERPRISE RISK MANAGEMENT (ERM)

World Vision International works alongside children and families in some of the most fragile countries in the world, people facing significant vulnerability in their everyday lives. The nature of our work—necessary for fulfilling our mission to see fullness of life for all children—carries inherent risk. World Vision has thus made an intentional decision to manage risk, rather than simply to avoid it. These risks, both external and internal, demand a proactive approach to be effectively managed. When done well, these practices support World Vision International to make sound decisions and take the right kind of risks to achieve our goals.

World Vision actively manages risk through a core framework, a dedicated Board-level policy, and a Partnership Risk Appetite statement. Whether in strategy, programmes, or projects, we strive to maintain a strong accountability mechanism for reporting key risks, including the effectiveness of their controls. The International Board reviews a bi-annual Partnership Risk report presented by World Vision International leadership, which is updated on a semi-annual basis to remain relevant and dynamic to changing contexts. The Board also seeks independent assurance that the ERM Programme works effectively and that key risks are being managed within the organisation's risk appetite.

World Vision's Risk and Compliance Department in the Global Centre serves to provide all World Vision entities with the strategic capability, tools, policies, and processes necessary to identify and mitigate significant and emerging risks of all types. This team further supports a best-in-class risk management system provided by Riskconnect—a software which enables the organisation's leaders to maintain visibility of critical risks and mitigating actions underway at local level. Riskconnect is utilised by all World Vision's Field Offices and helps the organisation holistically manage risks in a structured and collaborative manner.



## PREVENTING HARM TO CHILDREN AND COMMUNITIES THROUGH SAFEGUARDING

Last year's Accountability Report detailed World Vision's approach to safeguarding, taking a holistic approach and supporting all offices to meet ambitious policy-level commitments.<sup>2</sup>

New prevention efforts in 2023 included:

- 100% of offices completing a safeguarding assessment;
- Enterprise-wide Learning Series to address gaps revealed through the assessment;
- New role-specific technical tools to equip front-line staff and enable communities to understand their right to be protected from harm;
- Adding Safeguarding as an essential function in the Emergency Management System, which will ensure integration of safeguarding responsibilities are considered in each major emergency response; and
- Improving safeguarding controls in VisionFund, by adding a dedicated resource specifically to support microfinance operations.

World Vision International's President and CEO, Andrew Morley, remained the chair of the Steering Committee for Humanitarian Response in 2023, and in this capacity

### CREATING PROACTIVE OPPORTUNITIES TO DETECT SAFEGUARDING CONCERNS AT COMMUNITY LEVEL

World Vision developed and began testing guidance that equips offices to identify gaps in policy implementation as well as create opportunities for children and community members to report safeguarding issues. In one example, over 700 children across 10 countries engaged in meaningful participation to design child-friendly safeguarding awareness-raising materials.

continued as the Champion for Prevention of Sexual Exploitation and Abuse in the Inter-Agency Standing Committee. The three priorities for the championship, which were brought to a conclusion in 2023, were: leading the development of a definition and principles of a Victim/Survivor-Centred Approach; ensuring PSEA Coordination capacity in the 15 highest risk contexts; and addressing culture issues via leadership engagement, training, and analysis.

World Vision remains an active implementer of the Misconduct Disclosure Scheme, which aims to prevent known predators from being employed in the sector.



## SAFEGUARDING INCIDENT DISCLOSURES

The number of substantiated safeguarding incidents changed from 51 in 2020; to 79 in 2021; to 90 in 2022; and then to 82 in 2023. In 2023, this comprised 47 substantiated child safeguarding incidents and 35 substantiated adult safeguarding incidents. There were an additional 16 child and adult injuries during programming, and 12 road traffic incidents that injured children (resulting in the deaths of 3 children). We are committed to remaining vigilant in strengthening safeguarding as a foundational element in our organisational culture, sensitising stakeholders on incident reporting, ensuring that behaviour protocols are met, and that breaches of policy are reported.

### Child safeguarding incidents

In 2023, there were 69 reports of alleged abuse or exploitation of children perpetrated by our employees or volunteers, or by employees of partners or contractors. Each incident was investigated, and 47 of the 69 cases were substantiated; 15 were unsubstantiated; 1 could not be investigated because it was referred to local authorities; 3 could not be determined; and 3 of the investigations are ongoing.

Of these 47 substantiated incidents, 24 involved sexual abuse and exploitation; in addition, the 3 ongoing investigations relate to allegations of sexual exploitation and abuse.

Of the 47 perpetrators of substantiated child incidents:

- 10 were World Vision employees
- 3 were contract staff
- 8 were World Vision volunteers
- 11 were employees/affiliates of a partner organisation
- 10 were contractors or employees of contractors
- 2 were World Vision casual staff members<sup>3</sup>
- 3 incidents were of harm to a child/adult within a World Vision programme, which were not the direct result of a World Vision staff or affiliate
- The child survivors in the substantiated incidents included 36 child programme participants, of whom 25 were female and 11 were male. Five children, all female, were not programme participants; and in 4 cases, the survivors were groups of child programme participants. Two child survivors could not be identified.

In every case, World Vision prioritised the survivor's needs, providing or enabling access to medical care, psychosocial care, psychological counselling, legal aid and other interventions as necessary. World Vision also took disciplinary action against perpetrators and notified local authorities as appropriate.

Of the 47 perpetrators of substantiated child incidents<sup>4</sup>:

- 18 employees, volunteers, or contract staff had their employment or partnership with World Vision terminated, not renewed or ended.
- 1 employee, 1 partner staff and 1 casual staff resigned (two during the investigation; one at the completion of the investigation but before disciplinary measures could be applied).
- 2 contractors or their staff had their contract terminated, not renewed or ended.
- 3 partner staff had their contract terminated or partnership contract not renewed.
- 4 employees received corrective action and continue to be employed; these were cases of misconduct but *not* cases of sexual exploitation and abuse.
- 2 partner staff received corrective action and continued their engagement with World Vision; these were cases of misconduct but *not* cases of sexual exploitation and abuse.
- 5 staff of a partner and 7 staff of a contractor remain employed by the partner/contractor but will not be re-engaged on World Vision projects.
- No disciplinary action could be taken against the 3 others who were not World Vision staff or affiliates. These cases were included because the abuse occurred at a World Vision activity.

Of the 47 substantiated child safeguarding cases, 23 were reported to local authorities, most frequently by the survivor or the survivor's family. The remaining incidents were either not criminal offences 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 new 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 and available support.

<sup>3</sup> Casual staff refer to a person who has temporary employment as opposed to permanent or regular employment.

<sup>4</sup> In substantiated cases of Sexual Exploitation and Abuse (SEA) and other serious violations, World Vision placed a "Do Not Rehire" note in the perpetrator's personnel file. As World Vision is an implementing organisation of the Misconduct Disclosure Scheme, when an agency contacts World Vision for a reference for an individual, World Vision would disclose that there was a "Do Not Rehire" note on that individual's file.

An additional 13 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, and is why World Vision invested further resources in fleet safety initiatives this year. In this reporting period, there were 12 incidents of road accidents where children were injured by vehicles driven for World Vision purposes. Three of these tragically resulted in the deaths of children. We cooperated in each case with local law enforcement investigations and provided support to the families.

### Adult safeguarding incidents

In 2023, we received 62 reports of alleged abuse or exploitation of adults perpetrated by World Vision employees or volunteers, or by employees of partners or contractors.

Each incident was investigated, and:

- 35 were substantiated
- 23 were unsubstantiated
- 3 could not be determined
- 1 investigation is ongoing

Of the 35 substantiated adult safeguarding incidents, 15 were sexual abuse and exploitation cases. There is 1 ongoing investigation that is also a case of sexual exploitation and abuse.

The 35 subjects of complaint involved in the substantiated adult cases included:

- 26 World Vision employees (of whom 1 was a short-term contract staff)
- 2 World Vision volunteers
- 6 employees/affiliates of a partner organisation
- 1 casual staff member.<sup>5</sup>

Of the 35 perpetrators of substantiated adult incidents<sup>6</sup>:

- 14 employees, contract staff, or volunteers had their World Vision employment or affiliation terminated, or their contract ended and it was not renewed.
- 3 employees resigned during the investigation and 1 employee resigned after the investigation was concluded.
- 1 contractor staff and 2 partner staff had their contracts terminated or not renewed.

- 9 employees received corrective action and remain employed; these were cases of misconduct but *not* cases of sexual exploitation and abuse.
- 1 partner staff received a warning but remains employed while a police investigation continues; the individual will not be engaged on World Vision projects.
- 1 partner staff received corrective action and continued their engagement with World Vision; this was a case of misconduct but *not* a case of sexual exploitation and abuse.
- For 3 perpetrators, the investigations are substantiated and disciplinary action is underway but not finalised.

The identified adult survivors in the 35 substantiated incidents involved 26 female programme participants; 7 female adults who lived where World Vision had a programming presence; and 2 female survivors who could not be identified.

Six of the 35 substantiated incidents were reported to the police. The other cases were either not criminal offences 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 new 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 and available support.



<sup>5</sup> Casual staff refer to a person who has temporary employment as opposed to permanent or regular employment.

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## RESPONDING TO FINANCIAL MISCONDUCT

World Vision remains committed to preventing fraudulent activity and investigating when irregularities have occurred. In 2023, more than 895 staff members participated in fraud awareness and/or investigations training to increase their competency to detect fraudulent behaviour.

From 310 allegations analysed during 2023, 136 investigations resulted in financial misconduct investigations (up from 105 in 2022).<sup>7</sup> By year-end, 136 cases were completed and 68 Process Improvement Memos were issued to management recommending improvements to controls. Investigations confirmed associated losses of \$418K, a significant decrease from \$2.3 million in 2022, which could be due to a higher level of awareness, detection, and improved internal controls. During the year, five employees were reported to law enforcement agencies for potential prosecution.

World Vision seeks to be transparent with donors regarding financial misconduct. The Global Director of World Vision's Global Internal Investigations Unit (GIIU) works with Representatives from WFP, USAID, and the Global Fund's Office of the Inspector-General to identify ways to continue improving the professional standard of GIIU's financial misconduct investigations.

As a function outside of and independent from management, Global Assurance & Advisory's (GAA) mandate is to assess World Vision's systems of governance, risk management and controls and provide Partnership Boards, leadership, donors and other stakeholders with objective assurance or, where necessary, recommendations to improve. GAA fully complies with the Professional Standards of the Institute of Internal Auditors and focuses on areas of highest risk to the Partnership as well as cross-cutting systemic issues. Audit findings are shared with management and remedial action is tracked, independently verified by GAA and reported quarterly to the World Vision International and local Boards.

VisionFund, World Vision's microfinance services provider, empowers rural entrepreneurs with small loans and other financial services to unlock the potential for their small businesses to grow. VisionFund manages the risk of fraud through standardised operational controls, structures of governance within the microfinance institutions (MFIs), and oversight by regional leadership. All MFIs are subject to both internal and external audit. The total reported fraud in VisionFund's network in 2023 was \$0.479 million (0.29% of net assets), an increase from \$0.33 million in 2022 and a decrease from \$1.72 million in 2021. There is no large fraud case reported in 2023 and this year's totals better reflect the trend seen in VisionFund. We have seen an increase in client and third-party fraud, detection of which is well embedded in the culture of VisionFund's microfinance institutions.



<sup>7</sup> These investigations meet a minimum threshold for investigation by World Vision's Global Internal Investigations Unit and do not include small-value investigations conducted at local level.

# Responsible Leadership

## GOVERNANCE

Mutual accountability within our federal governance structure<sup>8</sup> continues to underpin the governance that enables our Partnership to pursue our mission.

The governance of the World Vision Partnership reflects its federal structure. The World Vision International board comprises members from national office boards and advisory councils, who are primarily nationals of the country they represent. The international board members are elected by seven regional forums to ensure the board represents the diversity of the members of the Partnership.<sup>9</sup>

In previous Accountability Reports we have detailed our processes for holding executives, national boards, and advisory councils to account, including through our peer-review process,<sup>10</sup> the national annual scorecard and biennial self-evaluations.<sup>11</sup>

In FY23, World Vision held its Triennial Council meeting, attended by representatives of each of the members of the World Vision Partnership, and passed two recommendations for consideration: one related to board size and composition; and another to climate change.

Subsequently, a series of consultations commenced and will continue through FY25 when resolution of the recommendations will be finalised.

In 2023, we sought to sustain the gains we had made in increasing the diversity, equity, and inclusion on our national boards and advisory councils. As of publication, across all our national boards and advisory councils, females made up 44% of members (the number was also 44% in 2022) and 33% of chairs (the number was 30% from 2022). The percentage of board leadership positions held by women is 45% (the number was 42% in 2022).

Our intent is to continue seeking gender diversity of 50/50 in board and advisory council membership as well as in leadership, as stated in the Partnership Governance Guidance, which was updated in 2023.

## STAFF DIVERSITY, WELL-BEING, AND SAFETY

World Vision's People and Culture (P&C) team continues in its aim to build a culture where our staff fulfil their potential as they contribute to our shared mission.

World Vision, with other global organisations, is continuing to adjust to post-pandemic employment trends. This includes changing expectations of what workers want from their jobs related to: flexibility; appropriate compensation; caring workplace culture, and health and well-being. It also encompasses the role of leaders in staff well-being, prioritising mental well-being and wellness of the "whole" employee.

The annual staff survey, "Our Voice", had a 90% response rate in 2023, showing that staff continue to have a strong desire to share their experience with the organisation. The foundation of the Team Index, introduced in 2022, has been established as a strong measure for manager and team effectiveness.

In 2023, P&C has continued to implement Workday as the human resources information system for the World Vision Partnership. The implementation of Workday is ongoing and now includes 95 offices and over 28,000 active employees, more than 80% of the World Vision Partnership. In 2023, Workday expanded functionality to add Talent and Performance Management, as well as Succession Planning. Advances have been made in governance, metrics and analytics, measuring progress toward World Vision's strategic objectives, including Diversity, Equity and Inclusion objectives.

The World Vision Compliance programme continued in 2023, according to a multi-year calendar. The 2023 courses included: Anti-Corruption; Information Security and Data Protection Awareness; Code of Conduct; Diversity, Equity and Inclusion (Unconscious Bias in 2023); and Harassment Prevention.

World Vision is committed to taking appropriate action on all allegations of harassment, including sexual harassment and other forms of inappropriate behaviour in the workplace.

<sup>8</sup> The World Vision Partnership comprises: 38 national offices that are separate legal entities with their own governing boards; 18 national offices that have advisory councils and are part of the World Vision International structure; and 32 programme offices that are branches of World Vision International. We have 15 offices which function as part of the Global Centre (those elements of World Vision International that provide global and/or regional oversight, coordination and support). Additionally, there are 28 microfinance institutions (each with its own governing board) coordinated by VisionFund International.

<sup>9</sup> For more information on the international board, see [our website](#) and disclosures related to the US IRS Form 990 [LINK as below]. The [VisionFund International board](#) is accountable to, and its members are approved by the World Vision International board.

<sup>10</sup> [2018 Accountability Report](#)

<sup>11</sup> [2020 Accountability Report](#):

We continue to focus on awareness efforts at both local office and organisational level, and we have taken action in 2023 to increase efficiencies in investigations. All allegations, whether reported through management or through the Integrity Protection (whistle-blower) Hotline, are reviewed, investigated as needed, and corrective measures are applied where necessary.

**Table 1: Number of cases and outcomes**

Type of Case/Outcomes	2022	2023
Employee Relations cases, including Grievance/Harassment, Sexual Harassment, and other HR-related allegations (including alleged policy violation).	140 <sup>10</sup>	162

**Table 2: World Vision workforce summary**

World Vision workforce summary	2020	2021	2022	2023
Total staff (including VisionFund microfinance institutions) *	34,950	34,301	33,189	34,152
% full-time staff	98	98	98	98
% part-time staff	2	2	2	2
% temporary paid staff	<1	<1	<1	<1
% male/% female	57/43	56/44	56/44	56/44
% of staff up to 40 years of age	64	64	61	61
% growth from previous reporting year	-7	-2	+0.7	+2.9
% of staff who are locals (nationals of the country in which they are employed)	99	99	99	99
Turnover rate (voluntary and involuntary)	23	25	22	28
Total volunteers***	112,828	87,888	76,418****	70,198****

\* The headcount figures do not include VF Ethiopia. World Vision has not collected VF Ethiopia data since FY15 due to local restrictions.

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

\*\*\*\*This is the minimum number of confirmed volunteers; actual number is likely higher as offices confirm figures.

## FINANCIAL STEWARDSHIP

We continue to be grateful for the trust donors and partners have shown by contributing toward our mission in ever more challenging economic times. World Vision publishes its financial data in the Annual Report (found at [wvi.org/publications](https://wvi.org/publications)) and posts annual financial statements, which are available at [wvi.org/accountability](https://wvi.org/accountability).

World Vision also publishes information about how [programming spend is distributed by year, country, and sector](#) using the International Aid Transparency Initiative standard.

## DISCLOSURES RELATED TO THE US IRS FORM 990

World Vision voluntarily publishes 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. Additional disclosures relevant to the Form 990 are available at [wvi.org/accountability](https://wvi.org/accountability), or by clicking here: [Appendix: Disclosures related to US IRS Form 990](#).

<sup>12</sup> This figure (140) is higher than reported last year (124) because the 2022 report included only Grievance/Harassment and Sexual Harassment cases. For this report, we are reporting all Employee Relations cases, which also includes Discrimination and (HR) Policy Violation, for both 2022 and 2023.