

Accountability Counsel Five-Year Strategy

September 2018- August 2023



accountability
counsel

raising voices, defending rights, demanding justice

Accountability Counsel is dedicated to amplifying the voices of communities around the world to protect their human rights and environment. As we enter our next phase of growth, this Strategy Paper reflects work done over several years to understand our approach, how we make decisions, what our priorities are, how we use and develop our resources, and barriers to achieving our ultimate impact and how to overcome them. This document reflects consensus of our Staff Team and Board through a process culminating in October 2018.

The Problems We Address

Trillions of dollars are spent each year on internationally financed projects like mines, hydropower facilities, and agro-industrial plantations. These projects often devastate vulnerable local populations in their path, through impacts like forced displacement of people from their land, harm to livelihoods, and environmental devastation.

Communities experience harm from both intentional misconduct and unintended impacts of investment. Governments, investors, and corporations make decisions in the planning, siting, and expansion of projects that often fail to take local history, context, rights, and resources into account. Communities are often not consulted or given the chance to withhold consent, in violation of their rights. We see projects designed and reviewed in world capitals without enough local knowledge to understand and address potential negative impacts of those investments. We see social and environmental due diligence policies treated as 'box ticking' exercises – or absence of these policies – resulting in no party with power or leverage asking questions of local operators about potential harm to local people or the environment. Powerful actors often view communities as impediments to development, national priorities, or their profitability. Examples include corporations knowingly contaminating local waterways that local Indigenous People rely on; or military police forcibly displacing people from their land without consent or compensation to make way for a road or transmission line.

Barriers often prevent the communities most in need of a platform from raising a grievance, speaking out, and receiving redress, either through litigation, media campaigns, or even the ability to simply voice concerns and locally organize. Laws are often inadequate and protect corporations over people and the environment; some institutions are protected by immunity from lawsuits, even for their role in intentional abuses; and where legal protections do exist, barriers include laws unfavourable to community rights, the costs of litigation, lengthy delays, corruption in judicial systems, discrimination against vulnerable populations, language barriers, and lack of public interest attorneys. Speaking up to government officials or corporate offices can result in lack of adequate response or at times retribution, including assassinations.

Accountability Counsel's Mission and Theory of Change

Accountability Counsel amplifies the voices of communities around the world to protect their human rights and environment. As advocates for people harmed by internationally financed projects, we employ community driven and policy level strategies to access justice.

Our model uses a high-leverage point of influence – the accountability offices tied to international investments – to give communities a voice in the decisions affecting them. We recognize that our strategy is most likely to succeed when it is supporting wider campaigns. The ultimate impact we seek through our [theory of change](#) is that: (1) communities can take part in decisions that affect them and secure remedy to realize rights; (2) effective and robust accountability systems deter abuses; and (3) international institutions and corporations respect communities and prevent abuses.

In all of our work, we pay particular attention to the rights of women, children, and other marginalized groups, who are often the least likely to be consulted about projects and the most likely to bear the disproportionate brunt of harm. Our approach identifies and addresses forms of marginalization and hierarchy that are specific to each community where we work. We employ respect-based methods to ensure that marginalized people, particularly women, are included as full participants in community strategies seeking accountability.

Throughout our work, we organize around how communities can use their power to achieve justice in the face of abuses tied to international finance, and how can we as a society can prevent these abuses from happening in the future. We recognize the need for a variety of approaches on both the redress and prevention sides.

Our strategy deploys three interlocking, and mutually dependent methods of achieving our vision for a more just and accountable system of international finance. We focus on (1) supporting communities to use the non-judicial accountability offices tied to international investment through case support to achieve community goals; (2) policy advocacy to improve the system; and (3) research to understand the field.

We believe in non-judicial accountability offices because communities can use them to leap over many of the barriers that formal judicial proceedings present. Even in the limited cases where litigation is an option, non-judicial offices can be a preferable alternative where they provide an efficient, high-leverage, cost-effective means of addressing and resolving disputes.

Finally, accountability offices can offer a systematized way for the international finance community to learn lessons about preventable harm from their investments. Diligent, devoted work is required to ensure that accountability offices live up to this potential. Accountability

Counsel exists to put in the work required to make the non-judicial accountability system function as a force for achieving justice and preventing harm.

More detail on our [end game is here](#), describing how we seek to achieve scaled and sustainably-funded impact through sustained service, knowledge sharing, and philanthropic funding of our highly-leveraged programs.

Case Study: Imagining a Different World, Then Achieving It

Accountability Counsel's *Communities* program supported three Indigenous communities in Oaxaca, Mexico to successfully negotiate an end to the [Cerro de Oro Hydroelectric Project](#), which threatened physical safety and health, and would have destroyed the Arroyo Sal, a freshwater spring used for fishing, drinking water, and cultural resources. When Gabino Vicente and his Chinanteco community came to us (as many do, through a word-of-mouth reference), the communities were already experiencing harm from illegal land appropriation, blasting activities, and water contamination from injection of concrete into the spring.



After other strategies failed to address the harm and threats from the project, including trying to get an injunction through Mexican courts, Accountability Counsel worked with the communities to achieve an historic outcome: voluntary cessation of the project. The case is a model of dispute resolution at a non-judicial accountability office to secure free, prior, and informed consent to defend and protect the environmental and human rights of local communities. Gabino and his community regularly celebrate the victory on the banks of the Arroyo Sal, which remains protected.

At the policy level, the case exposed shortcomings in the funding institution's due diligence procedures that contributed to the harm. Accountability Counsel's *Policy* team advocacy led to improvements in that institution's human rights and environmental policy.

The information the case produced is now part of a 1,300-case dataset that our *Research* team has produced, showing communities, decision-makers, accountability office staff, and advocates how the system works and featuring shortcomings and best practice.

Thematic Scope

The scope of our work is seeking accountability for human rights and environmental abuses caused by international finance and investment, with a specialized focus on non-judicial accountability offices. This therefore excludes use of courts and most treaty bodies and tribunals (where many other legal organizations focus), and includes the accountability offices tied to multilateral development banks, bilateral finance agencies, OECD National Contact Points, and other finance-related accountability offices we are working to develop.

We focus on non-judicial accountability offices because of the leverage possible through a focus on project financiers, the relatively low barriers to entry to file and sustain a complaint process, and the potential effectiveness of these accountability offices to deliver remedies and support systemic change that prevents harm. As we look to fill accountability gaps, we have an outsized interest in impact investing, as we see it as a window into advocacy with the private finance community more generally.

By focusing globally, instead of on only one or a few regions, we are able to understand the field of accountability with both breadth and depth, and can use lessons in one context to make progress in others. We often see advantages of having a global approach as we seek to elevate the best practice across different institutions and accountability offices. While other organizations may focus on one issue related to accountability (such as forced displacement, or Indigenous People), or one region (such as Asia), our breadth and depth allows us to pull lessons across sectors, issues, institutions, and networks to create a holistic approach to a deeply complex and interconnected set of issues.

Impact to Date

Since 2009, Accountability Counsel has had the following impact:

- People in 40 communities around the world whose voices have been heard as they demand accountability for abuses. Through our work in communities, we have directly impacted the lives of millions of people facing human rights and environmental abuses. In addition to the impacts in the example from our Mexico case detailed above, impacts include support to nomadic herders in Mongolia to achieve a landmark set of agreements to remedy harm caused by a massive mine, reached through a voluntary, multi-year negotiation process between nomadic herders, Rio Tinto, and local government officials. As a direct result of our support, the agreements have entered implementation phase — 200 children have received scholarships creating transformational educational opportunities for themselves and future generations, herders have received improved compensation, and the implementation of the agreements is still just beginning. In Papua New Guinea, Colombia, India, Nepal, and Liberia, our work has resulted in compliance investigations that have documented harm from investments, showing how due diligence policies meant to prevent that harm were

violated. In Papua New Guinea, the report led to a pause in the project to re-do the consultation with affected smallholder farmers. In Nepal, the report led to increased compensations for some members of the affected communities. Through the accountability process, independent accountability offices have published transparent, public reports that have confirmed these non-compliance findings.

- Our policy work has improved the policies and practices of every major multilateral development bank, three U.S. federal agencies, and has been instrumental in the establishment of two new complaint offices at United Nations agencies that finance development projects. As a result of this work, more communities around the world have access to independent, fair and transparent accountability offices where their voices can be heard. Each of our policy pages detail specific Accountability Counsel recommendations made to each institution and track their adoption.
- Our research includes in-depth research to support our community cases, large-scale data analytics about our field, the development of a public database of all complaints every brought to every accountability office, and the creation of a comparison tool for the policies of each accountability office. Our research is, for the first time, exposing patterns that show advocates, policy-makers, and the institutions themselves best practice and where improvement is needed most.
- Alongside this work, we have become a resource hub for organizations, corporations, and institutions working to improve accountability policy and practice. The International Advocates Working Group we founded in 2013 now has 140 members who share lessons and collaborate on policy and research.

Program Aims and Five-year Strategic Goals

Accountability Counsel's three programs work in coordination to support communities and boldly shift global systems toward greater justice in international finance, with each program tied to our three ultimate impacts using a distinct, but interlocking strategy.

Accountability Counsel's **top three organization-wide priorities** within our five-year plan are to:

1. support cases throughout the globe that succeed in achieving community human rights and environmental goals through our direct services and knowledge sharing models (as described below);
2. use those community cases and research to inform policy advocacy to maintain existing accountability offices that achieve a baseline of best practice that can advance a more just system; and
3. embed research support in case and policy initiatives to increase their impact and success at achieving the vision we seek in our theory of change.

While our detailed plans below include work well beyond maintaining the current system, it is the core work to keep the existing system strong that informs how we decide where to expend our resources as a priority. We see decades of gains at risk unless we keep these priorities in focus.

We seek to meet these priorities through adopting a joint teams approach that allows each program to grow capacity to collaborate synergistically with the other two programs. Over the past few years, as our teams have grown, we have begun to informally collaborate across teams and have seen those collaborations often result in the most impactful of our organization's achievements. As we continue to grow, we see this collaboration as not only more possible, but also as essential to achieving our ultimate impact. Growing the capacity to engage in a joint teams approach requires us to shore up capacity in existing areas before and as we enter new ones.

Details of each program's and team's aims and five-year strategic goals are below.

Communities Program

In our *Communities*¹ program work, we have two overall aims.

i. Cases That Achieve Community Goals

We first seek to help communities achieve their own objectives of preventing and/or redressing human rights and environmental abuses. We do this through cases that effectively use accountability strategies to deliver remedy, while also catalysing change in international finance practice and policy, and/or expanding the knowledge base of the field. Our lawyers use a direct services model to support communities through all stages of the non-judicial accountability office process. Their complaints to accountability offices are part of wider campaigns for justice to help communities achieve their desired outcome through implementation of agreements reached through dispute resolution or recommendations made out of investigations. Because our experience is global and spans complaints from different sectors and pertains to different types of institutions, our *Communities* program directly feeds into the credibility, expertise and legitimacy of our other programs.

In our cases, we respond to community requests through direct legal services, while also serving our field's need for a larger body of case studies that show how and why projects are harming communities, what successful complaints look like, and how to use the accountability office process to achieve remedy. An increase in cases, in addition to directly supporting more people, will support our *Communities* program's knowledge sharing aim (see below) and feed

¹ Read more about how we do our *Communities* program work [here](#).

into our *Policy* and *Research* programs (see below).

We have developed a sophisticated system for vetting potential new cases against organizational requirements and other strategic considerations. Given the need to make wise use of limited resources, we take on cases in response to community requests that are likely to achieve a community's human rights or environmental goals, could be a model for replication, and could be used in policy and research objectives of the organization. The likelihood of achieving a community's goals is paramount; grounding in our [respect-based approach](#), we do not seek to make policy gains or research findings at the expense of communities. Our policy and research advances must be consistent with and supportive of achieving community goals so that we serve an empowering, not exploitative role in our *Communities* work. We adopted a [code of ethics](#) that we share with partner organizations that memorializes our *Communities* approach.

Our criteria for evaluating new cases includes the: potential for positive impact (at both the project and a systemic level), and the specific value that Accountability Counsel would bring to the case. In addition, where appropriate, we evaluate factors that a given region demands in order to develop an accountability ecosystem,² such as:

- testing relatively unused mechanisms (with a subgoal of feeding lessons learned to our other programs);
- gaining experience in particular geographic locations where we have an organizational interest (such as locations in which we are considering eventually developing a regional office);
- and/or deepening key partner relationships (in furtherance of our second goal below of replicating our model).

We formalize our thinking in writing and then seek input from the entire staff, after which managers decide whether to approve the new case with consideration of whether the strategic factors advance organizational priorities. Following the approval of a new case, we develop a written case strategy (intended to be a living document that is updated as necessary) that documents which tools from a menu of options we intend to deploy (with assistance from other internal teams (through our joint teams approach) and partners in the field) to achieve community goals. These individualized case strategies help ensure we are using our resources efficiently. They also help us identify when and how to end cases if we are unable to achieve a community's desired outcome.

² We define an "accountability ecosystem" as the presence of knowledge, resources, and civic space available for communities and their civil society advocates to hold international actors accountable for and to prevent harm from investment.

ii. Knowledge Sharing to Scale our Impact

The second aim of our *Communities* program is to increase awareness of and access to accountability offices using a knowledge sharing model to truly scale this approach. The field of actors committed to using these mechanisms remains small; Accountability Counsel is one of the organizations with the most case experience across regions and mechanisms. Accordingly, we have an important role in disseminating information and contributing to the development of accountability ecosystems globally (at the international civil society level) and at the grassroots level in target regions in which significant financial flows coincide with vulnerable communities, and therefore justify the investment of additional resources at the regional or local level. Given the nuances of our cases and the relatively undeveloped status of our field, the lawyers running our cases need to also play a lead role, ideally in close collaboration with our research and communications teams, in our knowledge sharing strategies to make them effective.

We deploy a variety of approaches to address the many barriers that are limiting widespread and effective use of accountability office strategies. Formal trainings of community advocates and CSOs play an important role in our knowledge sharing strategy. However, we have found that trainings alone are not sufficient and are not always the most strategic way to achieve this goal. We assess potential training opportunities, taking into account the resources that will be required against the likelihood that any such training will directly result in filing of new cases (with our assistance or separately). We also consider the potential of a training to assist in broader knowledge sharing in the long-term via strategies such as developing key partner relationships, establishing our credibility in target regions and/or creating broader opportunities for information exchange. In addition to trainings, we also encourage knowledge sharing through direct case partnership with other CSOs, sharing lessons learned from our cases on our website and in a variety of other forums, and providing specific, short-term advice to international, regional, and local organizations that are actively using accountability offices.

Our *Communities* program strategic goals in the next five years are to:

- i. Conclude our current cases in accordance with community goals, including through using a joint teams approach where impactful.
- ii. Achieving a fully functional *Africa* office built through incubating capacity in our San Francisco-based *Communities* team and drawing on Africa accountability ecosystems research already underway.
- iii. Make progress defining accountability ecosystem gaps in Asia, with an objective of increasing Asia regional office capacity, and strengthening the ecosystem by continuing knowledge sharing through trainings and support to advocates in the region.
- iv. Take on new cases to advance accountability ecosystems, as responsive to community requests, and assessed against our strategic criteria.

- v. Continue to take advantage of strategic knowledge sharing opportunities and develop the capacity to more widely and systematically share lessons learned from our cases.

Policy Advocacy Program

The first aim of our *Policy Advocacy* program is to strengthen accountability offices so that they are independent, fair, transparent, professional, accessible, and effective tools for justice. Without this work to hold up the floor of best practice, our *Communities* program clients would not have effective channels to raise grievances and receive redress.

Recognizing that there are many communities that lack an available accountability option due to gaps in coverage, our second aim is to increase opportunities for communities to seek accountability through advocacy for creation of new accountability offices to close those gaps.

Third, our aim is to take lessons the *Communities* cases and our research have revealed and translate them into systemic change to prevent future abuses.

Our strategy for determining whether to undertake, continue, and conclude policy initiatives depends on an assessment of capacity, our relative value added, and ability to make an impact; influence of the institution and/or its accountability office; risk that movement away from best practice creates precedent at one accountability office and/or downward pressure at other accountability offices; policy or practice of the institution or office is causing harm to a community tied to Accountability Counsel's work; and the extent of alignment (or conflict) of the policy initiative with *Communities* program and *Research* program goals.

The following are the four strategic goals for the next five years in our *Policy Advocacy* program:

- i. Ensuring a baseline of best practice at existing accountability offices across the core of the development finance landscape. These currently include those of multilateral development banks, a number of bilateral export credit agencies, several UN agencies, and the OECD National Contact Points. This is due to the normative value that these institutions and offices provide for the global accountability ecosystem, serving as a blueprint for emerging institutions. We also have a broad, deep, and comparatively long-standing role in the accountability system that allows us to use our relationships and expertise to have an outsized impact. This is our top priority and we estimate that we will devote 65% of our overall policy resources to defending and advancing the current accountability offices at least within the next three years, and possibly five, as we continue to evaluate needs. Components of this work on existing accountability offices are as follows:

- a. Direct engagement through campaigns related to existing accountability offices and their public reviews (50% of policy resource time);
 - b. Case-related policy advocacy to translate lessons from cases into systemic change and to advance community goals through policy-level engagement (this is “joint teams” work that often promotes accountability office best practice as well as directly achieves *Communities* program goals) (15% of policy resource time); and
 - c. Leadership in the International Advocates Working Group (IAWG), the network we founded in 2013 that serves as a network hub for joint advocacy, and engagement through other key networks to advance our policy goals at existing offices (5% of *Policy Advocacy* team time).
- ii. Plugging gaps with private financial flows: our goals are to assess the impact of current private finance campaigns underway to determine over the next 12-24 months whether those should be further resourced and to what degree. Over the next two years, we will seek opportunities to advance our work creating and strengthening private finance accountability offices. We see this as drawing 15% of our policy resources in the near term. In particular, within one year, our goals are to:
- a. advance our impact investing initiative sufficient to identify leaders likely to carry this work forward; and
 - b. ensure that one of three private finance campaigns result in changed policy, such that the likelihood of any of the other two may be advanced.³

Within five years, we seek development of a private finance accountability system effective enough to see communities achieving remedy through these systems.

- iii. Asian financial flows: we will advance our policy initiative focused on transnational finance from Asia, with an emphasis on Chinese financing. China has emerged as one of the predominate sources of development finance, and has increasingly contributed to harm we have encountered through our *Communities* program. We need new team members to take on this work and envision devoting 10% of *Policy Advocacy* program resources to this goal.
- iv. Root cause initiative: we envision expanding our work to address the root causes that inhibit the full realization of institutional incentive structures that both prevent harm to communities and effectuate meaningful remedy in the cases where harm occurs. While important, we recognize that we cannot do this work alone and are not structured or resourced to be a lead actor. Accountability Counsel’s role includes coalition building

³ The three campaigns relate to the Equator Principles Policy Review; the OECD General Due Diligence Guidance for the Financial Sector, and developments in the Dutch Banking Sector Covenant.

around a movement to shift institutional incentive structures, develop a remedy fund, and foment creation of a sanctions regime. We see our role as a catalyst for the action of larger development and aid organizations. We envision a limited strategic role representing 10% of our overall policy resources within a three- to five-year period.

Research Program

People in communities harmed by international investment and their advocates, as well as investors, accountability office staff, institutions, and researchers, need ways to understand what accountability offices are, how they work, and patterns of behavior within the accountability system that need to change in order for accountability offices to live up to their potential. If we can't see the system, we can't change it. We collect and analyze data that exposes these trends, with our *Policy* team ready to act on what we learn.

The three overall aims of our *Research* program are to:

- i. strengthen our case and policy outcomes through in-depth research to advance the human rights and environmental goals of our clients and those in our field;
- ii. expose patterns in our field through data and analytics that spur stakeholders to advance justice; and
- iii. improve transparency and access to information through shared resources, interactive tools, and methodologies to build up our collective capacity.

Our approach is to ensure that our data and research activities “Do No Harm” by being securely stored, safely shared, and appropriately vetted for potential abuse or misuse.

The *Research* team seeks to divide its time on a roughly equal basis between support work (primarily for *Policy* and *Communities* teams), and its own internal priorities. Initiatives led by other departments, where the *Research* department plays a supporting role, are prioritized based on broader institutional goals and needs. New cases, initiatives, trainings, or other activities should include potential research engagements in their initial formulation, and periodically over the course of their implementation as new needs arise, at least on a quarterly basis. By providing transparency to the rest of the organization about the department's current workload and upcoming projects, new responsibilities can be more easily slotted into a broader departmental workflow.

Similarly, any new initiatives undertaken by the research department will be discussed and vetted by the broader organization before their implementation, to better analyze the proposed activities and identify opportunities for collaboration.

The *Research* programs goals are to:

- i. provide deeper and more even support to our *Communities* and *Policy* teams (50% of *Research* team time); and
- ii. complete and launch the “Accountability Console”, a database central to our third Research aim (50% of *Research* team time).

After the launch of the Console is complete - within one year - we anticipate maintenance of the Console as a priority, along with ensuring that analysis and research from the dataset is developed into easy to understand and influential materials for use by external stakeholders, using a joint teams approach.

Executive, Administration, Development, and Communications

The aims of our Executive, Administration, Development, and Communications teams are to develop, support, and advance our organization's mission and priorities through the team's own leadership, excellent support to our staff team, and collaboration with our Board, Advisors, and external stakeholders.

Organizational Capacity and Five-Year Staffing Plans

The organizational growth needed to support program goals over the next five years are as follows.

***Communities* Program Staffing Plan**

At present, our six *Communities* lawyers work across two offices, with three based in San Francisco and three based in our regional Asia office. We plan to develop team capacity in a way that is responsive to community demand and enables strategic investment in knowledge sharing tied to the unique regional needs to better develop an accountability ecosystem. Ideally, each team will be staffed with sufficient capacity to take on the subset of case requests that meet our criteria. Given that right now we are unable to even begin vetting all such potential cases, we see a need for significant growth in both the immediate and long term. In terms of staffing, this means that San Francisco-based and regional *Communities* teams need to be staffed with sufficient capacity to enable all team members to further our knowledge sharing goals and explicitly collaborate on policy and research initiatives with our other teams.

We recognize that a regional approach will help us ensure deeper relationships with civil society organizations in each region and provide a team in those regions grounded in lived experience and with relevant cultural and language skills, which builds trust and ensures greater legitimacy. At the same time, having a team in our San Francisco headquarters helps ensure that our *Communities* program remains well integrated within our organization as a whole. Regional teams are better placed to develop targeted, grassroots accountability ecosystems, deploying

our model in some of the areas that need it most. Because regional teams are able to operate at a more grassroots level, they have a better ability to directly serve some of the most vulnerable communities who may not be well-connected to international networks and may require more on-the-ground support from our staff. Our San Francisco-based team, on the other hand, is well-placed to seize opportunities for knowledge sharing through a variety of international networks and to cover requests from communities based in locations in which we do not have a regional presence.

As a reflection of the various strengths of our regional and headquarters-based teams, the *Communities* program is directed by two Co-Directors, one located within a regional team and the other located within the San Francisco-based team. All *Communities* team members communicate regularly to share best practices and collaboratively confront challenges, ensuring a certain level of standardization across our *Communities* program.

Over the long term, our growth plan includes not only investing in our current teams, but also building new regional teams located in target regions identified through our *Communities* teams' work, in collaboration with our other programs.

We have learned in the past few years that it is too challenging to grow regional offices without an initial incubation period spent working alongside *Communities* program attorneys given the unique nature of our work. We will internally replicate our model by using our *Communities* teams to incubate new regional teams. For example, the San Francisco-based team is currently handling our cases in Africa and intends to embed our first Africa hire in San Francisco during an incubation period, prior to opening a new office in Nairobi. Additionally, we plan to expand the current scope of our South Asia-based team to cover the broader Asia region, eventually incubating new hires to be based in other parts of the Asia region.

In the short term, our *Communities* teams need additional staff. This year, our San Francisco-based team has requested two additional attorneys to ensure that we have capacity to share important lessons learned from successful cases, run our current caseload, and vet and take on new cases. These two extra staff would also allow our team to have enough capacity to employ a joint teams approach. Because the San Francisco-based team operates in all areas of the globe in which we do not have a regional office, these two new attorneys will play an important role in increasing our ability to identify gaps in accountability ecosystems and respond to them through developing expertise and relationships in new regions that ultimately will be served with additional regional office support.

For our Asia-based *Communities* team, a short-term priority is to add two to three team members in other roles, such as research, communications, and administrative support to enable a strategic, cross-programmatic approach to case support, knowledge sharing, and incubation of growth of regional offices.

Policy Advocacy Program Staffing Plan

Our *Policy Advocacy* team is currently a Washington D.C.-based, three-person team. Over time, we seek to grow that team so that we have robust coverage of accountability-related developments across public and private sector institutions, as well as regional expertise, allowing us to liaise more deeply with our *Communities* attorneys and *Research* team. This increase in staffing will also enable us to deepen our relationships with regional and local policy targets and civil society organizations on policy issues and ensure that our policy perspective is informed by regional and local priorities. Having policy staff who are fully integrated into the *Policy Advocacy* team, but dedicated to regional developments as we grow, will help maintain coordination and messaging around case and policy priorities and ensure coherence around our policy goals at the global level.

In the near term, we envision growing our DC-based *Policy Advocacy* team by three to four policy advocates to effectively meet existing needs, including the administration of the International Advocates Working Group. Recruiting staff members that can augment our existing capacity to engage with these core development finance institutions and their accountability offices will enable the *Policy Advocacy* team to more fully integrate case advocacy, in conjunction with the *Communities* team, into our work.

Due to a number of issues unique to financing from Asia, including language, systems of government, and lack of transparency, executing an effective Asia finance policy initiative will require hiring one to two policy advocates with specialized skills and/or expertise. The advocate(s) will initially be based based in our DC office for incubation, but may eventually relocate to Asia, possibly in a future Accountability Counsel Asia regional office.

We anticipate the need for one new policy advocate within two years to develop and advance our “root cause initiative” campaign.

We will continue to evaluate the need for staff growth to address changing priorities in our private finance work according to opportunities that arise or are foreclosed.

In the medium term, we foresee the need for communications, administrative and research support to the *Policy Advocacy* program through additional team members.

Research Program Staffing Plan

Over time, we seek to grow our San Francisco-based *Research* program from two to a six-person team skilled in qualitative research to support our *Communities* and *Policy Advocacy* programs, data analysis to feed our public reports, and software engineering to continue developing our database and other tools. Currently, our Research Director and Associate work across all three streams of this program’s work. As the team scales, we will focus on increasing specialization to ensure that our researchers have the skill sets needed to provide innovative

resources in each area as efficiently as possible. In total, we envision bringing on two additional qualitative researchers, a data analyst, and a software engineer.

The order in which we scale our *Research* program will be determined by where we see the greatest resource gaps in fulfilling our theory of change. Given the high demand for deeper research support in each of our cases and policy initiatives, we will focus first on building our qualitative research and data analysis capacity. In the short term, the *Research* team will share the responsibility of continuing to develop our database. After it is publicly launched, we will evaluate how the database is being used and whether our team needs additional software capabilities to effectively run this tool or to build additional software.

There is a potential need for additional *Research* team members to conduct investment chain research, and to support revenue streams tied to our growth plan that could fund that team members' own work and that of a number of colleagues.

Researchers hired in regional offices will work with support and supervision from the department, as well as direct engagement with management and staff of their local offices.

Administration, Development, and Communications Staffing Plan

We currently have a four-person team supporting our 12-person programs team. Our Executive Director, Executive Coordinator, Global Operations Manager and Communications Fellow perform administration, development (fundraising) and communication roles.

Our growth plans over the next year are to add a Team Coordinator immediately who will help with hiring, onboarding, policy compliance, training, security, staff wellness, and support for professional development. We also plan to add a Development Assistant in six to eight months to help with fundraising.

In the two to five year time-frame, we plan to hire a Development Director, Communications Director, Communications Specialist in Asia, Videographer, Programs Director (for succession planning), and a Learning and Evaluation Associate.

Measurement and Evaluation

At an organizational level, Accountability Counsel uses a theory of change process that maps our aims in our three program areas to outputs, outcomes, and our ultimate impact. We evaluate all organizational goals toward our mission through a highly developed internal monitoring program tied to each team members' performance on their program goals. This goal tracking system ensures that our activities across programs and offices are cohesively tied to our theory of change as we continue to grow, and that we can monitor and measure the results of our efforts in a centralized way.

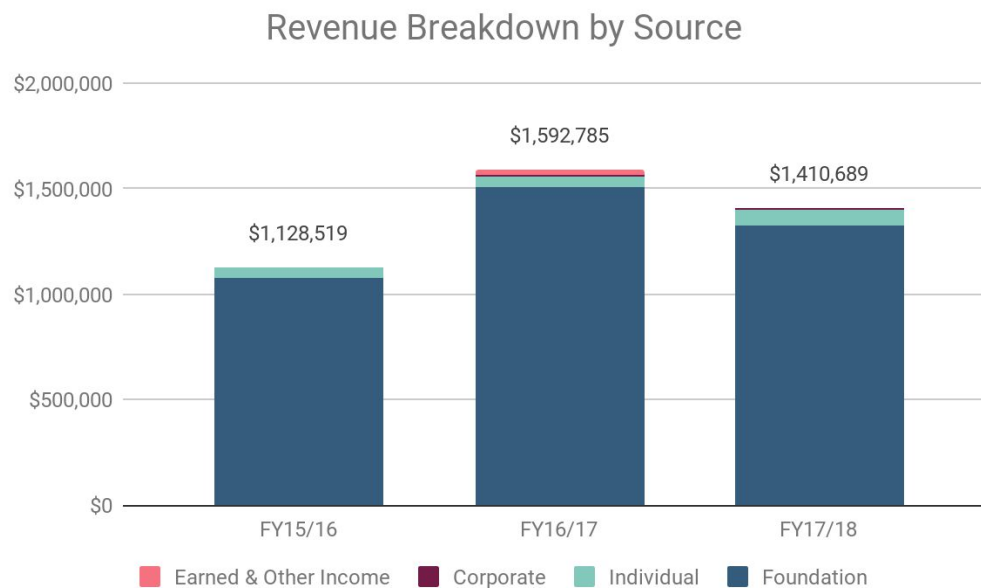
To measure the systemic impact of our work, we also track data on complaints filed with our indirect and direct support and their outcomes. We will use our public database to share this data as well as lessons learned from our cases and policy advocacy with civil society, policy makers, and the institutions themselves.

Starting in late 2018, we will begin quarterly goal tracking and reporting, adding cost per initiative and time tracking on each goal. Our performance evaluation process also tracks professional development goals. These meetings provide a formal opportunity for constructive feedback flowing in both directions. In addition, supervisors hold regular check-ins to ensure that members of their team are given the support needed to excel in their work.

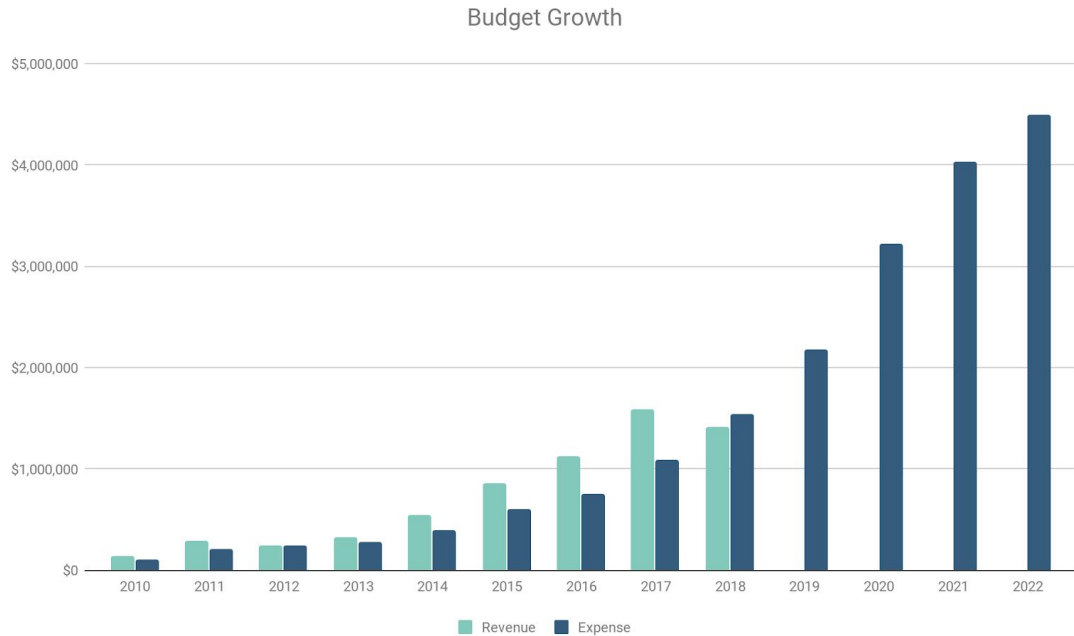
Plans to Resource Our Scaling Plan

Our staff growth plan envisions a fully-mature global organization of around 50 people, operating from a number of locations around the world. We estimate that our annual budget at full scale would be about \$5.4 million per year. We estimate leveraging an additional approximately \$1 million per year of in kind and *pro bono* resources at full scale.

Accountability Counsel has grown from a one-person \$100k organization in 2010 to a 15-person \$2.2 million organization in the 2018-2019 fiscal year. We aim to sustain our impact through a combination of philanthropic funding, in kind support, and earned revenue.



[Note: the increase in Earned & Other income in FY 2017 reflects revenue from subletting our San Francisco office space.]



[Note: the spike in revenue in FY 2017 is due to a one-time \$350k grant that is not a recurring source of revenue.]

To date, we have been a philanthropically funded organization, with revenue coming from foundation grants, individual gifts, law firm donations, corporate employee matching programs, in kind and *pro bono* contributions, and small amounts of earned and other income. We are currently exploring revenue options tied to the roll out of our database and possibly other aspects of our *Research* program. Currently, the Executive Director and Executive Coordinator handle our fundraising. Ultimately, we hope to grow our development team to include a Development Director, Grants Manager, and Individual Donor Manager.

A. Foundations

In recent years, foundation grants have accounted for about 95 percent of our income. As we grow, we hope to diversify our funding base so that we are less reliant on unpredictable grant cycles. Realistically, we believe we can achieve a budget structure in which foundations account for 85 percent of our revenue, which will require an additional \$3.4 million per year in foundation grants.

In order to achieve this outcome, we will need to develop both new foundation relationships and grow the size of our current grants. To date, we have successfully grown our foundation income to meet our scaling demands. In our 2018 fiscal year, we partnered with 12 foundations, of which four were new funding sources that comprised 29 percent of our foundation income. We also substantially increased two existing grants and are seeking to similarly grow a third for the upcoming fiscal year.

B. Individual Donors

Our individual donor base has remained fairly constant over the years, with a core of about 80 supporters who give regularly. This year, we saw a \$20,000 uptick in individual donations over the previous two years, growing from 3 percent to 5 percent of our total income. At scale, we hope to grow our individual donor base to account for 13 percent of our budget. We will need to raise an additional \$650,000 from individuals to achieve this percentage, which will require developing relationships with new major donors in addition to continuing to cultivate our current supporters. We are exploring creative ideas to reach new potential supporters.

C. Law Firms and Corporate Employee Matching Gifts

In the last three years, we have received less than one percent of our budget from law firm foundation donations and corporate employee matching gifts. We seek to grow our revenue from those two sources so that we can sustain corporate giving as a source of at least two percent of our budget over time. We plan to obtain this additional \$100,000 in funding by asking ten major law firms for \$10,000 contributions annually.

D. Earned Revenue

We have identified two potential new sources of revenue that we will work to add to our existing philanthropic model of funding. We will advance these sources so long as they are achievable without either creating conflicts of interest or perverse organizational incentives.

i. Console Database Fees

As we launch our database (see above with regard to *Research*) in 2019, we will maintain a first layer of the information as a free, public good, but then charge fees for deeper layers of the information and analytics for commercial customers. We would screen users such that public interest users could continue to use the site for free. A rough estimate is that we could generate at least \$100,000 to \$200,000 per year from subscription fees to our database through commercial users.

As a next step, we are approaching a conversation with one of the key providers of social and environmental due diligence data. Existing data and information providers could be a potentially ideal partner for channeling our data to commercial users so that we can take advantage of a platform that already exists and with an already-established and solicited market.

ii. Accountability Workshops

A second revenue source we are pursuing is through bi-annual “accountability workshops” that would be open to paid participants. The workshops could include training on use of the Accountability Console and our recent learning about due diligence and accountability, research findings, and other cases studies that we produce. Our goal is for this information, while paid, to be non-exclusive. We would provide the same information, as

relevant, to civil society colleagues through our knowledge sharing work (for free) and on our website. We would imagine that foundations engaged in impact investing, Environmental, Social and Governance (ESG) specialists, business and human rights and due diligence staff, and consultants would pay to participate. We anticipate each workshop generating \$5k per participant, such that we might generate at least \$100k per year with at least 10 participants a year. We are seeking a training partner, ideally one that already deploys trainings and has an already-established platform.

E. In Kind and *Pro Bono* Contributions

Since Accountability Counsel's founding, in kind and *pro bono* contributions have provided critically needed support and capacity in all aspects of our work, enabling our team to have an impact beyond what is possible with our limited resources. Historically we have received about \$50,000 to \$200,000 of in kind and *pro bono* support per year. We seek to continue cultivating our *pro bono* contributions, with the goal of leveraging 100 hours of *pro bono* service per programmatic staff member to further scale the reach of our teams' work. In order to better cultivate and oversee these relationships, we plan to hire a dedicated *Pro Bono* Liaison to manage *pro bono* partnerships across our programs.