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# INDEPENDENT SPECIAL COMMISSION

Investigating allegations arising from the work of SOS Children's Villages



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FINAL REPORT

PART ONE

## SUMMARY REPORT OF THE WORK OF THE INDEPENDENT SPECIAL COMMISSION

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06 JUNE 2023

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## **TABLE OF CONTENTS**

<b>FOREWORD.....</b>	<b>7</b>
<b>ABBREVIATIONS AND ACRONYMS .....</b>	<b>9</b>
<b>INTRODUCTION.....</b>	<b>11</b>
Core Findings from the ISC Investigation .....	11
Key Recommendations from the ISC Investigation.....	18
How to read this Report .....	23
<b>1. SECTION ONE: BACKGROUND.....</b>	<b>25</b>
1.1 The Appointment of the Independent Special Commission, its Mandate, and early work ...	25
1.2 Independent Child Safeguarding Review Global Report.....	28
1.3 Duty to Act Report prepared by Advokatfirmaet Wiersholm AS .....	29
1.4 ISC Terms of Reference .....	30
1.5 ISC’s Classification and Tiering (Prioritization) of Allegations .....	31
1.6 Creation and Assessing Scope of Mandate.....	33
1.7 Pillars of Work and Parallel Approach .....	35
1.8 The Stages of the ISC’s Work .....	37
A. From 29 April to 1 October 2021 including establishing the ISC guiding principles.....	37
B. From 1 October 2021 to April 2022 including visits to Vienna and Innsbruck International Offices.....	37
C. From April to 30 June 2022.....	38
D. From July 2022 to December 2022 .....	38
E. From January 2023 to 31 March 2023.....	39
1.9 Early work including visits to Vienna and Innsbruck.....	39
1.10 Early Regional and MA Outreach.....	41
<b>2. SECTION TWO: A NEW DAWN OF OPPORTUNITY: A PATHWAY FOR THE FEDERATION'S LEADERSHIP TO IMPLEMENT SOCIAL REFORMS .....</b>	<b>42</b>
<b>PART A: POLITICAL WILL AND COMMITMENT FOR SOCIAL REFORMS, LEADERSHIP AND GOVERNANCE ISSUES.....</b>	<b>42</b>
2.1 Purpose.....	42
2.2 Observations on organizational reforms and leadership .....	44

2.3	The Federation’s Leadership and Governance – Fundamental structural and governance failures of the Federation.....	45
	i. Auditing Governance and Leadership in the Federation.....	51
	ii. Wider Human Resources related Themes informed by the ISC’s work.....	55
	iii. Wider Leadership Composition related themes informed by the ISC’s work .....	56
	iv. Governance Structure of MAs – advantages/disadvantages of independence of MAs. ....	57
	v. Role of GSC .....	61
	vi. Eurocentric approach .....	62
2.4	The ISC and ICC – the problem with two commissions.....	64
2.5	ICC Final Report and the SOS Trademark .....	66
2.6	SOS CV Austria and The Brand issues.....	69
<b>PART B: ANCILLARY ISSUES AND THEMES: WELFARE OF CHILDREN AND YOUTH ANCHORED IN WELFARE OF CHILD AND YOUTH CARE PRACTITIONERS. ....</b>		<b>73</b>
2.7	The Particular Function of the ISC .....	73
2.8	Standard of living of children and common issues .....	75
	A. Cult of personality of Leadership and Donor access to children.....	76
	B. Issue of Pregnancies among SOS CV children and youth .....	78
	C. Issue of Substance Abuse at SOS CVs .....	82
	D. Failures to Report Safeguarding Incidents to National and Local Authorities .....	83
2.9	Welfare of Children and Youth Care Practitioners (housemothers and aunts) .....	85
2.10	Scholarship Program and Lack of Centralized Management .....	93
2.11	Concluding Reflections .....	97
<b>3. SECTION THREE: EVALUTION OF POLICIES, PROCEDURES, RESPONSE TO INTERIM REPORT AND RECOMMENDATIONS .....</b>		<b>98</b>
3.1	Overview of the ISC Interim Report.....	98
3.2	Review and Evaluation of SOS CV Policies, Guidelines and Procedures .....	98
	A. Evaluation of SOS CV Child Protection Policy .....	99
	B. Evaluation of SOS CV Human Resources Manual.....	100
	C. Evaluation of SOS CV Asset Safeguarding Framework.....	103
3.3	Action taken by SOS CVI and the GSC regarding Policies, Guidelines and Regulations since the ISC Interim Report.....	105
3.4	The Nine Interim Recommendations of the ISC .....	107
3.5	Strategy Global Safety and Security .....	129
<b>4. SECTION FOUR: ISC INVESTIGATIONS.....</b>		<b>131</b>
4.1	<b>Introduction.....</b>	<b>131</b>
	A. The ISC Investigation and Team .....	131
	B. The Preliminary Investigation .....	131
	C. Reporting to the ISC.....	134
	D. Course of the ISC investigation.....	135

E. Introduction to the Summaries of the ISC’s Prioritized Investigations .....	136
<b>4.2 Summary of ISC Investigation of Asset Safeguarding related Allegations arising from the Work of SOS CVs India, and Nepal and CV Asia Regional Office .....</b>	<b>138</b>
A. Introduction and objectives .....	138
B. ISC review and investigation methodology .....	139
C. ISC Findings .....	140
<b>4.3 Summary of ISC Investigation of Child Safeguarding related Allegations arising from the work of SOS CV Nepal.....</b>	<b>145</b>
A. Introduction .....	145
B. ISC Investigation .....	145
C. Progress identified in Nepal.....	146
D. Issues identified in SOS CV Nepal.....	147
E. Further Inquiries Advised.....	150
F. Recommendations .....	150
<b>4.4 Summary of ISC Review and Investigation of Child and Asset Safeguarding related allegations arising from the work of SOS CV Cambodia.....</b>	<b>152</b>
A. Introduction .....	152
B. Summary of ISC Investigation.....	154
C. Progress identified in SOS CV Cambodia .....	155
D. Issues identified in SOS CV Cambodia .....	155
E. Further investigations advised .....	161
F. Recommendations .....	162
<b>4.5 Summary of the ISC Investigation of Asset Safeguarding related Allegations arising from the Work of SOS CV Kenya .....</b>	<b>166</b>
A. Introduction and objectives.....	166
B. ISC review and investigation methodology .....	167
C. ISC Findings .....	168
D. Recommendations .....	171
<b>4.6 Summary of ISC Investigation of Child Safeguarding related Allegations arising from the Work of SOS CV Kenya .....</b>	<b>175</b>
A. Introduction .....	175
B. ISC Investigation .....	175
C. Issues identified in Kenya .....	176
D. Further Inquiries Advised .....	178
E. Recommendations .....	178
<b>4.7 Summary of ISC Investigation of Child Safeguarding and Asset Safeguarding Allegations arising from the work of SOS Children’s Villages Panama.....</b>	<b>181</b>
A. Introduction .....	181
B. Observations on the internal SOS CV conflict .....	181
B. ISC Investigation .....	184
C. Progress identified in SOS CV Panama .....	187
D. Issues identified in SOS CV Panama .....	188
E. Recommendations.....	191
<b>4.8 Summary of ISC Review and Investigation of Child Safeguarding related Allegations arising from the work of SOS CV Sierra Leone .....</b>	<b>193</b>
A. Introduction .....	193
B. ISC Investigation .....	193
C. Progress identified in Sierra Leone .....	194
D. Issues identified in Sierra Leone .....	195
F. Further Inquiries Advised.....	196
G. Recommendations.....	197

<b>4.9 Summary of ISC Review and Investigation of Child Safeguarding related Allegations arising from the work of SOS Children’s Villages Syria.....</b>	<b>199</b>
A. Introduction.....	199
B. ISC Investigation.....	200
C. Progress identified in SOS CV Syria.....	201
D. Issues identified in SOS CV Syria.....	202
E. Further Inquiries Advised.....	207
F. Recommendations.....	208
<b>4.10 Compilation Summary of ISC Investigation of Child Safeguarding and Asset Safeguarding Allegations arising from additional Member Associations across SOS Children’s Villages Regions.....</b>	<b>210</b>
A. Introduction.....	210
B. SOS Children’s Villages within the LAAM (Latin America and the Caribbean) Region.....	211
C. SOS Children’s Villages within the WCNA (Western Central Northern Africa) Region.....	212
D. SOS Children’s Villages within the CEE/CIS/ME (Central and Eastern Europe/Commonwealth of Independent States/Middle East) Region.....	213
E. SOS Children’s Villages within the Asia Region.....	215
F. SOS Children’s Villages within the ESAF (Eastern and Southern Africa) Region.....	217
G. SOS Children’s Villages Promoting and Sponsoring Associations (PSAs) in the EUNA (Western Europe and North America) Region.....	219
<b>4.11 CONCLUSIONS ON THE RESULTS OF THE ISC INVESTIGATIONS.....</b>	<b>222</b>
A. Governance and Accountability Impact on Safeguarding.....	223
B. Code of Conduct where misconduct occurs.....	226
C. Conflict of Interest.....	227
D. Internal Investigative Process.....	228
E. Child Safeguarding Policy Training.....	231
F. Risk Assessment.....	232
G. Child Well-Being.....	232
H. Survivor Support.....	233
H. Human Resources and Safe Recruitment.....	233
J. Conflict Resolution.....	235
<b>5. SECTION FIVE: CONCLUSIONS OF THE INDEPENDENT SPECIAL COMMISSION.....</b>	<b>236</b>
<b>5.1 Concluding Points and Themes of the ISC’s work.....</b>	<b>236</b>
A. Leadership and Accountability.....	236
B. Commitment to Reform, Governance, and Intra-Federation Cooperation.....	238
C. Grassroots Focus and Reform.....	238
D. Implementation of the ISC Recommendations by SOS CVI.....	239
<b>5.2 The ISC’s MA and Region-Specific investigations.....</b>	<b>240</b>
General.....	240
Asset Safeguarding.....	241
Child Safeguarding.....	242
<b>6. SECTION SIX: LESSONS LEARNED FROM ESTABLISHING THE INDEPENDENT ISC: INFRASTRUCTURE, RECRUITMENT, DELAYS, AND CHALLENGES.....</b>	<b>243</b>
6.1 Appointment of ISC Commissioners.....	243
6.2 ISC Mandate, Relationship with SOS CVI, GSC and Beyond.....	244
6.3 ISC’s Standard Operating Procedures.....	247

6.4	ISC Infrastructure and Recruitment.....	247
<b>7.</b>	<b>SECTION SEVEN: CONCLUDING MESSAGE AND ACKNOWLEDGEMENTS .....</b>	<b>252</b>
7.1	Concluding Message of the ISC .....	252
7.2	Acknowledgments.....	253
<b>8</b>	<b>ANNEXES .....</b>	<b>256</b>
8.1	ANNEX 1: SOS CV Organizational Structure – Federation Education.....	256
8.2	ANNEX 2: Table 6 Briefings between ISC and SOS CVI staff.....	260
8.3	ANNEX 3: Table 7 Meetings conducted during visit to Austria in April 2022 .....	261
8.4	ANNEX 4: Table 8 Virtual meetings with Regional IDRs in April 2022 .....	262

## FOREWORD

My fellow Commissioner Justice Gita Mittal, and I, on behalf of the Independent Special Commission (ISC), submit this Final Report Part One, to the International Senate, and the Executive Board of the SOS Children's Villages. This Report, and the Part Two Confidential Investigative Reports and Annexes, submitted to the International Senate and Executive Board on 2 May 2023, are the final products of our investigative work mandated by the International Senate. The ISC was appointed and mandated through a special resolution by the International Senate the highest administrative organ of SOS Children's Villages, following the publication of, and in response to, the International Child Safeguarding Review Global Report of June 2021 (ICSR) and the Duty to Act Report of 25 April 2021 (DTA).

The ISC's work involved investigation into serious child and asset safeguarding allegations arising from the work of SOS Children's Villages (SOS CV) globally, including but not limited to serious incidents of abuse, corruption, management and governance failings, arising from the ICSR and DTA reports, assessment and evaluation of SOS CV policies, and holistic evaluation of SOS CV's leadership, governance structures, analysis of root causes, and significant issues and themes which have emerged in course of our work. The ISC categorized its work and prioritized its investigations by designated criteria, and conducted investigations according to those prioritizations, which are discussed in detail in this Report. Our work was based on core principles of independence, impartiality, confidentiality, fairness, and due process. To this end, the ISC has taken necessary measures to ensure ownership and independence of its process. Considerable time and effort were spent building trust and establishing the independence, actual and perceived, of the ISC; preservation of which has been the guiding principle of our work.

This Report is an in-depth analysis of numerous pervasive and intrinsic governance, leadership, accountability, transparency, and related concerns within SOS CV, which lie at the core of, and are the root causes of, serious failings faced by the Federation. Beyond the investigations of specific incidents and allegations into child safeguarding and asset safeguarding, summarized details of which are provided in Section 4 of this Report, these Federation-wide root causes had to be examined, to ensure that implementation of relevant recommendations, proposed further inquiries emerging from the ISC's work, and current and future change driven initiatives are implemented through a combination of ground up and top

down approaches. The work of the ISC should be confirmation for the Federation that this holistic reform is now necessary.

The ISC has substantiated that numerous child and asset safeguarding failures have occurred, mainly of historical nature. The ISC has also established that safeguarding failures persist within SOS CV with instances of omissions to act and report, financial irregularities, and related issues having been identified in the course of the ISC's investigations and evaluations. Our detailed findings, with the relevant recommendations, have been provided to the International Senate and the Executive Board. The ISC calls upon the leadership of SOS CV at all levels to commit to address and remedy the issues we identified, and institute reform to ensure the protection of the children and youth in SOS CV's care, to institute preventive safeguarding measures, ensure accountability for their implementation, and engage in transparent and reconciliatory process with the brave victims and survivors of abuses.

The work of the ISC as mandated by the International Senate, and thus by the entire Federation – a responsibility that the ISC has always upheld with the utmost respect, both to the process and the Organisation – has now come to an end. However, each and every individual, and each of the core values of SOS CV organization, will be required to see through the implementation of the ISC's recommendations. The Federation's great mission and cause must continue, and the ISC can conclude that positive changes are being made overall, but the pressure to reform the organization must persist.

The ISC benefited from a great team of Commissioners, an exceedingly effective support team of both the Coordinator and the Secretary to the Commission; a professional and specialist team of Investigators and their Chief, and a dedicated Legal Assistant that supported numerous ISC functions. We all collectively shared the vision SOS CV was established to serve, namely, the welfare and interests of the children and young people under the care of the Federation. We thank the International Senate for its trust in us to carry out the mandate it bestowed upon us.

*Justice Willy Mutunga*  
*Chairperson*

*Justice Gita Mittal*  
*Commissioner*

## Abbreviations and Acronyms

<b>AS</b>	Asset safeguarding
<b>AFACG</b>	Anti-Fraud and Anti-Corruption Guideline
<b>BKMS</b>	Business Keeper Monitoring System, whistleblowing and reporting system used by SOS CV, and ISC
<b>BOD</b>	Board of Directors
<b>BOT</b>	Board of Trustees
<b>CEO</b>	Chief Executive officer of SOS CV
<b>CFIA</b>	Cross Functional Internal Audit
<b>COO</b>	Chief Operating Officer of SOS CV
<b>CPO</b>	Chief Program Officer of SOS CV
<b>CS</b>	Child safeguarding
<b>CVI Rep</b>	Children’s Villages International Representatives
<b>DCOO</b>	Deputy Chief Operating Officer of SOS CV
<b>DTA</b>	Duty To Act Report ( <i>also Wiersholm Report</i> )
<b>EB</b>	Executive Board
<b>ERP</b>	Emergency Response Programme
<b>ESAF</b>	Eastern and Southern Africa region
<b>FAC</b>	Finance and Audit Committee
<b>GA</b>	General Assembly of the SOS CV Federation
<b>GSC</b>	General Secretariat of the SOS CVI
<b>HGFD</b>	Herman Gmeiner Fond Deutschland
<b>HR</b>	Human Resources
<b>HROD</b>	Human Resource and Organizational Development
<b>ICC</b>	Child Protection Commission
<b>ICL</b>	Integrity, Compliance and Legal unit of SOS SV
<b>ICSR</b>	Independent Child Safeguarding Review Global Report
<b>IDIA</b>	International Director Internal Audit
<b>IDICL</b>	International Director of Integrity, Compliance and Legal
<b>IDR</b>	International Director Region of SOS CV
<b>IMS</b>	Incident Management System
<b>IO</b>	International Office (located in Vienna and Innsbruck)
<b>IOR</b>	International Office Region ( <i>Previously also IRO, or RO</i> )
<b>ISC IR</b>	ISC Interim Report
<b>IS</b>	International Senate of SOS CV ( <i>also the Senate</i> )
<b>ISC</b>	Independent Special Commission
<b>KPI</b>	Key Performance Indicators
<b>LAAM</b>	Latin America and the Caribbean region
<b>LSC</b>	Leadership Selection Committee
<b>MA</b>	Member Association ( <i>Also National Member Association (NMA)</i> )

<b>MCO</b>	Management Council of SOS CV
<b>MT</b>	Management Team
<b>NA</b>	National Association
<b>ND</b>	National Director
<b>NGO</b>	Non-governmental organization
<b>NMA</b>	National Member Association ( <i>also Member Association (MA)</i> )
<b>NO</b>	National Office
<b>OTP</b>	Office of the President
<b>PAC</b>	Programme Audit Committee of the International Senate
<b>PIP</b>	Performance Improved Plan
<b>PSHEA</b>	Preventing sexual harassment, exploitation, and abuse of children
<b>PSA</b>	Promoting and Supporting Association(s)
<b>SOL</b>	Speak Out Loud
<b>SOP</b>	Standard Operating Procedures
<b>SOS CV</b>	The Federation of SOS Children's Villages
<b>SOS CVI</b>	SOS Children's Villages International an Austrian registered entity comprised of the International Office (located in Innsbruck and Vienna) and the five Regional Offices
<b>SOS KDI</b>	SOS Kinderdorf International German form of SOS CVI registered under Austrian Law
<b>TOR</b>	Terms of Reference
<b>VD</b>	Village Director
<b>WCNA</b>	Western, Central and North Africa
<b>WR</b>	Wiersholm Report ( <i>also DTA or Duty to Act Report</i> )

## **INTRODUCTION**

The ISC was mandated by the International Senate of SOS Children’s Villages, in response to allegations of incidents of serious child and asset safeguarding failures, arising from the work of SOS CV globally. Although the starting point for the ISC investigations were incidents of child and asset safeguarding failures, the ISC’s mandate was broad, and encompassed other aspects such as the review and evaluation of policies and procedures and making recommendations. Therefore, a holistic investigative, evaluative, and reformative based approach was adopted by the ISC to aid the Federation’s own obligation to truly reform and get to the root causes contributing to the failings investigated by the ISC.

The ISC primarily conducted investigations into specific historical allegations of child safeguarding and asset safeguarding failures; evaluated the causes and contributing factors with particular focus on leadership, governance, and fundamental structural failures, including lack of accountability of personnel and leadership, even to this day. The ISC also examined wider Human Resources related themes, governance structures of MAs, including the advantages/disadvantages of the independence of MA, and the role of the GSC of SOS CV. The ISC further considered the perceptions of SOS CV’s as ‘Eurocentric’, as informed during our work. Furthermore, the ISC assessed the issue of the SOS CV trademark, the ICC’s final report as it pertains to this, and the general issue of management and ownership of the SOS CV trademark by a single MA. Special focus was given to the situation of children and youth cared for and supported by SOS CV, the child and youth care practitioners sharing a living space with children, including overarching issues that impact on their wellbeing.

In this Introduction, the ISC sets out its Core Findings and Key Recommendations from its investigation, and guidance on How to read this Report.

### **Core Findings from the ISC Investigation**

The Core Findings should be read in the context of the primarily historical nature of the allegations investigated by the ISC, meaning as having occurred prior to the Duty to Act (DTA) and the Independents Child Safeguarding Review (ICSR) Reports, both of which were concluded in 2021, thus related to events from 2020 and before. The allegations investigated by the ISC – for the most part - date back only as far as the early 2000’s. Although aspects of the allegations investigated primarily relate to occurrences and events between

approximately the years 2000 and 2020, other aspects of some of the allegations investigated by the ISC do fall outside that period. Thus, certain allegations or aspects of allegations investigated by the ISC relate to events occurring as far back as the late 1980's, and some aspects of allegations occur after 2021, all be it to a lesser extent and primarily concerning how investigation and/or remedial measures were more recently handled. The ISC has indicated where aspects of its investigations are before approximately 2000 and after approximately 2020.

The ISC's investigations and evaluation work into specific MAs identified specific findings of failures, while other overarching issues with Federation-wide implications have also been identified as contributing factors. It is important to note that the following is not an exhaustive list of the findings and recommendations from the ISC's work and urges the Report to be read in its entirety to understand the full context of the results of the totality of the ISC's work. In the 'How to read this Report' section, the ISC investigations emphasizes that the reader to take notice that the ISC investigations, related work, and findings were conducted based on the "reasonable grounds to believe" evidentiary standard, meaning information has been collected which would satisfy an objective and ordinarily prudent observer that the alleged abuse, failure, or wrongdoing has occurred as described with a reasonable degree of certainty. The reader of this report is likewise asked to keep this crucial context in mind when reading, in particular, with relation to all the findings and these Core Findings of this Report. Although the following list is not exhaustive, it does provide an overview of the ISC's core findings.

**ONE: Child safeguarding failures affecting children and youth have been found as a result of the ISC's investigations.**

*The following are the findings of the ISC's investigations into the past cases of child safeguarding failures arising as part of its mandate by SOS Children's Villages, and as related to the allegations arising from the DTA and ICSR Reports and events which have occurred primarily between 2000 and 2020, with some relating to the 1980s and 1990s. More details of the investigations are provided in the portions of this Report in Sections 2 and 4 below, and it is strongly recommended to consider these core findings in their fuller context.*

- As a result of its investigations, the ISC confirms that serious allegations of incidents of child sexual and physical abuse that were brought forward in the reviews commissioned by SOS Children's Villages have occurred in several MAs in Africa, Asia and Central America, based on the reasonable grounds evidential standard applied

by the ISC. Although each case of abuse is distinct, the ISC finds that instances of institutional failures, such as inadequate governance of reporting procedures and leadership accountability, were contributing factors to child safeguarding failings, including physical and sexual abuse, and sexual exploitation.

- The ISC finds that in some instances of historical child safeguarding failures, former senior staff members and individuals in leadership positions within SOS CV knew of the abuses, and either failed to take appropriate actions, including initiate investigations or provide support to victims, and in other instances resorted to conceal the reported incidents. In related instances investigated by the ISC this included abuse of power which included inappropriate special treatment and exceptions afforded to individuals external to SOS CV, in contravention of SOS CV child safeguarding policies, including those established to ensure safeguarding and to protect children.
- In the course of its investigations of child historic safeguarding failures that have been reported to SOS CV, including at MA level, and investigations conducted, the ISC finds that in some instances these subsequent investigations were flawed, were not handled in line with the relevant SOS CV policies, or created conflict of interest or otherwise jeopardized impartiality due to internal staff investigating their colleagues who held comparable or higher positions.
- In the course of its investigations the ISC also found instances of cover up of past-reported cases of sexual abuse by SOS CV staff in more than one of the MA investigated and concerning instances of failure to report serious cases of abuse to relevant national authorities.
- During its investigations, the ISC observed, and received reports of, numerous cases of pregnancies among children and youth cared for and supported by SOS CV, which occurred as a consequence of sexual abuse, or due to sexual relations among children and or among youth. In this respect, and from the matters that formed part of its investigations, the ISC finds a pattern of mishandling of some incidents of pregnancies, including coercing children to undergo abortions.

- In the course of its investigations, the ISC observed inadequate resource allocation for child safeguarding was identified as a concern. In many instances child safeguarding focal persons were burdened by other commitments and roles, and ultimately failed to focus on their safeguarding functions to the extent required. The ISC recognizes that allocation of resources is being addressed in the Safeguarding Action Plan introduced by SOS Children’s Villages in June 2021.

**TWO: Asset safeguarding failures have been found by the investigation and internal controls still require improved implementation, governance, and audit.**

*The following are the findings of the ISC’s investigations into the past cases of asset safeguarding failures arising as part of its mandate by SOS Children’s Villages, and as related to the allegations arising from the DTA and ICSR Reports and events which have occurred primarily between 2000 and 2020. Aspects of the investigations related to occurrences before or after that period are specified in the more detailed portions of this Report in Sections 2 and 4 below, and it is strongly recommended to consider these core findings in their fuller context.*

- Investigations of the historical allegations of child and asset safeguarding failures in the MAs and IORs which have been the focus of the ISC’s investigations, has revealed a nexus between safeguarding failures, governance weaknesses, ineffective leadership, and accountability failures, especially where there is perceived lack of accountability of individuals in leadership roles.
- As a result of the ISC’s investigations into the alleged asset safeguarding failures, the ISC substantiated a significant number of fraud and corruption related allegations and cases related to senior individuals (at all levels of the federation), which were deliberately not acted on, resulting in impunity across components of the organization. The allegations investigated by the ISC included instances of abuse of power, conflicts of interest, nepotism, and procurement irregularities.
- In its investigations, the ISC observed several instances of fraud, corruption, money laundering identified, red flags identified through regular internal audits, e.g. long outstanding project accounts reconciliations, undeclared bank accounts, asset mismanagement which were not followed up with investigations, in order to substantiate, and remediate them accordingly.

- The ISC further observed deficiencies of internal controls and systems to mitigate conflicts of interest across the Federation, and the issue of understanding and preventing conflicts of interest, both of which have been recurring themes in the course of the ISC investigations. The ISC has also identified instances of procurement irregularities, especially in large construction projects worth millions of US dollars, in several of the MAs investigated.

**THREE: Implementation of safeguarding related policies, and adherence to those policies, have been historically deficient.**

- A common issue identified by the ISC in the cases reported are instances of a lack of understanding of implementing safeguarding policies and or non-adherence to them, especially at the MA level. As a result of its investigations, the ISC found examples of inadequate or insufficient regular training in respect to SOS CV Child Safeguarding policy, particularly reporting obligations, and in cases of onboarding new staff members, delay in providing training. This is similarly reflected in examples of historical under resourcing of safeguarding functions and roles.

**FOUR: Survivor-Centric Support mechanisms require improving and consistency.**

- In its investigations the ISC observed instances of survivors' experience and veracity being questioned, further victimizing and re-traumatizing them. In some instances, required survivor support, including psycho-social support, had not been provided. Lack of support of survivors and failing to address and provide justice for the abuses suffered has been found in the ISC's investigations to contribute to conflict between survivors, the concerned MAs, and, in some instances, the IOR and the IO.

**FIVE: Human Resource frameworks and procedures to protect SOS CV Staff and internal whistleblowers require strengthening.**

- In its investigations the ISC found instances of intimidation and retaliation related allegations substantiated, which resulted in wrongful dismissal of staff, including where believed to have been whistleblowers, thus failing to adequately protect whistleblowers.

During the course of its investigations, the ISC received a concerning number of reports relating to human resource management failings, and has identified vulnerabilities in HR frameworks, in particular regarding safe recruitment procedures and safeguards against workplace harassment and retaliatory dismissals.

**SIX: Reinforced governance, including transparent and accountable leadership, requires Federation-wide institutional commitment and the personal commitment of those in leadership to do better.**

- The evaluation of leadership within this report was principally examined within the context of historical allegations and is primarily a reflection of previous senior, and international leadership. The ISC acknowledges the changes to the IS - including the appointment of a new President and Vice President - and the new Executive Board (EB) composition, as well as a comprehensive reconfiguration of the governance policies and procedures. However, despite these steps toward reform, the ISC has found that elements of the “cultures” and “norms” from previous leadership structures and dynamics are persisting in some components of current leadership at multiple levels within the Federation and contributing to a perceived lack of transparency and accountability, internal factionalizing, continuing tensions between the Global South and Global North, and intra-MA conflicts.
- In examining the Federation’s governance and leadership, lack of diversity at leadership levels – the IS and CVI - was identified as a prevalent issue. At present, close to half of the IS members are from EUNA region and representatives of the PSAs, as according to the SOS CV Statute eight seats out of twenty are permanently reserved to the PSAs. While as of April 2023 the current EB includes a member from the LAAM region, up until this recent change, the EB was composed exclusively of individuals from Europe. In the last few years, there has been considerable effort to bring diversity among the IDRs of the different regions, and this is an improvement from a decade ago when most IDR’s and the then Continental Managers were still mainly Europeans. Nevertheless, in the ISC’s view, the Global South North divide still persists, and the Federation is still Eurocentric.

- From its evaluation, the ISC found that there has been lack of audit of leadership, lack of supervision and performance reviews, and KPIs at the highest levels of leadership, including SOS CV and CVI leadership. As a consequence, this is found to lead to an environment which lacks accountability and diminished checks and balances. It is worth highlighting that efforts are being made to address this, and recent reforms since 2021 include the implementation of performance reviews for the EB members.
- In its investigations, the ISC has identified a lack of comprehensive dissemination of reform initiatives, encompassing the development of new policies, rules, procedures, process, and changes proposed. Relatedly, the ISC observed insufficient enforcement mechanisms in some MAs that had serious implications on the overall governance framework of the concerned MA. As a result, the required changes are either not implemented entirely, or not effectively implemented at grassroots level. A comprehensive reform process involving participation from grassroots level up, remains minimal.
- As a result of its investigations, the ISC has observed an unclear, yet entrenched, hierarchical relationship among the GSC, IORs and MAs, which in at least two instances investigated by the ISC has led to dysfunction between the GSC and MAs, including a total breakdown of communication and working relations. For instance, MAs the ISC engaged with, have indicated the pressure of having to comply with and follow policies and guidelines imposed on them by CVI in general, by PSAs related to funding, and SOS CV Austria as the owner of the SOS CV trademark. The complaint being that they lack autonomy, resources, and support to have ownership and independence of the MA's operations.
- As informed by analogous aspects of its investigations, the ISC is of the opinion that the ownership of the SOS CV trademark by SOS CV Austria, and its proposed unilateral approach to manage all three core processes of application, monitoring, and sanctioning, as it relates to MA use of the trademark, is problematic. In the ISC's view a single MA should not exert such control over an issue with such Federation-wide implications.

- The ISC found several issues pertaining to lack of accountability and good governance with certain MAs, Board of Trustees and Committee members related to the ISC investigations. This includes the way members are selected and appointed, lack of vetting, competition, and not possessing the necessary skill sets and industry knowledge adequate for serving an organization like SOS CV.
- The ISC observed that most Boards and Committees examined did not have, or did not observe, term limits resulting in members having served uninterrupted for decades, which contributes to institutional failures such as ineffective or weakened governance, inexistence of checks and balances on leadership, and unaccountable leadership.

## **Key Recommendations from the ISC Investigation**

Recommendations resulting from the ISC’s investigations are based on the information available to the ISC at the time of preparing its final reporting as informed by the investigative work undertaken to date. The recommendations from the confidential investigative reports address the following areas: accountability; code of conduct relating to misconduct and criminal issues; conflict of interest; internal investigative processes; child safeguarding policy training; risk assessment; child well-being; survivor support; human resources; conflict resolution; and reconciliation and listening processes. However, the information set out below should not be read as all-encompassing or a complete check-list for actioning these recommendations, and will not address all the issues that SOS CV faces. ISC considers the following recommendations as SOS CV’s key first steps towards continued reform.

### **ONE: Fundamental reforms to governance and leadership structures through strengthened commitment to objectives-based approach to transparency, check and balances, and accountability.**

- a. Foster an environment of transparency by ensuring that decisions are made in an open and transparent process, information is readily accessible and shared at all levels of SOS CV, including disclosure of the outcomes of investigations, including conclusions and recommendations, audits and assessment, and other key aspects which have Federation wide impact, but ensuring continued adherence to principles of confidentiality.

- b. Enforce accountability by ensuring that individuals are held responsible for their actions, and ensuring that there are appropriate measures put in place to address wrongdoings and failures, including removal of individuals from leadership positions whose involvement in wrongdoing is substantiated.
- c. Implement effective checks and balances by creating structures and implementing measures that enable oversight, prevent abuse of power, and promote fairness, and transparency within the Federation.
- d. Implement practical measures to rebuild trust in the organization and its leadership and foster a culture of integrity and ethical conduct.
- e. Introduce term limits at the International Senate level, and reform the appointment of Senators, by introducing vetting process, ensuring relevant skills and knowledge in oversight of children organization, ensuring full and active participation of all Senators in decision making process, and introducing mechanism to avoid and mitigate conflict of interest.
- f. Commit to implementing the outcomes of investigations, audits, exit reports, and other relevant reports designed to improve the operation of SOS CV from international to MA levels.
- g. Reassess the imperative of Federation expansion and give more meaningful consideration to the reduction of Federation members, particularly to high-risk locations or where independent operation of the MA may be difficult, and prioritize the delivery of exceptional care and implementing quality programs in existing locations.

**TWO: Child Safeguarding: enhancing implementation of policies and procedures through commitment to resourcing, training, and accountability for adherence failures**

- a. Ensure the provision of Child Safeguarding Policy training at all levels of the Federation, with particular focus on MA level, and Village personnel, as part of:
  - 1) mandatory initial onboarding based training, 2) as part of mandatory regular refresher training which should be part of performance assessment, and 3) in cases of child safeguarding incidents which reveal policy based failings and or non-adherence to policies.

- b. Ensure child safeguarding investigations involving staff members are conducted by impartial, independent, external investigation team, to avoid conflict of interest and ensure the integrity, impartiality and objectivity of investigations.
- c. Empower and educate children and youth on their rights, including raising their awareness of mechanisms for reporting incidents of abuse, and promote safe behaviors.
- d. Provide detailed, practice-oriented and context-aware guidance to care practitioners and other staff on the ground, in particular on issues of sexual and reproductive health, and substance abuse prevention.
- e. Ensure the necessary resources for consistent implementation of child safeguarding policies, especially in high-risk environments. In particular, ensure that child safeguarding roles are properly staffed and resourced.

**THREE: Reassess and recommit to the welfare and rights of survivors and to reconciling the safeguarding failures endured.**

- a. Establish survivor-centric approaches, when addressing incidents of abuse, ensuring the wellbeing and restoring of survivors throughout the relevant process of reporting, investigation, and resolution.
- b. Create a safe environment for survivors by implementing measures to protect them from retaliation or re-traumatization.
- c. Adopt process to facilitate healing, reconciliation, and restoration, including listening and validating survivor experiences. For instance, provide resources including psychosocial support, group support and any other forms of support tailored to the unique and individual needs of survivors to assist them in their recovery process and empower them to reclaim their lives.
- d. In general, foster an organizational culture based on tenets of integrity, compassion, and fairness.

**FOUR: Fundamental recommitment to asset safeguarding frameworks developing and instilling internal controls to improve implementation, governance, assessment management, audit, and whistleblower protection.**

- a. Initiate and/or strengthen the anti-fraud, and anti-corruption policy and implementation frameworks across the federation, in a holistic manner,

including specialized training, systems and structures, which should be adequately resourced, and implemented.

- b. An inventory of all whistleblower allegations, cases and internal audit red flags involving key leadership teams, that were either ignored, or not adequately addressed, should be done, as highlighted in several of the ISC's confidential MA specific investigative reports. Follow-up investigations, by competent, sufficiently resourced, and independent investigators should be initiated.
- c. Conduct 'Value for Money' (VFM) audits both for past construction projects that were identified to have been irregular, and for future construction projects, to identify and avoid any possible financial irregularities and losses to MA's.
- d. Strengthen internal controls and governance systems, including identifying, mitigating, and actively monitoring conflict of interest issues at all levels of SOS CV, with particular focus on procurement, construction and the hiring of board/committee members and staff.

**FIVE: Secure funding, policy, and procedures commitment to revamp Human Resources guided by fundamental considerations for safeguarding prevention and staff protection.**

- a. Strengthen safe recruitment procedures, in particular by ensuring that information on prior incidents of misconduct involving current and former employees is readily shareable both vertically from MAs through IORs to the IO, vice versa, and across IORs and MAs.
- b. Strengthen safeguards against retaliatory dismissals, in particular by introducing a formal rebuttal procedure and a 360-degree appraisal, to improve fairness and due process.
- c. Provide a safe working environment for child and youth care practitioners.
- d. Provide an independent mechanism for handling HR related complaints.

**SIX: Reform confidence in the autonomy of MA governance and leadership through improved multilateral communications and improved member level administration of SOS CV policies and procedures.**

- a. Empower MAs to be more independent and autonomous by ensuring they are adequately resourced, for instance, by continuing to provide training on child

safeguarding, asset safeguarding, human resources and other programmatic areas, but also to provide additional institutional training on governance, transparency and accountability principles and procedures. This should also aim at aligning the Statutes and Articles of the respective MAs with that of SOS CV Statutes, to the extent possible, taking in consideration local context and their specific rules.

- b. Implement reforms on the hiring of Board and Committee members of MAs, by including term limits, vetting, requiring specific skills and expertise which would serve best the needs of the MA and that of SOS CV, introduce strict measure to avoid or monitor any conflict of interest, ensure that Board or Committee members are committed and available to fulfill their duties.
- c. Align hiring of leadership teams at all levels of the federation with specific needs at MA, IOR and IO levels, in order to expedite federation wide reforms.
- d. Strengthen the relationship between MAs and GSC, MAs and PSAs, by fostering an environment of mutual respect, partnership, and inclusivity, with the aim of removing power imbalances and the Global North / Global South divide, and acknowledging the significance of the local implementation for the success of SOS CV programmes.
- e. Implement Federation-wide policy to address the issue of cult of personality, and requiring all MAs to remove pictures, statutes, representation of any form, prayers or songs which contribute to glorify or sanctify individuals and their individual positions within SOS CV, past, present, and future.

**SEVEN: Effectuate diversity and representation through proactive inclusion from across the Federation in leadership positions and structures.**

Implement inclusive policies aimed at fostering representation and diversity across all levels of SOS CV especially the bodies or entities within the Federation meant to be representative of the Federation as a whole. This approach should comprehensively address various dimension of diversity, such as gender, regions, ethnicity, religion or belief, diverse abilities, and other diversities, through targeted initiatives that promote equal and equitable opportunities and eliminate historical barriers hindering the participation and representation of underrepresented groups especially at high and leadership positions.

## How to read this Report

### *Understanding report content with the Evidential Standard adopted by the ISC.*

The ISC has also submitted its Part Two Confidential Investigative Reports and Annexes (comprising 991 pages) to the International Senate and the Executive Board on 2 May 2023. Due to the confidential nature of its content, the ISC provides in this Report at Section 4 a summary of these investigative reports subdivided by SOS CV Region and by SOS CV MA. In providing these summaries, the ISC aims to provide the reader with information on the serious issues which have emerged without disclosing confidential or personal protected information. Statements, findings, and recommendations within this Report are necessarily informed to varying degrees on the basis of these confidential reports, and this Report should be understood in that context.

Where reporting, instances or accounts have been informed to the ISC and the ISC are reporting them here as part of its mandated investigative and reporting obligations, that will be made clear. Where what is written is a finding of the ISC, that will also be clear. The reader should understand that the inclusion of content in this report does not, in of itself, make it a finding of the ISC.

The ISC investigations and related work were conducted based on the “reasonable grounds to believe” evidentiary standard. As adopted, “reasonable grounds” means information has been collected which would satisfy an objective and ordinarily prudent observer that the alleged abuse, failure, or wrongdoing has occurred as described with a reasonable degree of certainty. Adopting and applying this standard was consistent with international standards and best practices when considering the attributing of individual responsibility in the context international human rights and humanitarian law fact-finding missions, inquiries, investigations. The reader must keep this crucial context in mind when reading.

### *Terminology*

Some of the terminologies used in this Report may be perceived by some readers as ‘outdated’ especially within the context of more contemporary SOS CV policy documents. Indeed, SOS CV is currently undergoing a process of implementing terminology more adherent to accepted best practices today. The ISC has tried as much as possible to adopt the new terms being developed by the organization, however, in some instances, we have opted

to use the terms as they were relayed to us when interviewing and or engaging with the individuals with whom we spoke. Below are terms and abbreviations which are used interchangeably throughout this report, with the relevant explanation.

*Beneficiaries/programme participants*: This term was used historically to describe children and youth under the care and support of SOS CV. Currently the preferred term is ‘children cared for and supported by SOS CV’.

*Child and youth care practitioners (housemothers/houseparents/mothers/aunts)*: These terms are historically used to describe the role of the individuals who are charged with providing care to children in the home settings of SOS CV and/or has a shared living space with the children and youth. Currently the preferred term is child and youth care practitioners, and or core care worker(s) and the ISC has in many instances referred to them as “child and youth CP(s)” or “CYCPs”.

*New leadership*: The ISC uses the term “new leadership” in the context of evaluation of leadership, accountability and governance, and segregating certain failings of SOS CV from the current leaders, and attributing it more to past and former leaders. By this term the ISC refers to the leadership changes that have occurred in the course of, and since, 2021, with new President, the new composition of the International Senate, and EB, particularly the CEO and current composition of EB which include the CEO and CPO who have joined in 2021 and 2023 respectively, and the current composition of the Management Council (MCO), which until 2021 was chaired by the President, but is currently chaired by the CEO.

*Use of some abbreviations to be understood as interchangeable.*

*MA v NMA*: The ISC will use the abbreviation MA (Member Association), however, the alternative use of NMA (National Member Association) may be used.

*IOR v IRO*: The ISC will use the abbreviation IOR (International Office Region), however, in some parts the alternative and outdated abbreviation IRO (International Regional Office) may be used.

*SOS v SOS CV*: The ISC will use the formal abbreviation of the organization’s name SOS CV (SOS Children’s Villages) to mean the Federation as an entity, however, in some instances, the informal use SOS may appear, or the term Federation.

## 1. SECTION ONE: BACKGROUND

### 1.1 The Appointment of the Independent Special Commission, its Mandate, and early work

- 1.1.1 The Independent Special Commission (ISC) was appointed and mandated by the International Senate (IS), the highest administrative organ of SOS Children’s Villages (SOS CV), following the publication of, and in response to, the Independent Child Safeguarding Review Global Report of June 2021 (ICSR) by the United Kingdom-based non-governmental organization (NGO) Keeping Children Safe, and the Duty to Act Report of 25 April 2021 (DTA) by Advokatfirmaet Wiersholm AS, a Norwegian Law Firm. Shortly thereafter, on 29 April 2021, the then-IS adopted a special resolution authorizing the President of the Federation of SOS CV to establish the ISC to review and investigate serious allegations and concerns pertaining to child safeguarding and asset safeguarding, including but not limited to corruption, management and governance failings, arising from the ICSR and DTA.
- 1.1.2 This decision was publicly announced on 6 May 2021 and the special resolution was confirmed by the newly elected IS on 1 July 2021, including establishing the ISC begin placed within the SOS Children's Villages [Safeguarding Action Plan 2021–2024](#)<sup>1</sup>. The Safeguarding Action Plan aimed to comprehensively address the key learning of recent years and was a continuation of previous endeavors to improve integrated child and asset safeguarding within the organization in a structured and carefully planned manner.
- 1.1.3 The appointment of the ISC – as a temporary measure with a temporary Mandate – was one of eight actions prioritized in the Safeguarding Action Plan 2021–2024. In that context, it should be emphasized that the work and reporting of the ISC, will not, and was not conceived to, resolve the issues and remedial measures required through the entire Action Plan.<sup>2</sup> In this context, the work of the ISC is a component of equal importance with other required actions, and its work and recommendations have

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<sup>1</sup> SOS Children’s Villages, Safeguarding Action Plan 2021–2024 (25 June 2021) Version 1. Available at: <https://www.sos-childrensvillages.org/getmedia/27ffd60d-1207-41ac-95ef-686cdf3973e3/Safeguarding-Action-Plan.pdf>.

<sup>2</sup> For the eight prioritized actions, see Safeguarding Action Plan 2021–2024, pp. 9–10.

reinforced other aspects of the Action Plan.

1.1.4 The ISC was mandated by the SOS CV IS to: (i) Assess, map and prioritize allegations and concerns raised, and initiate further investigations as deemed necessary; (ii) Based on the findings of the investigations, confirm whether or not misconduct has occurred, or whether or not the concerns are justified; and (iii) Assess in a broader sense the allegations and concerns regarding the areas of child safeguarding, safeguarding in general, usage of funds, compliance, management and governance and other areas it deems important, and recommend the appropriate measures to the IS. The ISC's Mandate was, primarily, to investigate the allegations mentioned in the DTA and ICSR reports.

1.1.5 In October 2021, the ISC started work with the appointment by the IS of SOS CV of the four commissioners:

- [Justice Willy M Mutunga](#), appointed as Chairperson, is former Chief Justice of the Republic of Kenya.
- [Justice Gita Mittal](#) is a former Acting Chief Justice of the Delhi High Court and Chief Justice for the High Court of Jammu and Kashmir.
- [Andras Vamos-Goldman](#) is a former Canadian diplomat and the founder and former Executive Director of Justice Rapid Response (JRR).<sup>3</sup>
- [Mona Ali Khalil](#) is a former UN Senior Legal Officer and Director of MAK LAW International.<sup>4</sup>

1.1.6 In a global message released in January 2022,<sup>5</sup> chairperson Justice Mutunga mapped out the imminent first tasks of the ISC to assemble an expert support team: including the [Coordinator](#), the [Secretary](#) and the [Chief of Investigations](#); to define and adopt its own [Terms of Reference](#) (TOR) independent of SOS CV; to develop its Standard Operating Procedures (SOP) to guide the investigations and analysis; as well as recruiting an experienced team of international investigators. The Chairperson also announced that the ISC, in accordance with its Mandate, would report its findings and

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<sup>3</sup> Andras Vamos-Goldman served until and resigned on 31 March 2022.

<sup>4</sup> Mona Ali Khalil served until and resigned on 31 September 2022.

<sup>5</sup> Global message from the ISC Chairperson, ISC, January 2022 <https://independentsc.org/isc-global-message-eng>

recommendations to the IS, as well as to the general public.

- 1.1.7 Between 21 October 2021 and 10 December 2021, the Commissioners recruited the Coordinator of the Commission and Chief of Investigations, with the Secretary of the Commission joining on 10 December 2021, to form the support team. The ISC started work with four Commissioners: Chairperson Justice Mutunga,<sup>6</sup> Commissioner Justice Mittal,<sup>7</sup> Commissioner Vamos-Goldman,<sup>8</sup> and Commissioner Ms Khalil.<sup>9</sup>
- 1.1.8 The support team comprises: Mr Thomas Foley, Coordinator, who joined the ISC in late November 2021 although his official start date is on 2 December 2021; Ms Million Berhe, Secretary, joined the ISC on 10 December 2021; Mr Glenn White, who served as Chief of Investigations from December 2021 until his resignation on 17 March 2022, when he was succeeded in late March 2022 by Ms Louisa Songwe; and Ms Arbenita Rrmoku, who joined in May 2022 as Legal and General Assistant, and became Legal and General Consultant from October 2022.
- 1.1.9 The ISC recruited its team of investigators: Ms Louisa Songwe (who then became Chief of Investigations); Ms Irina Urumova and Mr Timothy Bacwa joined on 17 March 2022; Ms Ingrid Fontenla joined on 21 March 2022. A fifth investigator Mr Daniel Jason Howard joined the team on 10 May 2022. Other support staff, providing administrative assistance, database management and analytical functions, were hired on an hourly as needed basis to help keep costs down.
- 1.1.10 For the purpose of effectively and independently prioritizing and streamlining its Mandate to meet the deadlines imposed on it, the ISC established three pillars of work:
- To evaluate the SOS CV policies and procedures for compliance with international standards and best practices;
  - To assess, map and prioritize allegations and concerns; to initiate further investigations as deemed necessary, to confirm whether or not misconduct had occurred, and report on its findings and conclusions;
  - To recommend appropriate measures to the IS.

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<sup>6</sup> Justice Mutunga took up his position as Chairperson of the ISC formally on 28 September 2021.

<sup>7</sup> Justice Mittal joined the ISC on 5 October 2021.

<sup>8</sup> Commissioner Vamos-Goldman served from 1 October 2021 until his resignation on 31 March 2022.

<sup>9</sup> Commissioner Khalil served from 1 October 2021 until her resignation on 30 September 2022.

1.1.11 The DTA and ICSR reports, and the Child Protection Commission (ICC)<sup>10</sup> all give a history of SOS CV as an organization that is characterized by internal tensions, strife, and has definite factions. The ISC was aware of these problems, especially that a new leadership and a new IS could not remedy these divisions. By "New Leadership", the ISC refers to the leadership changes that have occurred in the course of and since 2021, with new CEO, new President, and the new composition of the International Senate. It also refers to the current composition of the EB which include the CEO and CPO who have joined in 2021 and 2023 respectively, and the MCO. It is clear to the ISC that its findings and recommendations are central to the survival of the organization, the welfare of its beneficiaries, dedicated staff and other partners and stakeholders, and to SOS CV's important work in 137 countries and territories globally in which it operates. The ISC report will have a vital impact on children, families, communities, and those responsible for misconduct. The quest for justice for all these stakeholders is anchored on the perceived and real independence of the ISC, preservation of which has been the guiding principle of the work of the ISC

## **1.2 Independent Child Safeguarding Review Global Report**

1.2.1 In 2016, after serious allegations of child safeguarding (CS) incidents concerning four Member Associations (MA(s)) of the worldwide SOS CVs in Africa, Asia and Latin America emerged, the IS commissioned a review to find ways to address the complex topic of historical abuses including finding 'ways to support victims on their path toward healing and to ensure organizational learning with the view on programmatic improvement'.<sup>11</sup> The United Kingdom-based safeguarding NGO, Keeping Children Safe, was tasked with carrying out the review, and in early 2021 they completed their review and presented the "Independent Child Safeguarding Review Global Report (ICSR)."

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<sup>10</sup>The Child Protection Commission (ICC), also known as the Klasnic Commission and Austrian Commission, chaired by Waltraud Klasnic (former Governor of Styria), is a commission set up in 2021 and mandated separately by SOS CV Austria only, without the involvement of other SOS CVs, the IS, or the IO, to investigate allegations of child protection violations in specific countries. The ICC is discussed further in Section 2 below.

<sup>11</sup> Independent Child Safeguarding Review Global Report, Introduction, p. 6.

1.2.2 The ICSR did not intend to provide an investigation into specific historical child abuse cases but was primarily established to better understand the causes contributing to the incidents, to analyze the organization's responses, and to make recommendations for improvement.<sup>12</sup> Therefore, it anonymized the cases summarily referred to. The main report was 34 pages long and was supplemented by confidential Country Case Review Reports on the four countries they focused on in Africa, Asia and South America regions.

### **1.3 Duty to Act Report prepared by Advokatfirmaet Wiersholm AS**

1.3.1 In November 2020, Advokatfirmaet Wiersholm AS (Wiersholm), a Norwegian Law Firm, was retained by eight Promoting and Supporting Associations (PSAs)<sup>13</sup> including the PSAs of SOS CV Norway and SOS CV Iceland, with the support and endorsement of six other PSAs, to 'conduct a private investigation and render legal advice to that respect'.<sup>14</sup> The investigation also addressed allegations of child abuse, governance failings and focused on misuse of funds. Wiersholm released the report, called the Duty to Act (DTA) report, on 25 April 2021.<sup>15</sup>

1.3.2 In contrast to the ICSR, the DTA is over 350 pages long and contains confidential annexes reporting details of incidents investigated. The DTA was initiated as a response to 22 allegations arising from the Speak Out Loud platform which had been established in September 2020<sup>16</sup> by SOS CV Belgium, SOS CV India, SOS CV Estonia, SOS CV Colombia, and SOS CV Netherlands,<sup>17</sup> in order to provide a platform for all within the Federation to speak out anonymously or otherwise on issues affecting the Federation. The first messages posted by the initiators of the platform stated that over 40 Federation leaders had raised their voice to bring attention to the fact that the Federation was struggling with failures in governance structure and a culture lacking

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<sup>12</sup> Cf. ICSR, Introduction, 6.

<sup>13</sup> PSAs are independent national associations and members of the SOS Children's Villages Federation. See 2.1.21 below for more details on PSAs

<sup>14</sup> The DTA Report, Part I, Introduction and Summary, p 11.

To date, and despite requests, confirmation of the other six PSAs has not been provided to the ISC.

<sup>15</sup> SOS CV occasionally refers to this report as the Wiersholm Report.

<sup>16</sup> The first message on the platform was posted on 10 September 2020.

<sup>17</sup> The National Directors of these five MAs are listed on the platform.

trust, participation and reliability, and calling for urgent cultural change.<sup>18</sup>

1.3.3 The ISC held initial briefings with Wiersholm, hoping to establish a working relationship in order to avoid duplication of investigative efforts, and invited Wiersholm to share the source material underlying their investigation and report. However, for reasons of confidentiality, protection of their whistleblowers from retaliation, and conflicts of interest, Wiersholm decided it was not able to share the source material underlying their investigation and report with the ISC or to invite whistleblowers to contact the ISC.

## 1.4 **ISC Terms of Reference**

1.4.1 Upon their appointment on 1 October 2021, the Commissioners immediately set out to draft the Terms of Reference (TOR) of the ISC, in order to define the parameters of:

- the ISC’s Mandate;
- its objectives and guiding principles;
- its scope of activities and methods of work; and
- its reporting framework.

1.4.2 The TOR were finalized through the collaboration of the Commissioners and support team, and shared with the President of the SOS CV, and the CEO of the GSC on 14 December 2021. Both welcomed and approved the TOR and their content. Both, with their offices, provided helpful clarifications regarding the various definitions of the different bodies of the Federation and helpfully explained the complex structure of the Federation. Relevant parts were refined to reflect those clarifications. This consultation aided the ISC’s work and contributed to the TOR prior to their wider distribution, while the parameters of the work of the ISC and measures to ensure its independence were set.

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<sup>18</sup> First two emails from Speak Out Loud platform sent to the President, Vice President, Senate Members, and over fifty (50) board chairs of Member Associations, National Directors, and honorary members on 10 September 2020.

## 1.5 ISC’s Classification and Tiering (Prioritization) of Allegations, and Strategic Investigation Plan

1.5.1 Given the nature of the allegations (many of which were historical) and their complexity, as well as the many organizational challenges that the Federation had been facing, it was evident that the scope of activities mandated of the ISC was too broad to comprehensively reported on within the initial six month timeline mandated. A primary task for the ISC when fulfilling its Mandate “to assess, map and prioritize allegations and concerns” was to produce a logical system of consistent criteria that would allow identifying certain allegations to be prioritized as Tier 1 allegations and to develop the Strategic Investigation Plan to structure the work and resources required. The Strategic Investigation Plan is kept confidential to the ISC with details only shared internally.

1.5.2 It was decided to first identify and focus on the most serious and/or complex historical cases, which could be indicative of the wider issues or instances of the root of the failures, identified in the ICSR and DTA reports. Despite this prioritizing, the ISC was open to investigate any allegations brought forward during the period that fell within its Mandate. As a first step, the scope of investigations was defined according to three parameters:

Time: existing historical allegations, and any other allegations brought to the attention of the ISC until the end of its Mandate.

Geographical: worldwide, wherever the SOS CV conducts or has conducted operations.

Subject matter: any misconduct which has occurred in connection with the activities of the SOS CV, and which falls within any of the following seven categories:

- child abuse, and gender-based violence;
- failures of child safeguarding;
- failures of asset safeguarding;
- other safeguarding failures in general;
- misuse of funds, and corruption;
- failure to protect whistleblowers against retaliation;

- mismanagement or governance failures pertaining to any of the above.

*Materiality:* Allegations were also considered against a fourth parameter, 'materiality' (seriousness, gravity, frequency, intersecting wrongdoing, indications of a wider pattern and other linked factors).

1.5.3 The result of this analysis was condensed into three main categories of work:

- a. A mapping exercise of the ICSR and DTA reports:
  - An in-depth understanding of the ICSR and DTA reports.
  - Identification of the cases and allegations mentioned in the reports.
  - Identification of what actions SOS CV took in each case or allegation identified.
  - The extent to which these actions were implemented by the Federation or its entities.
  - Identification of those allegedly responsible for the wrongdoing or abuses and actions taken against them.
  - Identification of high-risk member associations with a history of un-addressed systemic failures and structural weaknesses.
  
- b. Prioritization of the cases to be investigated or reviewed, based on:
  - Seriousness and prevalence of incidents and allegations of child and asset safeguarding violations.
  - The fact that allegations were not properly investigated or that investigations were not completed, including serious allegations that were not investigated due to lack of cooperation by a member association, International Office Region, or International Office.
  - Cases involving allegations of impunity, and/or lack of accountability of SOS CV personnel in leadership positions at the member association, International Office Region or International Office.
  - Cases amounting to criminal conduct.
  - Cases that showcase gaps and or shortcomings of the organization's rules, policies and procedures that render the organization vulnerable to child safeguarding and asset management misconduct, abuses and crimes.
  - Cases that address lack of whistleblower protection, witness confidentiality, and/or survivor support.
  - The timing of the allegations/case, with a priority for new and/or unresolved cases.
  
- c. Serious cases referred to by SOS CV; these were assessed based on the prioritization in category 2 above and following the SOP.

1.5.4 The three categories were further refined by geographical and subject parameters as well as methodical criteria. This method, the Strategic Investigation Plan, was included in the SOP, as a dynamic instrument to be regularly reviewed and updated as required as the ISC's investigations developed. Information, administrative steps and factors influencing the decision-making process, as well as the planning and the complete documentation of ensuing activities, are stored in the ISC dedicated Case Management, Evidence and Data Management System.

## **1.6 Creation and Assessing Scope of Mandate**

1.6.1 As detailed above (1.1.1 to 1.1.4), the Mandate of the ISC is broad and all encompassing, to the extent that the IS authorized the ISC to interpret its Mandate and to establish its own TOR independently. In view of the time constraints and limited resources available for the implementation of its Mandate, the ISC undertook a thorough mapping of the allegations contained in the DTA and the ICSR, to prioritize those it would focus on.

1.6.2 The ISC is not a judicial, criminal, human rights, or armed conflict investigative body. The ISC's primary functions are to investigate, report and make recommendations to the IS, its mandating entity, related to child safeguarding failures, asset safeguarding failures, lack of governance aspects, incidents of corruption and mismanagement of funds, and in general to investigate incidents of serious misconduct within the SOS CV Federation. In fulfilling these functions, the ISC had to conduct itself primarily as an investigative fact-finding body. However, certain aspects of its work required it to undertake a function akin to that of an auditing body. This is reflected in the work of the expert team of investigators that joined the ISC, with expertise investigating aspects of both child safeguarding and asset safeguarding. The hybrid functions entrusted upon the ISC were unique. This was not envisaged when mandating the ISC. The ISC has investigated alleged abuses, failures and other wrongdoing independently, objectively and impartially, with the utmost adherence to the integrity and fundamental fairness of the process; the dignity and safety of survivors, witnesses, whistleblowers and other persons; the due process rights of all involved; and the interests of justice, in accordance with its TOR and guiding principles as well as relevant or applicable international standards and best practices.

1.6.3 The ISC investigated alleged abuses, failures and other wrongdoing reported to it that related to the work of SOS CV, the GSC, MAs and/or PSAs, and fell within the ISC's Mandate. Allegations that fell within the following categories were investigated or examined: safeguarding failures, child abuse, and gender-based violence; economic misconduct or other failures including the misuse or misappropriation of funds; failures to support whistle-blowers and protect them against retaliation; and other mismanagement or governance failings. The ISC investigated or examined allegations with consideration to whether such allegations were: reported in the ICSR and DTA reports referred by the GSC; received by MAs and/or PSAs; and submitted directly to or identified by the ISC.

1.6.4 The ISC also extensively reviewed corrective or remedial measures taken by the wider SOS CV, CVI, GSC, MAs and PSAs, including: the extent to which any previously alleged abuses, failures and other wrongdoing have been redressed; the effectiveness of such corrective or remedial measures; and any further corrective or remedial measures which the ISC deemed necessary to recommend. This included reviewing the internal oversight and investigation functions, as well as the investigative activities, of the CVI, GSC, MAs and PSAs for compliance with international standards and best practices.

1.6.5 The ISC investigation included inquiries into, and engagement with, the following entities, and individuals:

- SOS Children's Villages International (the General Secretariat, including the International Regional Offices);
- SOS Children's Villages International Senate;
- SOS Children's Villages Member Associations;
- Staff of SOS CVI and of Member Associations;
- SOS Children's Villages National Associations and Promoting and Supporting Associations;
- Staff of SOS Children's Villages Promoting and Supporting Associations;
- Whistleblowers, survivors, witnesses, and previous SOS CV employees;
- Current and previous leaders and members of the Senate; and
- Other stakeholders and third parties in keeping with the objective of the ISC.

## 1.7 Pillars of Work and Parallel Approach

- 1.7.1 In order to conclude its work despite the challenges in setting up ISC infrastructure and conducting independent recruitment,<sup>19</sup> the ISC worked on all three pillars of its Mandate in parallel by: conducting in-person visits to the SOS CVI in Vienna and in Innsbruck as well as conducting virtual meetings with the five SOS CV International Office Regions (IORs) and their International Directors Region (IDRs) and with priority MAs and PSAs and their National Directors (NDs); initiated substantive investigations into the Tier 1 allegations from the DTA and ICSR reports; received new case referrals from SOS CVI; and elaborated the nine recommendations set out in Part III of its Interim Report on how to strengthen SOS CV's prevention, response and accountability mechanisms. On 30 June 2022, the ISC submitted its Interim Report (ISC-IR) to the IS and senior leadership of SOS CV addressing the three pillars of its Mandate, with particular focus on pillars one (evaluation of policies and procedures) and three (recommendations). The ISC Interim Report is addressed in more detail in Section 3 below.
- 1.7.2 The ISC initially prioritized the assessment of the SOS CV policies and practices for compliance with international standards and best practices. The organization was in the process of implementing several new and updated policies and guidelines to ensure the principles of 'do no harm' and 'the best interests of the children' under their care and protection, which the MAs and PSAs were expected to implement. To aid in this process, the ISC undertook an objective evaluation of the guidelines to enable the SOS CV to achieve the highest standards in child protection, while ensuring fairness and transparency to those in the administration.
- 1.7.3 By 24 March 2022, the ISC had concluded its preliminary assessment of the efforts and progress being made by SOS CV to bring its policies, procedures and practices into compliance with international standards and best practices and to strengthen SOS CV's mechanisms to prevent and respond to allegations of abuse, failings and other wrongdoing. This preliminary assessment was made without prejudice to the final evaluation and recommendations upon completing the independent review and

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<sup>19</sup> Details of these processes are provided in Section 6 (Lessons Learned) and Annexes 1 and 2 below.

evaluation of SOS CV policies, procedures and practices as well as the ISC's on-going investigations into the allegations of abuse, failings and other wrongdoing mentioned in the DTA and ICSR reports.

- 1.7.4 At the same time, the ISC advanced the second pillar of its Mandate, by analyzing the Tier 1 allegations mentioned in the DTA and ICSR reports and prioritizing the most serious allegations.
- 1.7.5 Under the third pillar the ISC had identified several concrete recommendations for strengthening SOS CV's prevention, response, compliance and accountability mechanisms, which were elaborated further with specific proposals and concrete recommendations. The ISC finalized its evaluation of SOS CV's policies and procedures and provided recommendations in its Interim Report, submitted to the IS and EB on 30 June 2022 (ISC IR),<sup>20</sup> at this stage without any involvement from the organization. However, after submission of the ISC IR several consultations were held with the GSC and CVI personnel after the Interim Report had been submitted to the IS, the President and the EB (CEO).
- 1.7.6 The consultation process assisted the organization in clarifying further the recommendations and to discuss implementation processes. In this way, the ISC ensured that its interim evaluations and recommendations – provided without prejudice to this final reporting – were reached independently.

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<sup>20</sup> Please see further details on the Interim Report in Section 3 below.

## **1.8 The Stages of the ISC's Work**

- 1.8.1 At the time the ISC was appointed, the SOS CV was experiencing a crisis due to the publication of the DTA and ICSR reports, and the allegations therein. In order to address the crisis and allegations, the ISC decided to communicate the actions and measures it was taking to a variety of stakeholders including: survivors, whistleblowers, staff members, donors and funders to ensure that these stakeholders were made aware of the steps being taken to address the situation and to maintain transparency and accountability throughout the process. This was an important element in addressing concerns of stakeholders and maintaining their trust and confidence in SOS CV's efforts to address the crisis as well as demonstrating the ISC's continued contribution while also conducting its parallel investigations. The ISC also decided to provide periodic updates on its progress, on the analysis of the organization's policies and procedures, assessment of the level of implementation, and overall progress to these stakeholders, while maintaining its policy of not engaging in media communications and maintaining confidentiality regarding the details of its work until the submission of its final reports. These updates were published on the ISC's website, and provided to the SOS CV's IS, the office of the President, and CEO's office.

### **A. From 29 April to 1 October 2021 including establishing the ISC guiding principles.**

- 1.8.2 As stated above, the IS had resolved as early as 29 April 2021 to appoint an Independent Special Commission. Due to internal Federation divisions, the election of a new President and Vice President as of June 2021, and change in Senate members, it took six months until the team of four Commissioners, which eventually started the mandated work, was appointed. This period was necessarily focused on establishing the principles of absolute independence and impartiality of the ISC and avoiding the composition of a commission with conflicted members (see "Formation of the ISC" section above).

### **B. From 1 October 2021 to April 2022 including visits to Vienna and Innsbruck International Offices.**

- 1.8.3 This period was primarily dedicated to the preparatory tasks mentioned in previous

paragraphs, such as setting up of the infrastructure of the ISC, recruitment of its support team and expert team of investigators, defining its TOR on the basis of its Mandate, formulating its SOP and Strategic Investigation Plan as well as establishing lines of communication between ISC and its team on the one hand and SOS CV stakeholders on the other hand (*see also section 1.17 “Early work including visits to Vienna and Innsbruck” below*).

### **C. From April to 30 June 2022**

1.8.4 During this period, the ISC and its team of investigators started their work of reviewing and evaluating the existing policies and procedures of SOS CV, on the basis of existing documents, prior reports and action plans, and concurrently started its investigative work. The Commissioners were required to provide an interim report on the progress achieved. The Interim Report was provided to the IS, the President and CEO office on 30 June 2022 and covered the interim results of evaluating the policies and procedures thus far applied by the SOS CV, the progress of the investigations, and interim recommendations for more efficient, effective and humane prevention, response and accountability on safeguarding issues within the SOS CV. Having conducted its work from October 2021 to June 2022, and with the publication of the Interim Report, the ISC had essentially fulfilled two of the three pillars of its Mandate within nine months of beginning its work (*see also section 1.18 “Early Regional and MA Outreach” below*).

### **D. From July 2022 to December 2022**

1.8.5 During this period the ISC received valuable feedback on the Interim Report from the President, the IS, the CEO and the GSC and CVI of the SOS CV. The ISC Support Team, and Team of Investigators also began substantive investigative efforts including engaging in numerous interviews and cooperation meetings with individuals, mostly conducted by means of remote conferences. In parallel, the ISC team reviewed thousands of pages of relevant documents, conducted nearly 175 interviews and meetings by end of the December, and travelled to Ethiopia, Kenya, Panama, India, and Nepal (in this order). ISC team members travelled to Panama for the second time at the end of December. For each of its MA related investigations, the ISC tried to tie off as much as possible several lines of enquiries by 31 December 2022. Details of the

investigation into these and other countries are provided in the respective MA-related confidential investigative reports as summarized below at Section 4 and contained in the confidential Part II of this final report.

### **E. From January 2023 to 31 March 2023**

1.8.6 By this stage, the ISC had essentially finalized most of its substantive investigative work. This period was primarily devoted to writing the Final Report. The ISC team also undertook two field missions to Cambodia and Vietnam. The work of the ISC would not have been complete without a visit to Cambodia, and it had not been possible to arrange one at an earlier time. The ISC had reached out to SOS CV Cambodia when it started its investigative work, however, the MA had been in dispute with both the IO and IOR Asia.

1.8.7 The on-going conflict among SOS CV Cambodia, IO, and IOR Asia, made the work of the ISC more difficult. SOS CV Cambodia was unsure of the independence of the ISC's investigative work, fearing that there could be covert influence from the IO and/or IOR Asia. This led to a breakdown in communications necessitating a protracted period of communication with SOS CV Cambodia to mend relations and to build trust and reassure the leadership of the importance of the ISC's mandated work, and most importantly, of its independence from the GSC (IO, IOR Asia, and EB) the IS, and other stakeholders. Further details are provided in the summary of the confidential investigative report regarding SOS CV Cambodia at Section 4 below.

1.8.8 Due to this rather turbulent start, having to accommodate competing priority work, as well as the availability of the required individuals for the meetings schedules, the ISC was not able to conduct a field mission to SOS CV Cambodia until February 2023.

### **1.9 Early work including visits to Vienna and Innsbruck**

1.9.1 On 9 March 2022, the ISC together with SOS CV established and convened the first meeting of the ISC Liaison Coordination Group, comprising members of the key teams

and departments at SOS CV GSC.<sup>21</sup> The meetings allowed for open dialogue between the ISC members and internal GSC staff, which enabled a wide range of early preliminary issues to be addressed in an open and transparent way. These issues included: identification and collection of incident management related material from the GSC; meetings with regional and priority MAs; coordination with the CVI Human Resources department regarding ISC's planned visit to the GSC and the IO in Vienna and Innsbruck, to meet with the then current executives and employees for investigative purposes.

- 1.9.2 The ISC team visited the SOS CV's GSC and IO in Vienna and Innsbruck from 6 to 15 April 2022, with the objective of fulfilling the first pillar of its Mandate. During the visits the ISC team met with the CEO<sup>22</sup> the then COO, the former Head of ICL,<sup>23</sup> and other directors, senior managers, and heads of departments (see Annex 1).
- 1.9.3 The visit offered an opportunity to understand the strengths and weaknesses of SOS CV's handling of incidents, to identify problems and demonstrate progress made in respect of in-practice implementation of current policies, procedures and practices; to fill gaps and address failings identified in the DTA and ICSR Reports; and identifying high-risk IORs and MAs.
- 1.9.4 Furthermore, the ISC was able to evaluate the Federation's document management and storage system. Prior to the visit to the GSC, the ISC had requested numerous documents from SOS CVI relevant to its mandated work, and experienced notable delays in receiving the requested documents. During the visit, it became clear that the delays in the provision of documents – which had a knock-on effect delaying the work of the ISC – were partly attributable to the way in which the document management system was set up and structured. This informed further recommendations to overhaul

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<sup>21</sup> The members of the Group included the heads of SOS CVI ICL, CS, Global Security and Safety, HROD, Programmes and Ombudsperson, as well as a representative from CEO office. The representative of CEO office was assigned to serve as the main contact person between the ISC and SOS CV. She has been highly instrumental in facilitating the work of the ISC.

<sup>22</sup> Throughout the first four months of its work, the ISC held monthly briefings with the CEO. Once the ISC entered the investigative phase of the Mandate, it limited its interactions with the CEO to a small number of subsequent meetings on an as-needed basis.

<sup>23</sup> The ISC notes the significant and impartial assistance that the former Head of ICL provided to the ISC prior to her departure, and the dedication to the Federation that underpinned her cooperation.

this system, under ISC Interim Report Recommendation 6.

## **1.10 Early Regional and MA Outreach**

- 1.10.1 Also in April 2022, the ISC conducted similar virtual meetings and briefings with the IORs and the high-risk MAs. By concluding these meetings as early as April 2022, the ISC was able to conduct the evaluation of SOS CV policies and procedures expeditiously. Subsequent working-level meetings were held with the respective liaison person from each of the five regions (See Annex 3).
- 1.10.2 The ISC held further briefings and meetings with the IDRs of the five regional offices of the GSC: the IOR Asia office is based in Faridabad, India; the IOR ESAF main office is based in Addis Ababa, Ethiopia, with branch office in Nairobi, Kenya; the IOR WCAF/WCNA main office is based in Dakar, Senegal, with branch offices in Lomé, Togo, and Casablanca, Morocco; the IOR LAAM main office is based in La Paz, Bolivia, with branch offices in Montevideo, Uruguay, and San José, Costa Rica; and the IOR EUCEM (CEE, CIS and Middle East) main office is based in Vienna, Austria, with branch offices in Amman, Jordan, Tallinn, Estonia, Skopje, North Macedonia and Almaty, Kazakhstan. The five regions are managed by their respective IDRs (See Annex 4).
- 1.10.3 With the above, the ISC essentially successfully established connection and concluded the preliminary meetings with all relevant stakeholders. Furthermore, subsequent country specific and/or region specific interviews and meetings were held in connection with the investigative work of the ISC, details of which are provided in Section 4 below.

## **2 SECTION TWO: A New Dawn of Opportunity: A Pathway for the Federation's Leadership to Implement Social Reforms**

### **Part A: Political Will and Commitment for Social Reforms, Leadership and Governance issues**

#### **2.1 Purpose**

- 2.1.1 The ISC commends the exceptional level of commitment and care demonstrated by SOS CV staff members worldwide, recognizing their remarkable efforts for the benefit of children and young adults in their care. The dedication of these individuals to the SOS CV mission is truly admirable. The ISC acknowledges the noble work carried out by the Federation thus far and recognizes that without the unwavering commitment of every national to individual member of the Federation – past and current – the work of SOS CV would not be possible.
- 2.1.2 In this section, the evaluation provided by the ISC aims to help ensure the Federation’s work as a leading global childcare organization, and its compliance with current international standards and best practices. Furthermore, the ISC recognizes that some of the work carried out by SOS CV is unparalleled and unique, and as a leading organization in the care of children and young people, it is expected to adhere to higher standards than other organizations, and even looked upon to set new standards to follow by other international organizations focused on the care of children and young or vulnerable adults. Thus, the following evaluation should be viewed as a roadmap to identify and address the gaps in the organization, allowing it to provide high-quality services for children and young adults, as it enters a new era of governance, transparency and accountability, with new leadership at its helm.
- 2.1.3 The ISC recognizes that a significant portion of this report, and specifically in this section, relates to instances of past failures under past leadership. However, in the wake of the last several challenging years for SOS CV, expectations on current and future leadership are high. Certain practices and standards of working, attributable to the previous leadership, continue to exert their influence on the current leadership and the system surrounding them. The new leadership faces a herculean task ahead and must honestly recognize and confront past failures of the Federation, in order to meaningfully

improve for the good of its legions of staff and beneficiaries.

2.1.4 The ISC had the pleasure of engaging with a large number of SOS CV staff during the course of its mandated work. As of this final reporting, it conducted 188 meetings and interviews with individuals at all levels of the organization in support of its investigations, and participated in many more meetings during its Federation education phase, evaluation of policies and procedures, and implementation of its interim recommendations.<sup>24</sup> Despite initial challenges and reluctance to speak openly due to past non-ISC related investigations and incidents of reprisal against whistleblowers, both current and former SOS CV staff members were willing to share their experiences and knowledge regarding the organization. The ISC provided individuals with an opportunity to express themselves by discussing their roles, challenges, and commitment to the Federation and the well-being of its beneficiaries. The ISC team was emboldened by the level of openness displayed by many individuals during these conversations, motivated by commitment to the shared purpose of the organization and its commitment to its beneficiaries.

2.1.5 Despite this commitment to the organization, several individuals expressed disappointment and disillusionment with the leadership of the organization, particularly in connection with the numerous historical incidents of child safeguarding that have been reported in the ICSR and DTA reports. They did not see merit in yet another investigation, citing non-compliance with previously made recommendations. There lies a shared fear that the ISC's Final Report will suffer the same fate and be shelved without any action being taken. This fear was shared with the ISC by many within the organization.

2.1.6 It is in light of these concerns that throughout the duration of its Mandate the ISC had to confront a recurring question: Is the ISC just one among a series of investigative and audit bodies whose reports remain unimplemented? Will its efforts be in vain, and will its report suffer the same fate as other reports? What difference will the Federation allow the ISC to make?

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<sup>24</sup> See more details on the ISC Interim Report in Section 3 below. See also Annexes 2, 3, and 4 for lists of some of the meetings conducted.

## 2.2 Observations on organizational reforms and leadership

- 2.2.1 Social reforms bring about fundamental changes in societies and organizations. Reformism strengthens the status quo. A government, a corporate entity, a civil society organization such as an international non-governmental organization (INGO), social movements, and political parties may adopt documents that show commitment to social reforms. For example, codes of conduct for organizations reflect values such as incorruptibility, accountability, transparency, integrity, human rights, social justice, equity and equality. The will and commitment of organization leadership reflected in meaningful reforms is indicative of developmental progress, be it, as in the case of SOS CV, at the International, Regional or National Association level of the Federation.
- 2.2.2 Reformism is a well-established means of change. External help is called in the form of professionals or other qualified individuals. Examples of such external interventions are Commissions of Inquiry, Constitutional Commissions, Task Forces, Financial Audits, Independent Commissions, among others. These experts are called in to deal with what are seen to be the issues afflicting the governments and organizations under consideration. Rarely are internal strategies adopted because the leadership(s) want to plead their impartiality in these issues. Invariably leadership is not, and cannot be, impartial. As most transformational changes are driven by externalities rather than internal processes, these external interventions become inevitable and vital.
- 2.2.3 The leadership could be the root cause of the problems but would not admit it because of the interests involved. Various strategies are then used as *safety valves* to guard and protect the status quo. Such strategies give the leadership time to respond to the *resistance for change* they face. Whatever recommendations are made by these external strategies are then either selectively implemented or undermined. Some governments and organizations owe their existence to these stopgap concessions which they invariably claw back. The expense involved in implementing these external – yet ultimately hollow – strategies is staggering.
- 2.2.4 Meaningful reforms must be grounded in the core ideals, vision, and values of the organization, otherwise they will be meaningless and inconsequential, and fail to address the root cause of the problems. Such meaningless reforms come out of a culture of an organization that is comfortable with the status quo, even if detrimental to the

core values to which it is grounded. In all matters of meaningful reform, including SOS CV, leadership plays the pivotal role. Do they keep their eyes on the prize to respect, uphold, protect, and humanize the values at the core of the Federation? Or do they focus on material and personal interests, compromising the Federation’s values in the process.

## **2.3 The Federation’s Leadership and Governance – Fundamental structural and governance failures of the Federation**

2.3.1 The DTA report<sup>25</sup> both in its “Introduction and Summary” portion, and in the part on “The Federation’s governance and compliance systems”<sup>26</sup> addresses issues of leadership and governance. It is worth noting that the DTA investigation was not commissioned nor mandated by the IS of the Federation, but by some of its stakeholders, namely a group of eight of the PSAs<sup>27</sup>, two of which were SOS CV Norway and SOS CV Iceland, while the other six PSAs involved in the commissioning of the DTA have remained anonymous. The ISC has attempted on a few occasions to confirm who the remaining PSAs were, with no success. It is rather problematic that the other PSAs have remained anonymous, and the reasons for this remain unclear, although the ISC suspects it is, in part, an attempt to not widen any perceived gaps, or actual tensions, between the PSAs, the Global North-South of the Federation, other influential MAs, and/or former-leadership. The ISC considers their continued anonymity as not conducive to transparency and accountability, however, this approach is consistent with the several issues of division and conflict within the organization identified by the ISC.

2.3.2 For various reasons, including the efficiency of its investigative efforts, the ISC determined that an effective early task should be to obtain the underlying source material used by the Wiersholm law firm supporting their recommendations and findings when producing the DTA report. The ISC commenced communications with the Wiersholm firm to both hear their lessons learned from their investigation, obtain

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<sup>25</sup> “A Duty to act”: Investigations of SOS Children’s Villages-Report, 25 April 2021. There is an unpaginated document (11 pages long) titled “Private and confidential: Executive Summary- Wiersholm Independent Report” that is dated 27 April 2021.

<sup>26</sup> Ibid; 310-330 of the “A Duty to Act.”

<sup>27</sup> The DTA was commissioned by 8 PSAs. The ISC is aware that SOS CV Norway and SOS CV Iceland were part of the commissioning group, but it does not have knowledge of the remaining PSAs.

the underlying source material, and seek assistance in inviting the whistleblowers that informed their investigation to contact the ISC. However, citing duty of confidentiality and related obligations, the Wiersholm firm determined it was not able to share the source material with the ISC or to invite whistleblowers to contact the ISC. Overcoming this substantial hurdle was an essential first step for the ISC investigation to progress. Provision of the underlying source material would have helped the ISC to have access to the whistleblowers, relevant evidence and documents as an advanced starting point, thus saving time and resources.

2.3.3 One of the initial tasks of the Commissioners and Support Team of the ISC was to thoroughly review the DTA report and to practically assess the task ahead of the ISC. From that review, significant themes – even agendas – are clearly apparent from the just under six-month DTA investigation and report.<sup>28</sup> The DTA is extremely critical of the leadership that in its opinion comprises the “*President, Vice-President, Senate, employed executives at an international, regional, and national level.*”<sup>29</sup> It is worth noting that there has been changes of some of the leadership positions, with the appointment of new leaders and the establishment of new roles since the DTA report, however, one can also include members of the GA and Management Council in the category of leadership, and influential Senate level committees such as the Leadership Selection Committee (LSC) responsible for executive level hiring, oversight, and termination.

2.3.4 The Management Council (MCO) is an operational body chaired by the CEO as of 2021. Prior to 2021, the MCO was chaired by the President and this was changed following a motion presented at the General Assembly held on 22 to 24 June 2021. It is mandated to act by, and is accountable to, the IS. This is considered as having the effect of strengthening decisions by the EB and “*gives leverage for their implementation*” of decisions in the wider Federation.<sup>30</sup> It is comprised of the EB, nine representative members from across the MAs and representatives of the International Youth Coalition. Thus, it appears the source of ‘executive level’ authority is derived

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<sup>28</sup> Ibid; the “A Duty to Act.” report

<sup>29</sup> Ibid.

<sup>30</sup> See Management Council description at <https://www.sos-childrensvillages.org/who-we-are/organization/management-council>.

from a combination of positions and governing bodies. The composition of the MCO has also undergone changes since the DTA report.

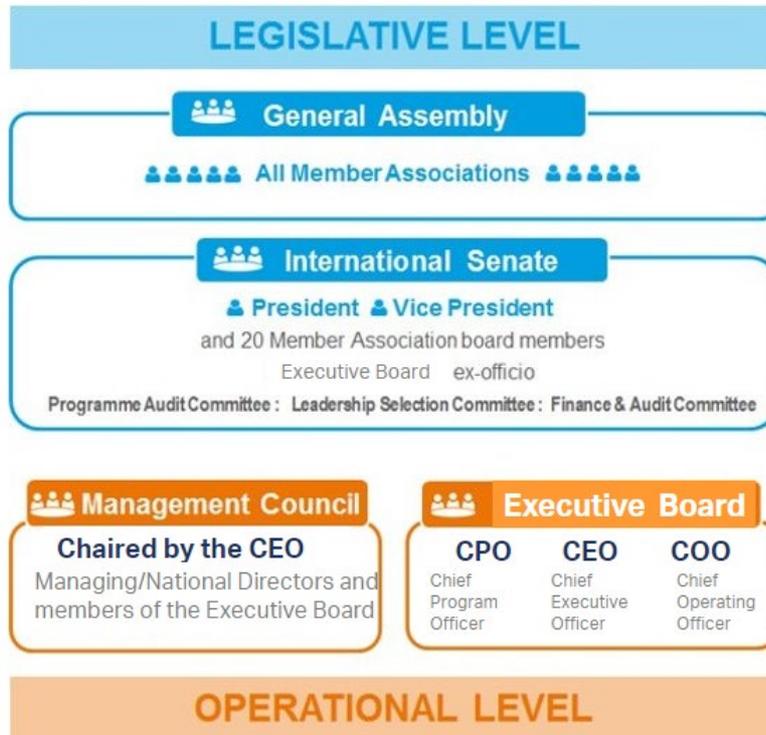


Figure 1. Current composition of SOS CV leadership

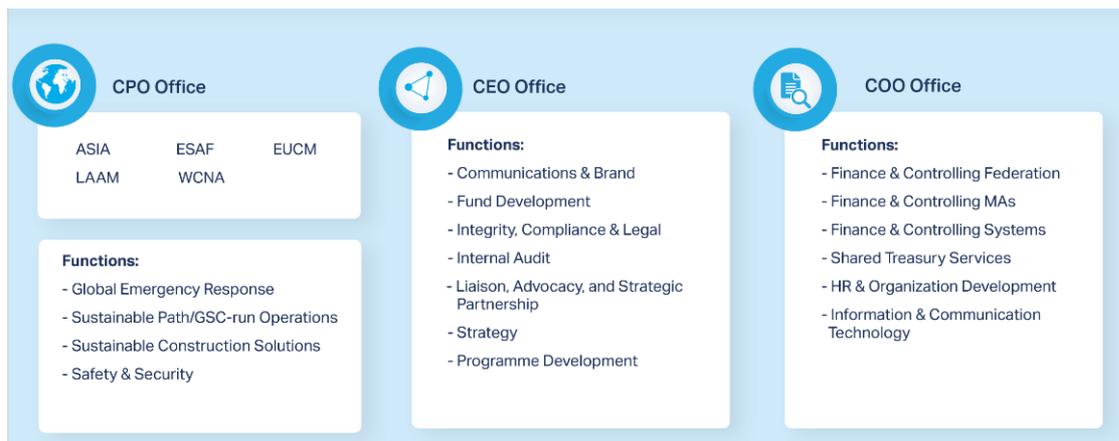


Figure 2. Functions of the current Executive Board as of 31 March 2023.

- 2.3.5 There is no structured hierarchy among the EB, however, the executives at the three positions do not appear to exert the same authority, while the GSC, under which the functions of the EB (CEO, COO and CPO<sup>31</sup>) fall, exerts considerable influence and exercises considerable discretion at the international level. The GSC is responsible for implementing strategic decisions of the IS and GA, as well as developing and monitoring Federation policy and procedures. Its composition includes the IO in Vienna and Innsbruck and IORs across the Federation regions (*see also* Role of the GSC later in this Section).
- 2.3.6 The DTA was critical in its assessment of the then and previous Federation leadership, and it reports several root problems affecting the leadership, indicating that several high-ranking executives (at International, Regional and National level) have committed serious misconduct, failings, and abuse and misuse of powers.<sup>32</sup> Thus it would appear, including from the DTA, that these issues are pervasive within the Federation.
- 2.3.7 The DTA provides specific examples of some of the leadership issues identified. Referring to the historical allegations, which remain unresolved, they convey that some of the serious leadership failings mentioned include the poor handling of incidents and allegations, in which victim's accounts are not believed, and insufficient or inadequate protection for victims. Alleged perpetrators are not sanctioned and reported to the relevant authorities. According to the DTA, these issues thrive in a Federation and a leadership shrouded in a culture of silence and secrecy, which unfortunately they report still persists.
- 2.3.8 Moreover, the leadership is accused of having betrayed the children it was meant to protect, by letting harm come their way. In this respect the DTA underlines the severity of this betrayal by the Federation leadership as it let down those that had placed trust in the organization, including the children, governments, communities, families, and donors. The ISC notes that several stakeholders have vested interest in the activities and operation of SOS CV, and that the ecosystem as a whole is impacted by leadership failings. The DTA identifies further the issue of failure to implement recommendations,

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<sup>31</sup>The position of CPO has been introduced towards the end of 2022, while the previous position of CFO has been removed and the functions absorbed under the COO. On 1 April 2023, the current CPO assumed the role from the interim CPO, who had held the role from 1 October 2022.

<sup>32</sup> Ibid.

which is endemic within the Federation. Making reference to some of the recommendations from the ICSR report, they state that the SOS CV leadership have failed to enact them both at federation level and on specific cases, consequently still putting children at risk.

2.3.9 The DTA was also of the view that the then Federation’s President, and the institutional role is imperial.<sup>33</sup> Citing “...*Report substantiates the Federation is fundamentally undemocratic*”<sup>34</sup>, the Federation is accused of a lack of democracy, transparency, accountability, and integrity, as well as corruption, not giving due process to its employees, and the leadership being insular. Other accusations involve non-transparent election processes,<sup>35</sup> lack of checks and balances,<sup>36</sup> lack of transparency in information flow in the governance structures, control of the agenda in meetings, child safeguarding, and lack of due process in deciding disciplinary cases.<sup>37</sup> The DTA further states that the compliance program is not well designed with no centralized monitoring of risk assessment<sup>38</sup> and in practice does not work.<sup>39</sup> It goes on to state that there were allegations that investigations are not properly followed up.<sup>40</sup>

2.3.10 The ICSR also addressed leadership and governance issues critically as it pertained to the four MAs with which it was focused, categorizing them as “*where there have been historical failures in safeguarding...*”<sup>41</sup> The ICSR report further notes resistance by leadership to “*whistleblowers and SOS primary caregivers who reported abuse. Many of whom lost their homes and SOS families and livelihoods, trying to protect children from harm.*”<sup>42</sup> The response to such resistance “*appears to have been enabled by a patriarchal and hierarchical organizational culture, which tolerated disregarding of children’s rights, victim-blaming, bullying, nepotism, cover-ups, and collusion at all levels of the organization.*”<sup>43</sup>

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<sup>33</sup> Note 2, “A Duty to Act,” pp 311 and 321.

<sup>34</sup> Ibid

<sup>35</sup> Ibid, p 312.

<sup>36</sup> Ibid, pp310-12.

<sup>37</sup> Ibid, pp 315-321.

<sup>38</sup> Ibid, pp 322-323.

<sup>39</sup> Ibid, pp 324-326

<sup>40</sup> Ibid, pp 326-329.

<sup>41</sup> Page 4 of ICSR

<sup>42</sup> Ibid, p 10.

<sup>43</sup> Ibid.

- 2.3.11 The ICSR report makes recommendations on leadership and organizational culture, and proposes that the leaders promote a Federation wide culture of safeguarding by creating prominent, well-funded, and innovative initiatives, with the aim of advancing changes in the norms, values, and perspectives that are currently compromising safeguarding. In this respect, it identifies a widespread culture of racism, lack of respect for the rights of children, women, and other vulnerable groups, and the use of discriminatory and abusive language.
- 2.3.12 They rightly suggest that concrete and quantifiable benchmarks should be established and should be evaluated independently, and the effects and results of these efforts must be transparent and widely available to all within the Federation. They see the President and CEO as the primary drivers of these initiatives.
- 2.3.13 Part of the ISC’s Mandate was to determine, what, if anything, has changed. The ISC has observed positive change from the time of the ICSR and DTA reports in the leadership roles, in meaningful redevelopment of policies and procedures to address incident management and ensure accountability – although their implementation and adherence is yet to be determined. This policy progress and the Federation’s response to the ISC Interim Report Recommendations from June 2022 is discussed in greater detail in Section 3 below. In addition, the results of the ISC MA specific investigations within Part 2 of this Final Report, as summarized in Section 5 below, address in more detail the instances of identified leadership and governance failures, both as related to historic allegations and more recent Federation conflicts, and where they have contributed to child and asset safeguarding failures.
- 2.3.14 However, as informed by its investigations and numerous interviews throughout all levels of the Federation, there remains vestiges of the perception of dysfunctional, outdated, or simply ignored, governance structures still susceptible to conflicts of interest and malleable by individuals in leadership positions. A persistent tone of these governance and leadership level discussions that the ISC has been party to confirms that where political in-fighting persists – and it does persist – it serves as a personal failure and distraction to the core purpose of each and every member of the Federation’s daily mission, the benefit and protection of the children and young people in its care.

## **i. Auditing Governance and Leadership in the Federation**

- 2.3.15 The Federation has a complex governance and leadership structure. The Federation has been described to the ISC as a pyramid suggesting a hierarchy of authority, or a ship-tanker, suggesting an organization slow to changing in direction. It also fits the parable of the blind men and the elephant, and how the elephant described by those who touched only the separate parts of the elephant believe that they describe the entire animal. Others with whom the ISC has spoken see it as a global family with its diversity, conflicts, races, faiths, and economic, social, and political tensions between the Global North and the Global South.<sup>44</sup>
- 2.3.16 The tension between policy directives from Innsbruck and Vienna and their on-the-ground implementation in MA Villages across the globe, particularly in the Global South - each with varying capacities to implement policy - has been a consistent theme relayed to the ISC, particularly during its field missions. This divide is likewise a vestige from tensions during previous eras of Federation leadership. A former President of the Federation stated to the ISC, with some justification, that the bureaucracy in Innsbruck does not reflect the global diversity of the Federation.<sup>45</sup> The quest to build a Federation “culture” that reflects a consensus on these tensions was an issue repeated in meetings with former Presidents and remained a prevailing theme in our discussion with the current President.<sup>46</sup>
- 2.3.17 The Federation greatly values the welfare and rights of children and young people under its care.<sup>47</sup> It operates in 138 countries and territories, focusing on people and issues that various governments and their leaderships have been unable and/or have failed to

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<sup>44</sup> For the purposes of this Final Report of the ISC, the term ‘Global South’ is used as a general classification for decolonized nations roughly south of the old colonial centers of power in which SOS CV MAs operate. The ISC understands the concept of ‘Global North’ and ‘Global South’ as a grouping of countries based on socio-economic and political characteristics that is generally accepted to identify countries in the regions of Africa, Asia, Latin America and Oceania as the Global South with the Global North meaning – especially for the purposes of this report – countries in Europe and North America in which SOS CV operates (see e.g. [The ‘Global South’ in the study of world politics: examining a meta category](#), *Third World Quarterly* 2021, Vol. 42, No. 9, 1923–1944; see also, [What is ‘South-South cooperation’ and why does it matter?](#), United Nations Department of Economic and Social Affairs publication, 20 March 2019).

<sup>45</sup> Virtual Interview on 29 March 2023.

<sup>46</sup> Interviews on 20 February 2023, 9 March 2023, 29 March 2023, 31 March 2023. Note that in this “culture” debate the interviewee on 9 March 2023 adds “racism.”

<sup>47</sup> Its Clarion Call and Cause always displayed in its documentation is “A loving home for every child.”

address successfully. SOS CV operations are heavily reliant on the funds from the PSAs – mainly located in Europe – and institutional and individual donors committed to SOS CV’s cause and to the care that SOS CV provides to some of the most vulnerable among us where their own public institutions or families cannot.

2.3.18 The governance structure and leadership of SOS CV are necessarily integrated. If both are not seamless and mutually respectful in their operations the results cannot be successful. A recent exit interview with one of the Federation’s former director level staff members contained this sentiment: “*Whilst we have better leaders in the most senior roles of the GSC, I do not believe that the governance and structure of the Federation and GSC (not so much the people) is fit for the purpose of being a world class INGO, nor in line with most of our peers.*”<sup>48</sup> He also illustrated how the two centers of executive power, the CEO on the one hand, and the President and the IS on the other, create conflict (a former CEO has also confirmed this tension).<sup>49</sup>

2.3.19 A great institutional structure can be subverted by bad leadership while good leadership can be subverted by a bad structure. Policy guidelines, legal frameworks, vision statements, and codes of conduct can be the most progressive for the cause, but it is the implementation that counts.<sup>50</sup> That implementation cannot be disengaged from the governance structures and the leadership of the Federation. This finding is not new. It can be found in various reports of experts reviewed by the ISC that the Federation has paid dearly in seeking solutions to its failures. The ISC believes the Federation is rich in its exit memoranda from former staff members, directors, and executives that are perhaps invariably filed away and forgotten.<sup>51</sup> However, such exit memoranda give

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<sup>48</sup> ISC Interview with former director level member at SOS CV, extract from exit interview - on Governance Recommendations given to senior leadership - 2022 as amended in April 2023

<sup>49</sup> Ibid; interview 20 February 2023; virtual interview 31 March 2023.

<sup>50</sup> Few examples relevant to ISC work: Child safety is everybody’s business. Child safeguarding reporting and responding procedures in member associations, Version 2.0 (December 2019). Working together to protect children. Roles and responsibilities of the GSC in the reporting and responding process, Version 2.0 (March 2017). SOS Children’s Villages child safeguarding investigations, Version 1.0 (March 2016). Anti-Fraud and Anti-Corruption Guidelines, Version 1.0 (2010). Code of Conduct, Version 1.0 (September 2011). Good Management & Accountability Quality Standards. Anti-Fraud and Anti-Corruption Guidelines. Internal Control System. Human Resource Manual. Procurement Instructions.

<sup>51</sup> The ISC has been informed of exit interviews or exit reports and/or recommendations by at least four former executives. All four have confirmed that their reports and recommendations had not been actioned and were simply ignored.

great insights into what ails the Federation and what can be done.

2.3.20 A fundamental question is how willing is the leadership to honestly appraise the exits memoranda and to construct lessons learned to inform the meaningful evolution of governance and leadership from the grassroots of the Global South to Innsbruck in Austria. Improved, effective, and implemented governance will not be possible if leadership from the MAs, including their board or committee members, to the IORs, IO, GSC, and IS members have serious divisions and perpetual conflicts. Notable examples of conflicts were observed by the ISC during its investigations involving SOS CV Cambodia and SOS CV Panama (see Section 5 below).

2.3.21 In the ISC Interim Report we addressed the fundamental importance of the Global Ombuds Office and gave our recommendation to accelerate and solidify its implementation. We reiterate them here. The Global Ombuds Office and structure must have the support, respect, and protection of the leadership of the Federation right from the grassroots at the MA level, to the IOR, IO, GA, and the IS. This Office must be well resourced.<sup>52</sup> Indeed, it may serve or evolve as a source of audits of the governance and leadership of the Federation at even the highest levels, which otherwise can seem to be limited to the MAs and Regions.<sup>53</sup> The Global Ombuds Office may be the one that gives the bad news to the leadership on a daily basis. It may be the office that will coalesce all stakeholders that act as checks and balances in the Federation, namely the children, young adults, caregivers, whistleblowers, and hold the leadership of the Federation accountable and transparent in its operations.

2.3.22 The leadership of this Office (the boards from the grassroots to the global structures) will have to be shielded from its own Federation, and right from the outset it must comprise women and men of integrity, individuals who can speak truth to power, and who are staunchly committed to the vision of the Federation. In the words of an interviewee, its membership must be women and men who “*have fallen in love with the vision of the Federation.*”<sup>54</sup> This Office, like the leadership of the Federation, must be

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<sup>52</sup> The ISC had a briefing on Federation Policy, in which it had confirmation that the Ombuds Office has initial funding for five years. It was also confirmed in the briefing that recruitments are underway for the relevant positions. Briefing of 3 April 2023.

<sup>53</sup> *ibid*, DTA Report

<sup>54</sup> The source of this quote is anonymous.

vigilantly monitored by all stakeholders to ensure it scrutinizes the Federation and holds it accountable through institutional - yet independent - checks and balances.

2.3.23 Effective governance will also not happen if there are offices, organizational functions, and leadership roles that are neither audited, supervised nor their performance reviewed and appraised.<sup>55</sup> This is an accountability issue that is vital to the issues of professionalism and leadership. Checks and balances are fundamental to the modern and professional operation of any effectively governed organization. Robust participation by all stakeholders to effective governance in all affairs of the Federation cannot be gainsaid, and the voice of children and young people in the care of the Federation must continue to be advocated for to have a role in these structures and leadership that are there to serve them. In this regard, the ISC welcomes the MA level approach to the Global Ombudsperson system incorporating such child and young adult participation, as well as initiatives to allow staff to contribute views to inform the effective governance of the Federation, including routes for reporting misconduct and accountability.

2.3.24 It is highly recommended that an audit of the leadership is conducted at all levels: the IS, the President and Vice President, the performance of the three committees within the IS, the EB, the IDRs, and the NDs. Executive, director, and management level staff should also undergo such an audit of their functions and implementation of their roles. Furthermore, an audit of boards and committees in all MAs should also be conducted. This process for some executives may overlap with HR based requirements of performance assessments, and KPIs, including current EB performance appraisal in place since 2021, and regular appraisal of GSC level director, which should be further enforced. While for others it will require an independent external audit team to help with the process, gather the data, and provide the findings in a way that helps shape the leadership to be more accountable and transparent. Exiting leaders, executives and directors should be required to provide exit reports/hand over reports of their experience

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<sup>55</sup> An anonymous source gave a good example of the GSC, which is not directly supervised by the IS. Given the high number of executives and director level employees that departed and agreed a voluntary step down, the ISC finds it important to understand what type of contractual agreements under Austrian employment law, are provided by SOS [CV/CVI], which allows for letting go executives easily and with pay out. The source indicated the lack of procedures of appraisals of performance and supervision, leading to legal issues and a legalistic approach, which could be avoided.

and the challenges faced, with suggestions for improvement. However, it is strongly recommended that these reports should be considered and acted upon as part of policy and procedure effectiveness reviews, including as related to human resources issues.

## **ii. Wider Human Resources related Themes informed by the ISC's work**

2.3.25 During the course of its investigations, the ISC has received a disturbing amount of reports relating to human resources (HR) procedure failings. These HR failings feature prominently in the ISC MA specific investigative reports in Part 2 of this final reporting, as summarized in Section 5 below. However, it has come to the attention of the ISC that several former international and national level executives experienced issues surrounding their employment contracts being terminated including the reason not being known, proper HR procedures not followed, and/or without necessary performance reviews. This information included executive level termination being largely determined within the LSC (this committee was referenced earlier in this section) but in the absence of a performance review or warning processes. In addition, during the ISC's Mandate at least one person was terminated in what others have described to the ISC as pressured circumstances, and without due process or adequate justification.<sup>56</sup>

2.3.26 The ISC has also received information that such terminations have resulted in significant financial costs for the Federation. The majority, if not all, of these terminations have included severance payments and the execution of Confidentiality and Non-Disclosure Agreements (NDA), which are reported to be costly. The ISC has identified this approach at all levels of the Federation – IO, IORs, and MAs – which is suggestive of a pattern within the organization. The frequency of terminations, followed by severance pay and signing of NDAs suggests a systemic issue.

2.3.27 It remains unclear if these severance payments are being utilized to silence potential witnesses to and/or victims of misconduct. The ISC has received reports that some of

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<sup>56</sup> The ISC did not receive a complaint from the person in question, and the person did not discuss this matter with the ISC. However, several colleagues of the former employee have reported this incident to the ISC.

these terminations occurred whenever executives have challenged certain practices or instances of alleged misconduct at leadership level within the Federation. The ISC has been unable to direct investigative efforts from child and asset safeguarding allegations within our MA specific investigations to further explore these issues. However, considering this reoccurring wider theme within the ISC investigations, the ISC believes further investigation into these terminations of employment, which involved severance payments and NDAs, is justified.<sup>57</sup>

### **iii. Wider Leadership Composition related themes informed by the ISC's work**

2.3.28 The ISC is aware that the current leadership has inherited most of the challenges faced by the Organization that are the subject of the ICSR and DTA reports. For several decades since the founding of SOS CV, the leadership of the Federation has been determined by inter-personal connections right back to the Federation's founder. A significant number of leaders and executives appointed by previous Presidents, were appointed mainly for their connection to the SOS CV "family", either because they were former SOS CV beneficiaries, they were related to founders of SOS CVs, and/or they were connected to former President(s) by a degree or two of separation. In 2012, there was an overhaul of the structure of the leadership, especially as it pertains to the appointment of executives and leaders, and a restructuring of the administration of the Federation by introducing regional grouping of countries. Since the GA of 2021, there has been an overhaul of the IS, with members that had served for several years leaving, and new members - including a few from the Global South - joining.<sup>58</sup>

2.3.29 At present, close to half of the IS members are from global North and representatives of the PSAs - eight seats are permanently reserved to the PSAs<sup>59</sup> while the EB until 1

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<sup>57</sup> The ISC was made aware of other terminations in connection with substantiated misconduct by National and Village Director level roles, and due to requirements of respective national labor laws, a severance pay is used to arrive at mutually agreed termination of an employment agreement.

<sup>58</sup> Before the GA of 2021, of the twenty IS members, 8 were from the global South (2 from IOR ESAF, 2 From LAAM, and 3 from Asia, and 1 from Jordan). The rest of the members are from the global North, and included representatives of the 7 PSAs. Post GA 2021, the number of representatives from the Global South increased by 1 person bringing the total to 9, among them the current President. The remainder were mainly representatives of the 7 PSAs from the global North.

<sup>59</sup> Art 5.4.3.3 of the "Statutes of the SOS Children's Villages International " English version of the original German version, v 10, of June 2022 [https://www.sos-childrensvillages.org/getmedia/f87e3882-3ea0-4ecb-b38c-117cbdb2caa8/Statutes\\_Jun-2022-EN.pdf](https://www.sos-childrensvillages.org/getmedia/f87e3882-3ea0-4ecb-b38c-117cbdb2caa8/Statutes_Jun-2022-EN.pdf)

April 2023 was composed exclusively of individuals from Europe.<sup>60</sup> In the last few years, there has been an effort to bring diversity among the IDRs of the different regions, however, for several decades even the IDRs and Continental Managers of the different regions were mainly Europeans.

2.3.30 Cognizant of the efforts underway to improve the leadership, the ISC would like to reinforce the need for further efforts to widen and diversify leadership and executive and director level staff within the Federation. As indicated in the ISC Interim Report, it was further recommended that gender representation at leadership level be addressed, as NDs throughout IORs ASIA, WCNA and ESAF were found to be mainly men<sup>61</sup>.

2.3.31 Performance reviews, KPIs and auditing the governance and leadership of the Federation goes hand in hand with the political will and commitment of the leadership. The ISC reiterates its view that social reforms in the Federation are fundamentally about the quality, integrity, morality, commitment, and performance of its leadership from all levels of the Federation. As was examined in the ISC's confidential MA specific investigations at Part Two of the Final Report, and as summarized in Section 4 below, governance and leadership failures have been root causes to an unacceptable amount of child and asset safeguarding failures, with the failure to instill meaningful mechanisms of accountability a contributing and persisting feature of those failures.

#### **iv. Governance Structure of MAs – advantages/disadvantages of independence of MAs**

2.3.32 The Statutes of SOS CVI (last approved 23 June 2022), and GA Rules of Procedure (to be voted on during the upcoming GA in July 2023), are the highest constitutional and fundamental norms documents, including basic legal obligations, of the Federation.<sup>62</sup> Article 4 of the Statutes of the SOS CV, is entirely focused on the membership of MAs, including their rights, obligations, admission process, termination/suspension of membership, to name but a few. The independence and autonomy of operation of MAs

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<sup>60</sup> As of 1 April 2023, the EB includes an executive from LAAM Region.

<sup>61</sup> Gender diversity or lack of it was raised as an issue in the ISC Interim Report.

<sup>62</sup> [Statutes of SOS Children's Villages International \(approved. 23 June 2022\)](#). An extensive update of the Statutes is currently underway and will be voted on by the General Assembly in July 2023.

is clearly laid out in the Statutes and states:

*“Ordinary members are legal entities with legal capacity whose constitution, regulations or statutes shows them to have been founded with the sole aim of establishing, operating, managing, financing or supporting SOS Children’s Villages and other SOS programmes, or pursuing other activities corresponding to the objectives laid down in these statutes.”*<sup>63</sup>

2.3.33 Accordingly, MAs are locally registered legal entities, with their own governance structure and statutes. Most MAs have a Board of Trustees (or board of directors in accordance with the laws in the country, “Boards/Committees”), which has the power of oversight over the operations and activities of the MA, including the obligation to ensure that the MA’s operations are aligned with the policies and procedures of the Federation. At the helm is a President of the Board, a vice president, and other board members. In a few MAs, especially those with governments with communist or socialist backgrounds, instead of a Board, a Committee will fulfil the same obligations as the Board, with an Executive President at the helm.

2.3.34 The Boards/Committees of the MAs play important roles in the governance structure of SOS CV. They are responsible for setting the organization's strategic direction, overseeing its financial management, monitoring the quality of its services, ensuring that it adheres to ethical standards and values, and that it complies with SOS CV policies and procedures disseminated from the IO through to IORs to the MAs. Additionally, the MA boards are responsible for ensuring that the organization is transparent and accountable to its stakeholders, including donors, sponsors, and the communities it serves. They have the duty to fulfil legal and regulatory requirements, to set strategic direction, financial management, and transparency and accountability. The MAs and their Boards receive the necessary support and guidance from the GSC.

2.3.35 During its investigations, the ISC has come across significant issues concerning the conduct of individual Board/Committee members, and the operations of the Boards/Committees themselves. In some MAs there have been allegations against board members including corruption or corrupt practices, nepotism and favoritism, and

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<sup>63</sup> Art 4.1.1 of the Statute of SOS.

of exerting excessive influence in the operation of the MAs. While some boards were reported to the ISC as too involved in the operations of the MAs, others were reported to be passive and failing in their duties and responsibilities of oversight. In the latter case, the MA has less autonomy and is mostly dependent on, or governed with the oversight of, the GSC and its staff, including international representatives (CVI IRs).

2.3.36 Some Boards/Committees and their MAs have voiced their discontent to the ISC regarding the level of control exerted by the GSC over their operations and activities. This influence was reported to the ISC as excessive and overreaching. Moreover, several MAs rely heavily on PSAs as the primary source of their funding, which can impact the extent to which they can exercise independence in pursuing their own programmatic objectives. While the GSC controls the operation of some dependent MAs, PSAs may have a significant impact on the programming agendas of MAs, which – according to the accounts received by the ISC – may not align with the MA’s specific needs and priorities. This has led to tensions between MAs and the GSC/PSAs or contributed to existing tensions. Shortcomings in the effective management of these tensions to ensure optimal outcomes for the organization and its beneficiaries was another wider theme relayed to the ISC and it informed aspects of our MA specific investigations summarized at Section 5 below.<sup>64</sup>

2.3.37 Tensions, which on several occasions have escalated to complete communication and working relationship breakdowns between Boards/Committees, MAs and GSC have been reported to the ISC. Instances identified during the course of the ISC’s mandate included:

- The Committee of an MA in the ASIA Region had accused the former IDR and staff members at GSC and IOR, of heavily interfering with the operation of the MA for several years, and for condoning and covering up of a former ND’s misconduct. Accusations of corruption, fraud, mishandling of procedures and processes have led to the MA cutting ties with the GSC and IOR Asia for close to a year and a half.
- The President of another Board of an MA in the LAAM Region has accused the GSC and IOR of failing in their duties towards beneficiaries, including failing to

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<sup>64</sup> Cf. The ISC MA specific investigations concerning SOS CV Panama, SOS CV Cambodia, and SOS CV Nepal.

address serious allegations of historical child safeguarding incidents.

- In another MA in the WCNA Region, the president and Board of an MA had difficult communication with GSC.<sup>65</sup>

2.3.38 Most importantly, it has been reported to the ISC that many Boards/Committees and board members themselves function without appropriate oversight and accountability measures in place. This lack of oversight can be problematic, especially in cases of misconduct by board members or board presidents. Currently, there are no established procedures for holding board members accountable or requiring them to respond to allegations of misconduct. Such an absence of accountability mechanisms can create risks and undermine the effectiveness of the organization's governance and management structures, and subvert meaningful accountability for failures of SOS CV mandated standards and procedures.<sup>66</sup>

2.3.39 As such, it is important for SOS CV and its Federation members to establish clear and robust accountability frameworks that ensure transparency, fairness, and ethical conduct among all board members and leadership. This includes having clear policies and procedures for handling allegations of misconduct, and establishing mechanisms for investigating and addressing such issues in a timely and effective manner. The ISC acknowledges and appreciates that Boards/Committees, like the MA entities themselves, are primarily subject to the laws of the country in which they are registered, and are required to follow the policies, guidelines and standards of SOS CV at the same time. However, when it comes to misconduct of boards, and their individual members, it is difficult for the Federation as it currently operates to enforce or hold board members accountable, absent expulsion, which is also reliant on the support of the remaining Board/Committee members and not a consistently efficient means of accountability.

2.3.40 A proposed way forward could be to set up a governance and accountability oversight board/committee, akin to a supervisory board within the country in question. Such a model already exists within the Federation at the MA in Brazil. The ISC highly recommends that the model of creating a supervisory board over a Board of Trustees

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<sup>65</sup> Details of both MAs in the Asia and LAAM region have been addressed extensively in the respective ISC investigative confidential country reports. The third MA was not a subject of the ISC's investigation.

<sup>66</sup> Both MAs in the Asia and LAAM region involved misconduct by their respective presidents, and the lack of accountability and oversight has created serious problems for the MA.

or comparable body within an MA be explored and that lessons learned from the MA Brazil model be shared with NDs and Board Presidents across the Federation Regions to assess suitability.

## **v. Role of GSC**

- 2.3.41 In addressing the theme of disconnects between the GSC and MAs that emerged through the ISC's work, it is important to primarily understand what the role is of the GSC as prescribed by the SOS CV Statutes. The Statute states that the Federation achieves its objectives through amongst other things: *“In Setting up and operating a General Secretariat to run the Federation’s daily business, to implement and monitor the implementation of the decisions of the Federation’s legal bodies, and to provide support and services to and facilitate cooperation among member associations.”*<sup>67</sup>
- 2.3.42 The GSC of SOS CV is the implementing unit of the Federation and is tasked by the IS to lead and manage the global organization, acting as the guardian of "Who we are" and to ensure its appropriate strategic development. This first function includes: coordinating and steering global strategic and annual planning; monitoring the implementation of worldwide quality standards and finances; and representing the global organization externally. The second major task of the GSC is to provide support for members, including capacity building and services to increase efficiency and impact.
- 2.3.43 The ISC has noted with concern the existence of two opposing groups within the Federation regarding the role of the GSC, essentially with one faction supporting it and the other opposing it and its existence. This division is worrisome, as it may affect the effectiveness and efficiency of the organization's governance structure. There are several criticisms of the way the GSC operates, and for the purpose of the ISC's work, the focus will be on the hierarchical relation between the GSC and MAs.
- 2.3.44 There is evidence of a strong hierarchical relationship between the GSC/IO, and IOR at the top level, and the MAs at the bottom. The GSC and individual EB members have the duty to foster a more cooperative way of interacting and providing the necessary

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<sup>67</sup> Article 3.1 and 3.1.7. of the SOS Statute

support to MAs. The GSC should take into account and respect that MAs are, to a large extent, independent legal entities and it should strive to work collaboratively with them, and to understand the local and cultural context and the challenges they face, which even in its relatively short time the ISC has come to appreciate are so influential in the day-to-day operations of an MA and its respective CVs. The GSC should refrain from making decisions unilaterally or imposing policies without engaging with MAs or taking into account and/or accommodating their unique needs and circumstances.

2.3.45 Relatedly, an MA should not have to operate under the constant pressure of having funding or the SOS CV brand removed for shortcomings in their program or other operations. An approach of incentivization or a system of accreditation by SOS CVI should prevail in GSC to MA collaboration to ensure compliance with SOS CV policies and procedures.

2.3.46 There is a need for an approach that can foster stronger partnerships and more effective collaboration between the GSC and MAs, leading to more efficient and impactful programs and services. Ensuring that MAs have the necessary resources, support, and autonomy to carry out their operations effectively for the benefit of children and youth, must be the priority of all stakeholders involved. This requires an inclusive and empowering approach that values the unique perspectives and experiences of each MA and allows them agency over their own operations.

## **vi. Eurocentric approach**

2.3.47 The ISC has been informed of many criticisms from MAs in the Global South, current and previous executives from Global North, and by a simple audit, that the Federation suffers from a lack of diversity at GSC, at PSA, and in general within the decision making and implementation bodies. This ‘criticism’ of the GSC is connected to what is perceived – based on numerous sentiments relayed to the ISC – as an ‘Eurocentric’ and ‘Neo-colonial’ approach present within the Federation for several decades. The “colonial question” has also been raised with the ISC with relation to both the use of

the SOS CV brand and leadership relations between the “Centre” and the “periphery.”<sup>68</sup>

2.3.48 Also raised with the ISC were legitimate questions around whether there is a genuine commitment to achieving full autonomy and independence of certain financially non-self-sustaining MAs. While there may be stated goals and objectives to support MAs in achieving greater independence, there exists skepticism within MAs (particularly in Global South regions that have not yet achieved levels to self-sustaining funding). As long as the decision makers and the funding providers are predominantly from the Global North - both socioeconomically in addition to geographically - it is hard for the ISC to foresee enough trust in MAs to assume full autonomy and independence and indeed for the GSC to relinquish full autonomy and independence to certain MAs.

2.3.49 Instances reflecting this autonomy struggle have been observed by the ISC. An MA in IOR Asia claims that its attempt at reclaiming ownership and agency of the operations and activities of the MA from IOR Asia and the IO was met with a harsh response, including initiation of multiple investigations, and both the undermining and a reluctance to recognize a new ND appointed by the Executive President. Other MAs reported being pressured to implement programs which they do not need, or which are culturally and contextually not acceptable. Such pressure was reported to the ISC as including the threat of withdrawal of the use of the SOS CV brand, withdrawal of funds, and the reduction of support to conduct their own MA level fundraising. These are issues which have emerged as part of the ISC’s larger safeguarding-focused investigations, and the ISC was not able to allocate resources into dedicated investigations of these occurrences.

2.3.50 It is important for SOS CV to demonstrate a sustained effort to empower MAs and provide them with the necessary resources, support, and guidance to achieve greater autonomy and independence, over and above financial self-sustainability. This can involve improving the clarity of the frameworks and policies for delegating decision-making authority to MAs, under existing binding regulations, supporting respective

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<sup>68</sup> This former director level staff member’s exit note elaborates: “It is extremely unhelpful and unhealthy to have a single MA legally own a global brand, and then use it to act unilaterally without respecting our global governance or due process, and goes against our collective efforts to decolonize and shift power in the sector and at SOS CV from PSAs to the implementing locations, especially in the global South.”

decision making, providing them with the necessary resources and funding, and ensuring that they have access to the tools and expertise needed to operate effectively. Indeed, the parallel grassroots up approach of Ombuds Offices and representatives at the Village and MA levels is a practical step in that direction. By fostering greater autonomy and independence for MAs, the Federation can create a more sustainable and impactful approach to their missions and programs, and help ensure that they are meeting the unique needs and priorities of the beneficiaries they serve. More generally, greater confidence will foster greater trust, which will contribute to efficient collaboration on issues such as incident reporting and response.

2.3.51 On a more individual level, and while acknowledging that the current EB and GSC have achieved greater gender balance, the ISC observes that the majority remain from the Global North. The majority of staff members at the IO in Vienna and Innsbruck are predominantly from Global North. The different teams such as the CS team, ICL team, finance team, funding team, media and communication teams, also remain predominantly from the Global North. Even within the Regions, there was discontent relayed to the ISC that Regional Offices meant to be representative of the Regions they administer, are predominantly staffed and managed by individuals from the country in which the office is located, or from European centers. While the ISC appreciates this situation is contributed to by logistics and movement of worker restrictions, the situation nonetheless has created a perception and discontent that emerged as a theme in the sentiments provided to the ISC.

## **2.4 The ISC and ICC – the problem with two commissions**

2.4.1 While the IS appointed the ISC following the release of both the DTA and ICSR reports, concurrently on 11 June 2021, SOS CV Austria concluded an agreement to set up the ICC<sup>69</sup>, with the overall objective and mandate similar of that of the ISC:

*“i) to name, evaluate and reappraise the allegations made in the (i) A Duty to act report of 25 April 2021 and in the (ii) Independent Child Safeguarding Review Global Report (ICSR Report); ii) To address the allegations concerning the organization made directly to the Commission, mainly via the established*

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<sup>69</sup> See above (PART I) on the ICC

*communication channels: iii) To draw up concrete implications for action, preventive measures and recommendations to end existing and prevent future failings, and to demonstrate internal organizational steps required to implement these implications for action”.*<sup>70</sup>

2.4.2 The mandates of ISC and ICC ran concurrently, and indeed at the early stages of establishing the ISC, there were proposals calling for stronger collaboration between the two. At that stage these proposals were not pursued further as matters concerning the composition of the ISC were preeminent and took precedence. However, it was clear that at the IS level, the issue of having two Commissions was not fully approved, and some within the IS called for a solution which would envisage only one Commission. The ISC was encouraged to interact with the ICC and even encouraged to find a way forward with one Commission only, the ISC. The ISC did not consider that such efforts were within the scope of its Mandate.<sup>71</sup> However, once it was clear that both Commissions would have to coexist, the ISC recognized the practical benefits of collaboration with the ICC.

2.4.3 For this purpose, the ISC first reached out to the ICC as early as November 2021, to establish cooperation, align and avoid duplication of certain investigative efforts, and minimize confusion within the Federation with having two Commissions which could undermine the process. The ISC participated in a virtual meeting with the ICC on 3 December 2021. Subsequently, on 17 and 20 December 2021, the ISC made invitations to continue our dialogue at the beginning of 2022. The ICC indicated it would canvas available dates among its members and revert back to the ISC. The ISC did not receive a substantive reply to its requests for further dialogue.

2.4.4 Thereafter, the ICC contacted the ISC in late May regarding the emerging situation in SOS CV Panama (see the related Summary in Section 4 below). The ISC reply letter of 3 June again referenced the meeting on 3 December 2021 and indicated that the ISC would welcome a resumption of dialogue with the ICC. The ISC again never received a substantive reply to its invitation. Although the ISC was later encouraged by the

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<sup>70</sup> Child Protection ICC Final Report, 21 March 2023, p 7 <https://www.childprotection.at/news>

<sup>71</sup> In a meeting held in December 2021, it was indicated to the ISC that the IS supported the ISC and that a one Commission solution was preferred. In this respect the ISC was encouraged to find a way forward with one Commission only.

reassurance of SOS CV Austria during a virtual meeting on 10 October 2021 that the ICC would contact the ISC to collaborate, the ISC still was not contacted.

2.4.5 The ISC notes that the ICC, which was appointed on 11 June 2021, published a 23-page report with 128 pages of annexes on 21 March 2023. During the ICC's active period of 15 June 2021 to 31 December 2022, and by its agreed deadline of 30 September 2022, the ICC received a total of 19 reports concerning 18 SOS CV MAs. According to the report, the ICC attempted to prioritize certain countries, mentioning Bosnia-Herzegovina, Peru, Sri Lanka and, in particular, Uganda and Nepal regarding a prominent donor. The ICC noted, in part, including as pertaining to the ISC:

*“Positive developments since the beginning of the ICC investigations are also discernible at the higher level of the international SOS Children's Villages Federation... In addition, the work of the Senate Commission ISC (Independent Special Commission) deserves positive mention: the ISC has now set up a special whistleblower platform and has publicised a first interim report on its investigative work. The report includes several recommendations which are identical to the ICC's recommendations for action. This underlines the need of SOS Children's Villages for internal reform to remedy individual structural deficiencies.”<sup>72</sup>*

2.4.6 The ISC welcomes that inclusion by the ICC and its agreement with the interim recommendations identified by the ISC (which have since been positively responded to by SOS CVI (*see* Section 3 below)). The ISC further understands that the ICC intended to release ‘investigation summaries’ by the end of April 2023.

## **2.5 ICC Final Report and the SOS Trademark**

2.5.1 As noted above, the ICC published its Final Report in March 2023, and includes 10 recommendations, a few of which are similar to the recommendations of the ISC in its Interim Report. The ICC has identified several issues, which have also been highlighted by the ISC, including those identified under their recommendation 1, in which they identified “...tensions between individual organizational units, stakeholders and

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<sup>72</sup> Final Report on the investigative work of the Independent Child Protection Commission (ICC), 21 March 2023, page 12, <https://www.childprotection.at/news>.

*responsible persons within SOS Children's Villages.*"<sup>73</sup> This is followed by an assertion that certain MAs were unwilling to cooperate with the ICC, and that there have been isolated attempts to exert influence over their investigative work. The ISC can empathize with the difficulties and issues raised by the ICC, as it has faced similar challenges in navigating tensions and conflicts among different stakeholders, while also warding off attempts to influence its investigative work. This may be an indication of systemic issues: on the one hand of leadership arrogance and failures of controls ensuring the respect of investigations proceeding independently, and on the other hand, of resistance to investigations and a lack of cooperation.

2.5.2 The ISC has also observed first-hand the challenges of having two Commissions, and the confusion this has caused among several MAs and their staff. The confusion required efforts both from the President and CEO offices endorsing the ISC and distinguishing between the two Commissions, and indicating that the ISC is the Commission mandated by the IS. On a practical level, the ISC did encounter instances of confusion from those with whom it interacted and the lack of clarity at the MA level of the need for or difference between the two Commissions. MAs were willing to cooperate only with the ISC as the Senate mandated commission, and it is unfortunate that the organization was once more faced with division and confusion. This was unfortunate and avoidable.

2.5.3 Recommendation 3 of the ICC Final Report deals extensively with the use of the Trademark and the special position SOS CV Austria should occupy within the organization as the owner of the Trademark because of its historic status as the founding organization of the Federation.<sup>74</sup> The proposed recommendation aims to position SOS CV Austria as akin to a global SOS CV brand 'police.' The ICC Report asserts that SOS CV Austria, as the "registered trademark owner" of the SOS Kinderdorf brand and as the founding organization, has a special role with "special responsibilities" and this special role is reinforced in the statutes of the Federation.<sup>75</sup> It further states "*Due to the*

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<sup>73</sup> Ibid, Improving internal SOS communication, cooperation & organizational culture, p 13

<sup>74</sup> Ibid, Re-aligning and establishing the SOS Children's Villages trademark as a quality seal, and developing trademark use criteria, p 15.

<sup>75</sup> Ibid, Raising awareness for clear roles and responsibilities in SOS CVA: para 1, p 14 "The special position of the Austrian SOS Children's Villages national association is also reflected in the Statutes<sup>7</sup> of the SOS Children's Villages Federation. Article 4.4.1 of the Statutes stipulates that the SOS

*structural developments within SOS Children's Villages in the wake of its worldwide growth, the special position of SOS CV Austria as the founding organization has at times been relativized, with an associated loss of control over SOS CV facilities at various organizational levels". Based on these findings, the ICC considers it "necessary that clarity should be provided regarding the role and special position of SOS CV Austria within SOS Children's Villages."*<sup>76</sup>

2.5.4 The ICC further described how it aims to strengthen the role of SOS CV Austria within the organization and enable it to fulfil its responsibilities as a member with special status. According to the ICC, this can be achieved based on the trademark ownership (monopoly) and based on a separate contract - the Framework Agreement of 2009 - which grants SOS CV Austria special right of disposition, supervision and inspection in connection with the use of Austrian donation.<sup>77</sup> Accordingly, SOS CV Austria initiated a process to strengthen its trademark monopoly, with clear brand protection criteria, awarding and monitoring processes, which requires compliance with the brand protection criteria for the use of the trademark. ICC recommendation 3<sup>78</sup> acknowledges the potential influence that SOS CV Austria's trademark monopoly may confer upon itself, but views this as an opportunity to utilize the brand to enforce compliance with safeguarding standards and other internal organizational regulations by MAs.

2.5.5 The ICC reported on the measures taken by SOS CV Austria to establish a formalized system for MAs to use the trademark through a licensing agreement, rather than relying solely on general rights conferred by the SOS Statute.<sup>79</sup> This resulted in the

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Children's Villages national associations are entitled to use the trademark (letter style and logo) of SOS-Kinderdorf (SOS Children's Villages) only with the express agreement of SOS CVA. What is more, SOS CVA is a permanent member of the SOS CVI International Senate (cf. art 5.4.3.2 of the SOS CVI Statutes), which is the policy and supervisory body of the Federation.

<sup>76</sup> Ibid para 2, p 14

<sup>77</sup> Ibid para 3, p 14

<sup>78</sup> Ibid Re-aligning and establishing the SOS Children's Villages trademark as a quality seal, and developing trademark use criteria, p 15.

<sup>79</sup> Art 4.1.1 of the "Statutes of the SOS Children's Villages International" states: "*Ordinary members shall be entitled, with the express agreement of the Austrian member association, SOS-Kinderdorf Österreich, to employ the latter's registered letter style and logo to the extent covered by the agreement. No member shall be entitled to transfer to third parties the authorization granted to it to employ the registered letter style and logo or to grant third parties any rights of usage whatsoever. In the case of termination of membership, the use of the letter style and logo shall be prohibited with immediate effect. The International Senate shall be entitled to attach conditions to the use of the letter style and logo, and to revoke or restrict the right to employ them where the imposed conditions are not met.*" English version of the original German version, v 10, of June 2022 [https://www.sos-childrensvillages.org/getmedia/f87e3882-3ea0-4ecb-b38c-117cddb2caa8/Statutes\\_Jun-2022-EN.pdf](https://www.sos-childrensvillages.org/getmedia/f87e3882-3ea0-4ecb-b38c-117cddb2caa8/Statutes_Jun-2022-EN.pdf)

formalization process: “*trademark registration in individual countries<sup>80</sup> were amended or adapted, redundancies were eliminated and SOS CVA as the trademark owner took charge of the management of the worldwide trademark rights from 2020 on.*”<sup>81</sup> A template of a bilateral trademark license agreement has been drawn up which defines the full rights and obligations of SOS CV Austria as the licensor and any prospective licensee.<sup>82</sup>

2.5.6 Furthermore, the ICC welcomed and approved the efforts made by SOS CV Austria to:

*“strengthen the monopoly position of SOS CVA under trademark law within SOS CV – not least because the ICC considers this the most effective instruments for the SOS CVA to exercise rights of oversight and inspection vis-à-vis SOS national associations (especially hotspot regions) and thus guide them towards ensuring the highest child safeguarding standards and generally to conduct themselves in accordance with the statutes.”<sup>83</sup>*

2.5.7 The ISC observes that the brand management plans of SOS CV Austria foresee their unilateral management of all three, core processes of application, monitoring, and sanctioning as it relates to the use of the SOS CV brand.

## **2.6 SOS CV Austria and The Brand issues**

2.6.1 The ISC acknowledges and holds in high regard the pivotal role played by SOS CV Austria, the founding organization, in the development and establishment of the SOS Children’s Villages model. SOS CV Austria has a unique and significant place in the history of the organization. The ISC recognizes the vital contributions made by SOS CV Austria in the creation and expansion of SOS Children’s Villages worldwide and acknowledges the importance of honoring this legacy while moving forward with necessary improvements and reforms to policy and procedures to safeguard the well-being of children and youth.

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<sup>80</sup> Supra, Re-aligning and establishing the SOS Children’s Villages trademark as a quality seal, and developing trademark use criteria, para 3, p 15.

<sup>81</sup> Ibid, para 4, p 15.

<sup>82</sup> Id para 3, p 16.

<sup>83</sup> Ibid, para 4, p16.

- 2.6.2 According to the Brand Protection Procedure<sup>84</sup> SOS CV Austria, officially registered as “SOS-Kinderdorf”, holds the intellectual property of the brand and registered trademarks. The rights of use of this trademark will be licensed to Federation MAs and contenders via a license agreement. SOS CV Austria centrally organizes and finances the registration and licensing.
- 2.6.3 The President of SOS CV - the Federation - represents the brand according to the Statutes of SOS Children’s Villages International. Therefore, the President is an important stakeholder for the management and protection of the brand.<sup>85</sup> The immediately recognizable SOS CV logo of children playing was registered on 7 September 1955, under the Austrian trademark No. 33 476, and subsequently on 21 June 1958, the international trademark No. 210 775 was registered for the same.<sup>86</sup>
- 2.6.4 The ISC has not conducted a legal analysis of the obligations and responsibilities that have been bestowed upon SOS CV Austria due to its ownership of the trademark. This is beyond its Mandate, and it is confident that the necessary due diligence on this aspect has been conducted by the Federation and SOS CV Austria. Instead, the ISC’s focus is on the governance issues that have arisen as a result of the current situation where a lone MA has a monopoly on the trademark, and the challenges this poses, which have surfaced during the course of the ISC’s investigation.
- 2.6.5 While recognizing the historic contribution of SOS CV Austria, it is important to support and ensure the Federation's governance structure adheres to globally accepted governance mechanisms, as well as international standards and best practices. It is crucial to shift away from the obsolete North-South hierarchical paradigm and move towards a more equitable and inclusive governance model that aligns with globally recognized governance and accountability structures. This entails prioritizing efforts to align the governance structure of the Federation with universally recognized governance standards and to ensure that all SOS CV stakeholders have equal representation and opportunities to contribute to the organization's decision-making processes. It is vital to foster a culture of inclusivity, transparency, and accountability

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<sup>84</sup> Para 1.2 of the Brand Protection Procedure Information for Licensees of SOS-Kinderdorf, 27 July 2022.

<sup>85</sup> Ibid, para 1.3, p 2.

<sup>86</sup> Ibid, Development of trademark management, p 2.

to promote the organization's credibility and effectiveness in fulfilling its mission.

2.6.6 Over the course of the succession of three Presidents of the Federation from 2012 to the current President, the Federation has undertaken significant efforts to modernize its governance structure, improve accountability, increase transparency in processes, establish clear procedures, and align itself with several multi-jurisdictional INGOs. These efforts are on-going, but the objective of these changes is to ensure that the Federation operates at a higher standard of governance, promoting effective and efficient operations, and ultimately improving its impact on the communities it serves. These changes are essential for the Federation to remain relevant and effective as a leading INGO.

2.6.7 As informed by analogous aspects of its mandated work concerning the unilateral conduct of MAs and resulting SOS CV-wide implications, the ISC has concerns that the monopolization of the brand by one stakeholder is not in line with essential governance principles being overhauled through Federation-wide implementation. The ISC's opinion is informed by feedback from various stakeholders, including current and former employees of SOS CV, such as MA staff, former presidents, previous IDRs, executives, directors, and managers, with whom the ISC has interacted, indicating concern over the effectiveness of one stakeholder solely guarding the image of the Federation perceived by so many within the Federation, as communally owned by the Federation. There are several reasons for this that the ISC will briefly address here, and the ISC recommends further due diligence and a multi-stakeholder consultative process regarding the future of the brand, informed, in part, by some of the issues raised below as informed by the ISC's investigation and recommended further inquiries (as discussed in Section 4 below and Part Two, the confidential portion of this Final Report):

- Avoiding duplication of duties and the creation of parallel governing bodies that will oversee MAs already globally recognized and utilized SOS CV trademark as significant brand management duties and responsibilities already rest with the Office of the President, Management Council, and GSC and its staff, who devise and implement policies and procedures on behalf of the SOS CV Federation, as a whole, including to ensure alignment with governance best practices and avoiding potential conflicts of interest. Against such a backdrop, unilateral decisions that conflict with decisions and actions taken by the CVI

and IS leadership, can result in confusion and inconsistency, consistent with accounts expressed to the ISC.<sup>87</sup>

- Protection of the brand is better achieved through collective representation across the Federation rather than a single stakeholder. There are inherent dangers with a collective brand being represented by a sole stakeholder as the reputation of the brand can be susceptible to the failings of one stakeholder rather than strengthened and protected by the collective.<sup>88</sup>

2.6.8 As discussed already, the ISC is critical of an approach employed at times to exert control over MAs through threats of withdrawal or freezing of funds for non-compliance with SOS CV, or PSA, controls, and conditions. The GSC is also at times criticized for the way it manages its relations with MAs, being overly imposing and not allowing enough autonomy. The ISC envisions SOS CV Austria's involvement with its brand monopoly presenting yet another layer of control and influence that hinders MAs' motivation towards self-sufficiency, autonomy, and decision-making ability. Indeed, these approaches are arguably inconsistent with the Statutes of SOS CV, which grants each member association autonomy in their operations. It is important to reconcile this contradiction.

2.6.9 From a governance standpoint, the ISC is of the view that the SOS trademark should be centrally managed within the Federation. The IS, GSC, CVI and SOS CV Austria should explore the option of assigning, monitoring, and sanctioning brand use being managed by one body centrally located within the Federation. However, if SOS CV Austria is against assigning the brand centrally within the Federation, the ISC would propose that other options should be explored, and further due diligence undertaken.

2.6.10 A possible alternative solution could entail a cooperation-based ownership and management of the brand, through the creation of an entity comprising either various MAs or individual representatives of the different regions, the PSAs, the IS, CVI and SOS CV Austria. Such a cooperation-based arrangement would not be the first within the Federation. The Joint Systems Funding and IT Services Ltd is an entity which was

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<sup>87</sup> This issue is discussed above regarding the ISC and ICC.

<sup>88</sup> The details of this are included in Section IV of this report, and are detailed in the confidential annexes the ISC has provided to SOS CVI and the IS.

formed in 2001 to institutionalize the existing cooperation between SOS CVs fundraising associations in Germany and Austria, for the purpose to spin-off certain centralized fundraising efforts from SOS CV Austria to an independent, jointly owned unit. The shareholders are SOS CVI (25%), HGFD (25%), KDEV (25%), and SOS CV Austria (25%). The representatives of each of these entities are – at present - an executive level for CVI, a director level for SOS CV Austria, a board member level for HGFD, and a board member level for KDEV. The ISC, having had the opportunity to speak about the Joint systems with its current CEO, believes the system appears to be using cutting edge technological solutions. The ISC presents this as one example of cooperation, however, the relevant parties should feel free to draw inspiration from other suitable examples.

- 2.6.11 The ISC is of the strong opinion that the SOS trademark belongs to all the MAs and the children and youth that they serve. The ISC strongly reinforces its view that the issue of the trademark must be addressed in a manner that is fair, equitable, and inclusive, without unfairly concentrating power and responsibility in a single MA. Many vestiges of the past of the Federation must be reformed and the sense of ownership by a single MA, no matter its place and prestige within the history of the Federation, must also evolve. To achieve the organization's mission of serving its beneficiaries better and for the Federation to truly become a unified global INGO, the issue of the brand must be addressed with a united approach that is inclusive, collaborative and promoting of the common goal of benefiting the children and youth in the whole of the Federation's care.

## **Part B: Ancillary Issues and Themes: Welfare of children and youth anchored in welfare of child and youth care practitioners.**

### **2.7 The Particular Function of the ISC**

- 2.7.1 As already noted, the ISC is unique in its purpose – it is not a judicial, criminal, human rights, or armed conflict investigative body, typical of a UN or similar multilateral organization, although it embodies certain similar functions. The ISC's primary functions are to investigate, report and make recommendations to the SOS CV IS, related to child safeguarding failures, asset safeguarding failures, lack of governance, incidents of corruption and mismanagement of funds, and in general to look at serious misconduct within the SOS CV Federation. For this purpose, the ISC established an

investigative fact-finding body, with functions akin to that of an auditing body, and with this range of expertise it was possible to identify and consider certain issues and themes which were not the focus of the investigation, but nonetheless evidence wider root causes and patterns of failings within the Federation.

2.7.2 In the course of its work to identify deeper root causes of the specific child and asset safeguarding failures at the focus of its work, the ISC had to analyze whether or not many of the failings within the Federation are systemic in nature. During its Mandate the ISC came across several themes, which were not the focus of its investigations, but were peripherally connected to the investigations or reported to the ISC as issues of concern in the larger context of the Federation. Many of these issues and themes were reflected in the ISC's MA specific investigations and in some instances evidenced a recurring pattern across MAs and Regions of the Federation. The ISC could not ignore these wider issues and themes as it set out to undertake a holistic approach to the investigations. The ISC felt obligated under its Mandate to also report on these issues, albeit in limited depth given the limited time and resources at its disposal.

2.7.3 These wider issues and themes are elaborated below and concern: the living condition of children; the condition of child and youth CPs (formerly housemothers/houseparents); issues regarding scholarships and study abroad program; funding and donor structures; ownership of SOS CV assets around the Federation. Other issues observed by the ISC relate to the use of the SOS CV trademark the ensuing complications from the monopolistic approach of brand use, and the lack of coherent brand use throughout the Federation. To reiterate elements already addressed in Part A of this section and their impact on programme participants (beneficiaries), and staff members, the Federation displays elements of neo-colonial if not racial and discriminatory patterns, which the Organization must confront and take appropriate actions to remedy. The ISC deems it necessary to shed a light on the issues it has encountered, but highly recommends that SOS CV addresses these observations further, including initiating investigations and/or assessments as necessary, and changing and/or introducing relevant policies and guidelines, and in general takes necessary actions to address the issues in a holistic rehabilitative approach.

## **2.8 Standard of living of children and common issues**

- 2.8.1 The ISC Team have visited a total of ten (10) SOS CVs in IOR Asia, IOR ESAF, IOR WCNA, and EUNA, and experienced first-hand, albeit for a short period of time, the life of children within the care of SOS CV. Except for one home in a village visited in IOR WCNA, the ISC team found the Villages to be of a good standard and suitable premises for children and their caregivers. The Villages are well maintained, with gardens and flowers adorning and creating a relaxing, pleasant and healthy atmosphere for the children. Playgrounds are available for the children, with some football and other sports ground observed in some Villages.
- 2.8.2 The homes for the children are well kept by the child and youth CPs (housemothers and the aunts). A home accommodates anything between 8 to 10 children, and as observed, children will share a room (2 or a maximum of 3), according to their age groups: older children sharing the same room, and younger children sharing the same room. Although males and females do not share the same room, they do share the same house, and mothers try their best to create distance between the males and female rooms, either by boys sharing rooms in one part of the house and females in another part of the house. There are gender assigned bathrooms, a kitchen, and a rather large space to serve both as dining room and living room. The children have comfortable and dignified living quarters. The children the ISC have observed and interacted with appear happy and healthy.
- 2.8.3 One home in a children's village in IOR WCNA was found to be of substandard conditions. The visit was conducted in September 2022, while most children were still away for summer break with their biological families and relatives. Only one home was in operation, with a child and youth CP (housemother) looking after around 10 children who had remained in the Village. The house was very crowded and there were mattresses on the floor of the living room (indicating possible overcrowding) and the bedrooms. The mattresses appeared unclean and soiled with urine, which was a prevalent smell in the house. The house lacked a table and chairs in the living room, and it did not have adequate space for consuming meals or for children to study (this was standard in other homes). What little furniture was in the house looked old and damaged.

- 2.8.4 At the time of the visit (between 10.00 and 11.00 am), the children were in the process of having breakfast and they were sitting either on the floor or on small stools. The children looked unkempt and disheveled, with some younger children half-dressed or with tattered clothing. Despite their appearance, the children did not look unhappy or maltreated, however, their overall living conditions were found to be of a poor and unsatisfactory standard.
- 2.8.5 In general, the village is not of the same standard observed in other villages visited, and it is not clear why the specific house visited was inadequate and substandard. From speaking to SOS staff at IO,<sup>89</sup> we have been informed that not all children cared for and supported by SOS CV enjoy the same good standard of living and that this is an issue within the Federation. A former SOS CV director<sup>90</sup> informed us that the conditions of SOS children's villages and homes in the ESAF and WCNA Regions are of lower standard of construction, especially when compared to the same in IOR Asia which are of higher standard of construction and maintenance. At the time of observing, Villages in IOR Asia were found to be by far the most well-kept and of a higher standard of construction and maintenance.
- 2.8.6 Based on the limited sampling of the 10 villages visited by ISC, it is not possible to establish the causes for such disparity in the living standard of children and their caregivers. The ISC therefore observes that the living standard for children under the care of SOS CV should be of equal standard and care, and that further assessment of why such disparity exists must be conducted.

### **A. Cult of personality of Leadership and Donor access to children**

- 2.8.7 The ISC has observed that most of the SOS CV houses and common buildings within the Villages visited have pictures of the founder of SOS CV, Dr Gmeiner, and/or of past President(s), and in more limited instances pictures of the current President. While in a Village in Asia, where the National Offices are also located, a statute of the founder is placed in a central location akin to a shrine on which flower garlands and other adornments are placed. The ISC acknowledges that the organization wishes to honor

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<sup>89</sup> SOS CV CS Team, during a virtual meeting.

<sup>90</sup> Meeting , in person 14 December 2022.

the founder and former Presidents, but this should not involve creating a cult of personality, through the placing of images, statues and the narration of stories of these individuals. This can lead to these individuals, and consequently other individuals in leadership positions or seen as associated with or endorsed by these individuals, being afforded inappropriate special treatment and exceptions. In the words of individuals with whom the ISC spoke at these locations, such ‘deifying’ projects the founder and former Presidents’ actions as unquestionable and their authority absolute.

2.8.8 This is illustrated by a child safeguarding allegation in an MA in the IOR Asia Region investigated by the ISC in its MA specific investigation confidential report, as summarized in Section 5 below. It has emerged that an individual who had been a donor for the construction of Children’s Villages had also abused children, in the period between 2010 and 2015. The donor was given special treatment, including permission to access Villages unsupervised in contravention of SOS CV policies, and to stay in the guest facilities located within the Village. This special treatment was afforded to him in part because of his association with a former senior official within the Federation and because the donor was known to staff due to the role he played in the construction.

2.8.9 The ISC learnt of visits to Villages within IOR Asia Region by external persons, specifically during inaugural openings of Villages, where other donors – unrelated to the matter referenced in the preceding paragraph – visited Villages in the presence of the same former senior official with great ceremony and fanfare. What message does that send to onlookers, such as child and youth CPs, VDs, and others, including the children and youth, as far as the status of these individuals and the ability of donors to access Villages.

2.8.10 The ISC observes that the presence of these likenesses, images and portraits of the founder, and previous and present senior leaders, in the SOS CV Homes and Villages creates a cult personality that can have a significant impact on young children cared for and supported by SOS CV. This is particularly problematic as children are impressionable and more susceptible to such influences, which may lead to idolizing individuals and perceiving them as unable to do any wrong. Moreover, it leads to blind loyalty and obedience, and may stifle independent thinking, creativity, and free expression. In the case of vulnerable children, it may lead to a culture of fear and intimidation, and/or an inability to speak out. The ISC considers it advisable that such

likenesses, images and portraits be replaced by beneficiary-centric and local culturally centric images, perhaps relaying sentiments of encouragement and security. What is more, special treatments, and bypassing of SOS CV policies regarding access to SOS CV Villages facilities, should not be afforded to former senior leaders, by virtue of their past positions and contributions. Once senior leaders have retired and or have completed their service, they should be subjected to the same level of scrutiny as any external visitors and required to adhere to the relevant SOS CV policies. SOS CV can recognize the invaluable contribution of former senior leaders and still ensure adherence to these restrictions of access to SOS CV facilities.

## **B. Issue of Pregnancies among SOS CV children and youth**

- 2.8.11 In seven of the 10 Villages visited by the ISC, reports have been received of pregnancies among children and youth cared for and supported by SOS CV, of minor age. Some of the pregnancy reports received are related to child safeguarding issues and are part of investigations carried out by the ISC due to incidents of sexual abuse.<sup>91</sup> Other pregnancies are as a result of sexual activities between the beneficiaries of SOS CV, including relationships between beneficiaries above the age of 14 (described as “Romeo and Juliet” to indicate or describe young lovers).<sup>92</sup> Sexual abuse among children and youth cared for and supported by SOS CV, which leads to pregnancies, have also been reported.
- 2.8.12 The information regarding the manner in which incidents of pregnancies were handled is of concern to the ISC. It is the ISC’s understanding that there is no uniform policy or regulations on how incidents of pregnancies should be handled. This, however, has to do with the fact that the MA(s) must give precedence to the relevant laws and policies of their country, which may require a course of action inconsistent or in conflict with Federation-wide SOS CV policies and regulations. Therefore, how to handle pregnancies is left to the MAs, but most often to the individual Villages, Village Directors and CS focal persons.
- 2.8.13 An illustrative example is Nepal. Sexual relations with a female below the age of 18

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<sup>91</sup> CS investigations in SOS CV Kenya.

<sup>92</sup> This was reported to the ISC by several SOS CV employees in the ESAF region and IOR Asia.

years is prohibited by law and considered rape punishable by imprisonment,<sup>93</sup> regardless of whether the concerned girl gave consent or not, or that the two concerned are in a consensual relationship, which by the letter of the law, should not involve sexual relations. Notwithstanding these national laws, the ISC has received reports of incidents of pregnancies within SOS CV Nepal, with the handling of the incident not being reported, and handled at Village level. The handling of the pregnancy under these circumstances is notably difficult. However, in this instance the ISC can only point at the issue and ensure the organization is made aware of it, as certain practices in handling pregnancies may be dangerous to the minors involved, both as matters of health and/or of the traumatic effects on the minors involved.

2.8.14 In such strict legal landscapes, the organization should ensure to put in place adequate preventive and protective measures accommodating local considerations, such as age of consent. Moreover, incidents of pregnancies, the manner in which they were handled, and the outcome of these instances, must be recorded, and must be compulsorily reported to the National Office, to the IOR and IO. Most importantly, the involved minor's choice and or their wish, and the support provided in any of these instances, must be recorded.

2.8.15 The ISC received reports concerning other SOS CVs, where in incidents of pregnancies, Village Directors were reported to have taken the concerned girls to clinics, and/or to doctors for the purpose of terminating the pregnancy. It is not clear from the reports received by the ISC whether the girl(s) involved, the housemother/houseparent(s), and/or immediate family members were informed or whether consent was obtained or refused. In most cases, there are no documents or records of either the pregnancy or the procedure carried out, but the incident(s) are widely known within the Village to have occurred. Due to fear of reprisal or retaliation, there is reluctance to disclose the identities of both the concerned children and the SOS CV staff involved.<sup>94</sup>

2.8.16 In other instances, the pregnancy is recorded as a CS incident and necessary

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<sup>93</sup> According to Muluki Criminal Code 2074 (2017) which came into force on 2075 (17 August 2018) Number 219(2): "If a person enters into sexual intercourse with a woman without her consent or enters into sexual intercourse with a girl below the age of eighteen (18) years with or without her consent shall be deemed to be an offence of rape".

<sup>94</sup> Such incidents are reported to have occurred in SOS villages in Kenya, Nepal and Cambodia. These incidents are mainly historical.

investigations carried out at the Village or National level to ascertain the circumstances that led to pregnancy, especially to determine if sexual abuse or coercion occurred, to ascertain the age of the children involved,<sup>95</sup> and to identify whether appropriate action was taken. According to staff at SOS CV Kenya, there are three possible courses of action available to the affected pregnant child: i) staying and giving birth within the SOS CV premises and the new-born is looked after by SOS CV with the young mother; however, these instances are not common, and are “frowned upon” as there is the concern that this may set a “bad” example for other girls; ii) staying with her biological family or relatives and providing her with support in that setting, which is the preferred course of action for SOS CV until the birth of the child, with the option of returning back to the Village and resuming her life and her studies after the birth<sup>96</sup>; and iii) involving foster care. However, the reports received by the ISC suggest that an informal fourth option of abortion is presented to the concerned child. There have been reports also of female caregivers abusing young boys and pregnancy ensuing as a result of this.

2.8.17 The ISC has not been able to conduct any detailed investigation into instances of pregnancies and these observations are informed from the information provided to it during its MA specific investigations and related limited lines of inquiry. For example, in the course of the ISC specific investigations concerning SOS CVs Cambodia, Kenya, Nepal, Sierra Leone, and Panama, reports were received by the ISC of instances in which previous investigations had revealed cases of pregnancies handled poorly, including pressure by staff at the Village on the youths to terminate the pregnancy.

2.8.18 Numerous SOS CV staff members interviewed by the ISC within a specific MA have confirmed a high number of pregnancy incidents, of which a significant number were unreported or covered up at the Village level, and that the numbers of such incidents were largely either not reported at MA level at all or were reported, but not disclosed further by the MA. SOS CV Staff the ISC spoke with informed us that in their opinion this is done to protect the reputation of the organization and the SOS CV brand and reflecting a perceived need to protect the organization over the interest of the child. This apparent prioritizing of SOS CVs reputation over transparent handling of

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<sup>95</sup> The ISC is also aware of reports of child on child sexual abuse.

<sup>96</sup> It was explained to the ISC that this latter action is preferred to protect the concerned girl from judgments and other unpleasant remarks within the Village.

individual incidents has been observed often in the course of the ISC's investigations and related lines of inquiry.

2.8.19 Asked as to the reason behind the increase in pregnancies, the ISC was told that SOS beneficiaries of teenage years lack adequate and age appropriate sexual and reproductive health awareness. This again is in part due to national laws, which in some countries do not allow for sexual and reproductive health awareness to be taught below a certain age group.<sup>97</sup> Additionally, factors such as local cultural or religious based sensitivities regarding the teaching of sexual and reproductive health may play a role. According to the accounts provided to the ISC, such factors may be observed by some child and youth CPs which may lead them to refrain from providing the necessary guidance, and impacts on the handling of instances of pregnancy. In most cases, it appears it is up to the child and youth CPs to guide the child in these circumstances.

2.8.20 Dealing with underage pregnancies under these circumstances becomes highly problematic. Some child and youth CPs reported attempting to monitor youth to ensure that they did not engage in sexual activities, or alternative efforts such as providing counsel and raising awareness. Child and youth CPs indicated the difficulty they face when dealing with this subject matter, and that they do not feel well equipped to provide adequate guidance. Although they are given training on this subject during their initial training, a Village Director informed the ISC that perhaps regular refresh training should be provided to child and youth CPs on this subject, and on other subjects, to reflect the changing trends in society that affect children and youth.

2.8.21 Based on its investigations, the ISC is extremely concerned by the high incidents of pregnancies of children and youth cared for and supported by SOS CV, and by the way those reported to the ISC were handled. This concern is compounded by accounts that necessary policies and guidelines may not be properly developed to reflect the needs of the beneficiaries or the need to observe local laws. The ISC is also troubled by sentiments expressed by child and youth CPs and other staff that *practical* guidance is

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<sup>97</sup> In Kenya the National Framework on Sexual and Reproductive Health of 2015, requires raising awareness only to Youth of 15 years of age and above. However, in this instance children younger than 15 years are engaged in sexual activities but are lacking necessary and appropriate awareness on practicing safe sex, and related practices.

not provided on the ground or accommodates varying local circumstances.

### **C. Issue of Substance Abuse at SOS CVs**

2.8.22 Another matter of concern reported to the ISC is the issue of substance abuse among youth cared for and supported by SOS CVs Kenya, Cambodia, Syria and Panama, although the ISC understands through its inquiries that the issue of substance abuse is not isolated to these MAs. In the case of SOS CV Syria, the ISC has come across the case of a specific young person. As it pertains to SOS CV Cambodia, sources have anonymously reported substance abuse as major issues. In SOS CV Kenya, the ISC received several reports of substance abuse among youth cared for and supported by SOS CV; although this is mainly reported among the youth living in youth housing, other reports indicate a small number of such cases even within Children's Villages. Substance addiction and abuse are issues afflicting some beneficiaries in SOS CVs globally. The substances that are easily and readily accessible are reported to the ISC to include alcohol, cigarettes, cannabis, and in some cases, heroine.<sup>98</sup>

2.8.23 Staff at SOS CV Kenya informed the ISC that youth cared for and supported by SOS CV are influenced by peer pressure especially in school settings, to engage in substance abuse, and despite the MAs attempts to tackle the issue of substance abuse, the problem with addiction amongst the youth persists. However, this issue is not isolated to SOS CV youth and is part of a larger substance abuse problem prevalent among the youth in Kenya. The MA is taking necessary actions to address the issue of substance abuse, by addressing root causes. They have partnered with the National Authority for the Campaign Against Alcohol and Drug Abuse (NACADA)<sup>99</sup> to assist them in tackling the issue appropriately, including by raising awareness among SOS CV youth and providing support.

2.8.24 The ISC observes that it is a good step forward to partner with a national agency to tackle a national issue; however, the MA should receive further support and develop a targeted solution designed by the MA itself in view of its local context. The ISC has been informed that strategies have been and are being developed to tackle substance

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<sup>98</sup> These substances are reported from and SOS CV in the ESAF Region

<sup>99</sup> NACADA is a semi-autonomous State Corporation under the Ministry of Interior and Coordination of National Government as per the Executive order No.1 of June 2018 (revised)

use among children in care by the National Care Reform Strategy.<sup>100</sup> Such strategies could inform the development of the MAs own policies and solutions, with the support of IOR ESAF, and the IO where needed.

2.8.25 The issue of youth substance abuse and addiction is of course not an issue limited to SOS CV; however, the frequency with which this issue was raised to the ISC necessitated its inclusion in its reporting. The ISC would advise a comprehensive assessment of the issue of substance abuse and addiction in CVs across the Federation, if this is not already addressed – or planned to be included – as part of the safeguarding or other annual reporting.

#### **D. Failures to Report Safeguarding Incidents to National and Local Authorities**

2.8.26 In the course of its investigations and other mandated work, the ISC observed instances within the Federation of failing to take appropriate action in response to wrongdoing, for example, wrongdoings and criminal acts were not reported by staff at MA, IOR, and/or IO levels. With regards to cases of child-on-child sexual abuses in SOS CVs Kenya, Nepal, Cambodia, and Panama, the respective CVs failed to report the abuses to the relevant authorities. Several reasons were given for the decision not to report incidents including a *preference* to handle them internally.

2.8.27 CVs reported to the ISC that they attempted to protect both the children involved in abuse and the perpetrators from facing legal consequences that may negatively affect their lives, for example, in Nepal, harsh legal consequences, such as a prison sentence, can be compounded by backlash from the larger community. Victims are attempted to be shielded from shaming and other types of adverse effects which can affect the victim's ability to enter into marriage or start a family. However, more disturbing are reports from staff that spoke with the ISC of decisions taken in such instances prioritizing protection of the MA's and overall SOS CV's reputation.

2.8.28 The ISC has observed past instances evidencing a Federation wide issue of non-reporting of safeguarding incidents, serious misconducts and other wrongdoings,

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<sup>100</sup> National Care Reform Strategy for Children in Kenya 2022-2023

including child physical abuse and sexual abuse. In some instances, there appears to be more concern with avoiding legal actions against the relevant person(s), CV or MA at the expense of protecting the victim. In other instances where misconduct or wrongdoing is substantiated, initiating disciplinary actions or criminal proceedings were avoided. These instances and failures are dealt with extensively in the ISC's MA specific confidential investigation reports in Part Two of the ISC Report and in summary form in Section 4 below.<sup>101</sup>

2.8.29 The ISC strongly denounces any failure or avoidance to report instances of abuse committed by adults against children to the relevant authorities, and advocates for a strict zero-tolerance approach. Regarding cases of child-on-child abuse, the ISC recommends that the decision not to report to local authorities be re-evaluated and that a thorough assessment be conducted, taking into account the need to protect and safeguard the children and act primarily in the victim's best interest. At the same time, it is important to weigh the danger of setting a precedent of impunity for children perpetrators, and not affording the victim their right to legal recourse, and to be protected. Relevant authorities must be informed of abuse and criminal conduct, and measures to ensure that the welfare of the victim must be prioritized. Moreover, the existing – and soon to be updated - binding SOS CV incident reporting policies and procedures must be adhered to, and a strict zero-tolerance approach unwaveringly applied to discipline staff for failures to follow the reporting guidance and requirements, both for instances of child-on-child and staff-perpetrator abuses and misconduct.<sup>102</sup>

2.8.30 Any failures to comply with SOS CV's binding incident reporting guidelines and requirements would evidence a significant contravention of SOS CV's core values and code of conduct. Such significant failures would also expose the Federation and relevant MAs to greater legal risks and liabilities, which may damage not only to the organization's reputation, but also its support from partners, individual donors, and institutional funders, and even its ability to operate in certain countries.

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<sup>101</sup> See for example, the Summary Reports in Section 5 of the ISC investigations concerning SOS CV Nepal, SOS CV Panama, SOS CV Sierra Leone, SOS CV Syria, and SOS CV Kenya.

<sup>102</sup> As referenced in Section 3 below, the ISC acknowledges the soon to be introduced new Misconduct Incident Management regulation, Misconduct Investigations regulation, GSC Risk Register, and updated Child and Youth Safeguarding Policy and Code of Conduct.

2.8.31 All within the Federation must prioritize the safety and wellbeing of beneficiaries (and victims of misconduct when it occurs) and help prevent safeguarding incidents through unwavering adherence to binding reporting policies and procedures. Under no circumstances should reputation or brand protection be prioritized over these safeguarding and reporting obligations.

## **2.9 Welfare of Children and Youth Care Practitioners (housemothers and aunts)<sup>103</sup>**

2.9.1 At present within the Federation there is a migration of terminology to core care workers from the historic use of the gender-based terms of house mother and house aunt. The ISC welcomes this development, however, during the course of its work the use of the ‘old’ terms were still prevalent at all levels of SOS CV and staff that we spoke with, including the carers themselves referring to themselves as house mothers or house aunts. For the purpose of this report, and this subsection in particular, the ISC will adopt the use of the contemporary term of child and youth CP or core care worker.

2.9.2 Child and youth CPs play the most vital role in the whole of the SOS CV organization, as they are the primary caregivers and protectors of the thousands of children in the care of the Federation, and the actual success of the SOS CV model is in large part attributable to the housemother/houseparent. In 1978, Dr Gmeiner introduced the Statutes of SOS Mothers, which was reviewed in 1999 with the aim of incorporating the Statutes into the wider SOS CV Human Resources Manual.<sup>104</sup>

2.9.3 In recognition of the vital role of the child and youth CPs, Recommendation 3 of the ISC Interim Report<sup>105</sup> focused on practical suggestions on how best to improve the conditions of child and youth CPs. The ISC saw the need to update the SOS House Mother Statute to reflect the current and most accurate understanding of this important role, with specific recommendations including: the need to hear their voices; improving their morale; working conditions; providing necessary training; gender equality;

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<sup>103</sup> Although use of the term “housemother/houseparent” is the historic and prevailing term for the role within the Federation, the ISC acknowledges that SOS CV is making considerable effort to professionalise this role, and remove this historic gender-affiliated term, and replace it with “Core Care Worker“, and or “Child and youth Care Practitioners.”

<sup>104</sup> SOS Housemother Statute of 1978 and 1999.

<sup>105</sup> Recommendation 3: “Upholding the Dignity and Worth of Housemother/houseparents”

looking after their mental health; strengthening succession and institutional bonding; introducing peer mediation; and recognizing outstanding achievement.

2.9.4 Despite the limited time available, the ISC decided to take the opportunity during field visits to meet with child and youth CPs (self-described housemothers), to understand their experience first-hand. Their vital role in the Federation required the ISC to ensure meetings with them and to hear the experiences of these ‘gems’ of the Federation.

2.9.5 During field missions held between September and December 2022, and then again in February 2023, the ISC team had the opportunity and the immense honor to speak with several child and youth CPs in the SOS Villages the ISC team had visited, particularly in the IOR ESAF Region and IOR Asia Region. The interactions with child and youth CPs were very pleasant and the team understood the deep commitment, love and care all the child and youth CPs felt towards the children they are entrusted with. Their role is more than a job, and their devotion and sacrifice for the best interest of the children in their care is a testament to this. The majority of child and youth CPs are entirely devoted to the children, and the ISC notes that the majority are unmarried and dedicate their life in service to SOS CV and its beneficiaries.<sup>106</sup>

2.9.6 The interviews with the child and youth CPs consisted of both a free-flowing conversation on their overall experience working with SOS CV, and a series of questions prepared in advance, with additional follow up questions according to the circumstance. The questions asked – and in the terms in which they were asked - included, but were not limited to, the following:

- How long have you been a housemother/houseparent?
- What is your role as a housemother/houseparent?
- What kind of training did you receive and for how long in order to become a housemother/houseparent?
- What do you like about your role as housemother/houseparent?

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<sup>106</sup> Of the 10 core carers spoken to, eight are unmarried and living within SOS CV premises separate from their immediate families and or communities. Two housemothers reported being married: one is married and has a biological child, who lives outside of the SOS village, she reported missing her family and was emotional sharing this; and another is married but with no biological children.

- What are some of the challenges you are facing?
- What is your remuneration, and is it enough for your needs?
- How do you deal with challenging children?
- Are you aware of how to report Child Safeguarding issues?
- Who supports you – mental and moral support?

The following paragraphs provide summaries of responses to those questions provided by a number of child and youth CPs during the course of their meetings with ISC members.

### **Q. What is your role as a child and youth CP (housemother/houseparent)**

2.9.7 The child and youth CP's role cannot be easily defined, as it is closely connected to the needs of her children, just as any other mother with her biological children. It is therefore very wide, and the child and youth CP assumes different roles as the need and circumstances arise. The child and youth CP is tasked with providing emotional and moral support to their children; they nurture and discipline the children; they plan and cook meals, clean the house, do the laundry of their children; for the younger children they take care of their personal hygiene while supervising the personal grooming of the older children; they assist with homework; they nurse children back to health when sick; when there is fighting and bickering between children, they intervene to make peace; they also provide religious or spiritual guidance to the children.

2.9.8 The 10 child and youth CPs to which the ISC spoke to, reported that their role is to be at the service of the children 24/7 and ensure their needs are met. The child and youth CPs are very protective of their children, and they ensure their safety and wellbeing in most circumstances. The ISC understands that a lot of efforts were made to train child and youth CPs in positive parenting methods and to ensure that any forms of violent discipline (including emotional violence) were not practiced by the child and youth CP, which the ISC understands was a major problem in the past.

### **Q. Training to become a child and youth CP (housemother/houseparent)**

2.9.9 According to the child and youth CPs the ISC spoke to, they are given initial training

ranging from three to six months, during which they are involved in the houses assisting housemother/houseparents and they are referred to as house aunts. As house aunts, they are not in charge of a specific house or children (usually there are eight to 10 children in each house), but they provide assistance to the housemother/houseparent with looking after the children, running the household, and when the housemother/houseparent is on weekly and/or annual leave, they provisionally are in charge of the house. After the initial training period, they are assigned their own house and children to manage.

2.9.10 Some child and youth CPs reported that they never received additional training, while others report that it had been several years since the last time they undertook refresher training. They would like to receive periodic refresher courses, especially on matters regarding how to handle child safeguarding issues, on how to handle the children once they approach and/or are in teenage years, how to support problematic children including those with severe traumas, how to address issues of sexual and reproductive health, and on positive parenting and disciplining.<sup>107</sup>

2.9.11 Child and youth CPs have reported that the organization expects them to keep up with the on-going changing policies on how to care for children, especially on parenting and disciplining, which in their opinion does not take into account the local context, traditions, and cultures. Although they are willing to follow these new changing dynamics they require additional support and training.

### **Q. What are some of the challenges you are facing?**

2.9.12 The child and youth CPs the ISC spoke to, consistently reported that although they love their role and their job, they feel overwhelmed and overworked, as they are required to look after the children almost 24/7. In general, the child and youth CP are allowed one day off a week, however, they reported that they do not take a day off on a weekly basis,

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<sup>107</sup> During its field visit to SOS CV Nepal, members of the ISC visited the dedicated training facility located at Kavre Village. The ISC was impressed by the facilities, dedicated directors and staff of the facility, and indeed that a dedicated premises is allocated for such an important purpose of regular training. At the time of its visit, the training facility was being utilized by housemother/houseparent representatives from all the CVs within Nepal. The ISC understood that the housemother/houseparent representatives would receive the updated training to then return to their respective CVs to further disseminate the updating training to their colleagues. The core carers in attendance were personable and congenial and shared their positive views of the training with the members of the ISC who were present.

but they accumulate their days and take time off either at the end of the month or at another time. This approach is usually preferred by child and youth CP whose families live in distant locations.

2.9.13 They reported feeling tired and stressed, and not receiving enough support. One mother reported that she had requested for a washing machine to be installed in the Village, so that mothers do not have to wash clothes by hand, and that this could alleviate their burden. She expressed frustration that the organization did not take any action to provide a washing machine.

2.9.14 Another child and youth CP reported that the monthly allowance she and her other colleagues received for each home they manage is not enough to cover all the expenses required for the children. She informed us that quite often she is forced to use money from her own pocket to supplement the shortage in the CV house expenses, and that the Village management would put pressure on them to manage the allowances. This is also contributed to by the recent inflations and rising living expenses, which according to this individual, is not reflected by an equal increase in the monthly allowances.

2.9.15 Some child and youth CPs have informed the ISC of the challenge they face in handling certain children, with behavioral issues, and/or with traumatic background. They feel they do not possess the necessary skills and expertise to handle what one mother called “problematic children”<sup>108</sup> and their attention is often disproportionately focused more on some children than others. Especially as the children grew older, it could become problematic to discipline them and/or hold them accountable for their behavior.

2.9.16 Other child and youth CPs informed the ISC that at times they feared for their safety, as their children could become very aggressive and threaten them with violence. On a few occasions, there have been reports of children physically attacking their housemothers. Overall, it was indicated they needed the support of a professional within the premises, especially trained psychologists, and/or therapists to assist with: children’s behavioral challenges caused by adverse childhood experiences before the child’s arrival to SOS CV; with behavioral changes caused by rapid developmental

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<sup>108</sup> It was explained to the ISC that several children within SOS CVs have traumatic experiences before joining SOS CV, including abuses, abandonment, broken homes to name few, as a consequence of which they displayed behavioral issues, and they are considered “difficult to handle”.

changes in teenage years; with issues of child on child abuse, including sexual abuse; harmful sexual behaviors, violent or aggressive behaviors; and with the child and youth CP's own mental and emotional wellbeing.

### **Q. What is your remuneration, and is it enough for your needs?**

- 2.9.17 Before the interviews with child and youth CPs regarding their working/living conditions including their salaries, the ISC had received reports and information of malcontent of child and youth CPs regarding their salaries. In several MAs child and youth CPs were paid minimum salary, or in some MAs even below national minimum salary, as confirmed by several accounts, although the ISC has received representation from SOS CVI that this situation has been rectified in the course of 2022. During interviews, most child and youth CPs reported their frustration and disappointment at how low their salaries are, adding that they could not understand why their role and their contribution is not remunerated fairly. The ISC has made recommendations in the ISC IR to, amongst other things, restore the dignity of mothers and review their salaries.
- 2.9.18 It is not entirely clear how salaries are calculated, in particular, if there exists a Federation-wide recommended salary scale and a post adjustment formula to calculate salary adjustment for each pay grade at each specific SOS CV location relative to the default salary.
- 2.9.19 As a starting point, the Federation should ensure that child and youth CPs are compensated fairly and in accordance with applicable labor laws and regulations. Any compensation that remains below national minimum wage, is recognized as highly problematic both as a matter of policy and law. As specified in the previous paragraph, the recommended approach is to adopt a Federation-wide recommended salary scale for all job families (including houseparents and aunts/uncles) and pay grades, accompanied by a post adjustment formula to calculate the salary in specific locations. The post adjustment formula should take into account a) the applicable domestic labor legislation, b) the cost of living in the country and the locality where the SOS CV in question is located, and c) the average salary for similar occupations in the labor market. The cost of living should be reviewed on a regular basis to reflect factors such as inflation.

- 2.9.20 In establishing pay grades within each job category, a number of factors should be considered, including: the child and youth CP's experience and skills; their education and qualifications; the workload (including the number of children in their care, including children with special needs, and the number of hours worked per month).
- 2.9.21 The compensation package, in addition to the salary, should include benefits, such as health and disability insurance,<sup>109</sup> retirement plan, travel allowance for family visits (where applicable), annual leave, medical leave and bereavement leave, as a Federation-wide minimum. Child and youth CPs should also be able to freely choose between overtime pay and compensatory time off. MAs should be encouraged to include additional benefits, such as education allowance for houseparents' non-SOS CV children (biological and/or adopted), health insurance coverage for immediate family members, and the like. Not only will this improve houseparents' satisfaction with their working conditions, resulting in better quality of care, but it will also increase the attractiveness of the houseparent profession as a career choice, thereby facilitating the recruitment of a more diverse workforce, including male child and youth CPs.
- 2.9.22 The ISC has been informed that in SOS CV Nepal and SOS CV India retired and aging child and youth CPs are allowed to stay in the Villages, where specific homes are provided for them. For mothers in SOS CV India, this is a great benefit which they value highly. However, it is not clear whether this arrangement for retiring child and youth CPs is available to all child and youth CPs in the Federation or if these are isolated cases. The ISC recognizes that this is a humane and generous solution that SOS CV have put in place for aging mothers, and it is highly commendable.
- 2.9.23 Child and youth CPs spend most of their lives raising children within the Villages, and in most instances separated from their communities. In most countries of the Global South, aging people are looked after by their own family (mainly their children and/or grandchildren), or within the extended family structure in their immediate community. The concept of retirement homes as known within the Global North is atypical if not unknown. Therefore, the issue of pension and retirement plans for aging mothers who do not have biological children, grandchildren and/or an immediate community to look

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<sup>109</sup> SOS CV provides health insurance, and pension schemes for core carers. In some SOS Villages in IOR Asia, core carers are allowed to retire and are housed within the Villages.

after them (due to the fact that they have spent most of their adult lives in the SOS Villages) must be re-evaluated by SOS CV. The ISC understands it common for children cared for and supported by SOS CV to consider the child and youth CP as their biological mother and they stay in touch with them even after leaving SOS CV. A strong and lasting bond of care and love is created in this family structure.

### **Q. Are you aware of how to report Child Safeguarding issues?**

2.9.24 The ISC asked this question to understand whether the child safeguarding reporting policies and procedures put in place by the Federation have reached the child and youth CPs, and whether these staff who are on the frontlines of safeguarding are aware of, and up to date with, those procedures of reporting child safeguarding issues. Child and youth CPs informed the ISC that they are aware of procedures and rules for reporting in a timely and efficient manner issues of child safeguarding, and the relevant person in charge of receiving such reports, such as the CS focal person or VD at Village level.

2.9.25 However, they indicated that the procedures are at times difficult to understand and to follow. They informed the ISC that quite often they require assistance from the Village Director. They also found that they receive updates on the procedures, but that sometimes these updates are confusing and/or the process time consuming, considering their overall other commitments and focus on children. They informed us that at the very least, they know who to contact in case of serious incidents, and they understand what is expected from them in this respect.

### **Q. Who supports you – mental and moral support?**

2.9.26 Child and youth CPs interviewed by the ISC have reported feeling overwhelmed by their responsibilities and not receiving the necessary support to manage the demands and commitments of their daily job. They have expressed feelings of stress and isolation. Despite their dedication to their chosen career path, they have reported difficulties in managing the demands of their job and are seeking additional support.

2.9.27 Child and youth CPs reported inadequate moral, mental, and emotional support. Surprisingly, none of the mothers interviewed had access to therapy or counselling. However, they expressed a desire for counselling or other forms of support to help them manage the significant levels of stress, worry, anxiety, and responsibility that they bear.

They feel a sense of guilt if anything unpleasant happens to the children under their care, even if it is not primarily their fault. They reported feeling anxiety and stress in cases of incidents, and allegations of child safeguarding, and any ensuing investigations.

- 2.9.28 It is the ISC's recommendation that the organization provides compulsory and structured mental health support, in the form of counselling, therapy, and activities that help mothers decompress and de-stress. This is important as the well-being of children can be safeguarded better if the mothers are also looked after.

## **2.10 Scholarship Program and Lack of Centralized Management**

- 2.10.1 The SOS CV system is also characterized by the provision of other services<sup>110</sup> to both the beneficiaries of SOS CV and others within the communities in which a CV is situated. In SOS CV Nairobi, besides a school, the organization used to provide health services in a building adjacent to the CV, while the MA in Nepal operates successful and highly sought after schools. The provision of educational services - schools or technical schools - are prevalent in many MAs around the Federation. The schools are not designed only for SOS CV children and youth, but they accommodate a large number of children from the local communities. The MA in Senegal, for example, has recently inaugurated a higher education technical school, both for youth cared for and supported by SOS CV, and youth from the community in which the school is located.
- 2.10.2 SOS CV has around 190 schools/technical colleges/higher education programs in 56 countries globally. Some countries have several schools in several cities/towns while others have fewer schools, providing education to thousands of students both to SOS CV beneficiaries and non-SOS CV beneficiaries. SOS CV beneficiaries are supported and in general encouraged to pursue higher education at university level, or to undertake technical and other specialized trainings as per the beneficiary's choices. SOS CV supports these students during their further studies, and they are part of the SOS system mostly until the age of 23, however, for those pursuing further studies they are

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<sup>110</sup> SOS CV provides health services in 66 countries, and these are classified as Health Promotion and Prevention (HPP) services, and Medical Care (MED) services. None of the HPP and MED services had any bearing or relation to the main investigations conducted by the ISC, however, the medical services in Nairobi were located in a building owned by SOS CV Kenya.

financially supported even beyond the age of 23 years.<sup>111</sup>

2.10.3 The PSA, HGFD, in cooperation with the United World Colleges (UWC), provides study opportunities to SOS CV youth between the age of 16 and 19 years, and successful participants are awarded an International Baccalaureate (IB) Diploma. In their website UWC states that “*every year, UWC Costa Rica offers full scholarships to SOS Village students from around the world. So far more than 50 SOS Villages have graduated from UWC Costa Rica.*”<sup>112</sup> Further students from the African continent are often sent to an SOS educational facility in Ghana. Besides these two destinations, many more students are sent to other destinations around the world for study purposes. The ISC was not able to obtain the exact number of SOS beneficiaries awarded scholarships through the years, however, according to a former SOS CV President, hundreds of SOS beneficiaries have been given the opportunity to study abroad.<sup>113</sup>

2.10.4 The ISC was not able to receive more information regarding the management of the scholarship program, and it seems there is no centralized hub or dedicated unit at any level of SOS CVI with responsibility for and/or a global view on the movement of SOS CV beneficiaries for the purpose of studies. However, the ISC has recently received information that HGFD has been the main entity which has been managing the scholarship programmes, although there was lack of a centralized system and database with details of students and overall management, the ISC was informed that this has now been remedied.

2.10.5 As part of its MA specific investigations in two separate CV Regions, the ISC has learnt that several SOS CV beneficiaries were given the opportunity to study abroad as part of a scholarship program. In the specific investigations carried out into these two MAs, at least two SOS CV beneficiaries who were involved in allegations of child abuse,

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<sup>111</sup> Although SOS CV’s policies state that the age range of their beneficiaries is until the age of 23 years, ISC has learnt that in numerous cases, beneficiaries are supported financially beyond 23, and in some cases, beneficiaries often return to SOS CV for financial (mainly) and other support.

<sup>112</sup> UWC website <https://www.mru.uwc.org/uwc-costarica>

<sup>113</sup> ISC interview 20 February 2023. It was also unclear to the ISC if the individual was referencing only to SOS CV beneficiaries awarded scholarships through the years, or also to those for whom arrangements were made for apprentice-like opportunities in Austria such as in the hotel industry through his membership in the Bruderschaft St. Christoph foundation.

were awarded scholarships to study abroad.<sup>114</sup> During these investigations it emerged that other beneficiaries from the same MA in the same CV Region were taken to Europe to study; however, according to the accounts provided to the ISCs, the beneficiaries concerned did not pursue or complete their studies, for various reasons.

2.10.6 In respect of one SOS CV beneficiary who had been involved in allegations of child abuse, the ISC was informed by individuals with relevant knowledge of her case that there was no formal scholarship program from that SOS CV Region, however, special arrangements were made for the beneficiary, and they believe that the *Bruderschaft St. Christoph foundation* (the Brotherhood of St Christoph foundation)<sup>115</sup> may have provided the relevant funds and made arrangements to facilitate her studies and apprenticeship-like opportunity at a well-known hotel in Tyrol, Austria.<sup>116</sup> This was confirmed to the ISC by a senior international figure.

2.10.7 The second SOS CV beneficiary from a different CV Region was also involved in allegations of child abuse and was taken to pursue music studies in a musical academy in Tyrol, Austria. The ISC does not have any further information as to the specific arrangements. However, the ISC has been informed that a former SOS CV staff member had helped make the necessary arrangements for this beneficiary.<sup>117</sup>

2.10.8 The matter of scholarship and beneficiaries traveling abroad emerged as an issue of concern to the ISC. The ISC would advise that the following instances require further and dedicated attention by SOS CVI and HGFD, perhaps in collaboration with an independent investigative entity:

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<sup>114</sup> Both beneficiaries involved were taken to Austria to further their studies: one beneficiary did not complete studies and had to return back to her country after few years in Tyrol, Austria due to severe health issues. Other students from the Region are said to have also studied in Tyrol in the hospitality industry. The ISC has learnt of three more cases of beneficiaries taken to other countries in Europe (one to Spain) for study purposes, but did not pursue their studies, and there are outstanding questions as to who sponsored their trip.

<sup>115</sup> See <https://www.bruderschaft-st-christoph.org/en>. The Purpose of Goals of the organization are summarized as: “Our highest priority is the financial aid of those families with many children who have fallen into hardship through no fault of their own.” The Values of the organization are summarized as: “The conduct of the Brotherhood and its members is in step with the Christian brotherly love. Amongst members of the Brotherhood a culture exists which values the personal connections and exchanges.”

<sup>116</sup> The SOS CV beneficiary in question, undertook training in Tyrol in the hospitality industry, and the owner of the hotel where she undertook her training was a member of the Brotherhood.

<sup>117</sup> The ISC has also received similar accounts of beneficiaries involved in allegations of abuse, and awarded study abroad opportunities, from a third CV Region, but not to any detail similar to the instances included here.

- a. in at least two confirmed instances, the study opportunity involved an informal agreement between a former senior SOS CV leader and their contacts in certain industries to provide training (hospitality industry and a music academy) to two beneficiaries;
- b. both beneficiaries were involved in child safeguarding allegations/incidents;
- c. there is no centralized database to record the movement of SOS CV beneficiaries outside of their countries for study or scholarship purposes, and there is no one body within SOS CVI with a global overview relating to scholarships. The scholarship and study abroad programs are managed at MA level, sometimes with related PSAs, and HGFD. It was not possible for the ISC to find details of all the students awarded scholarships and study abroad opportunities from SOS CVI, indicating that there is no CVI level oversight by a responsible person(s) for their safety and wellbeing, no ability to track their progress or whereabouts or to understand whether they returned back to their country after their studies, and in what circumstances;
- d. lack of objective assessment of the children when awarding them the study opportunities, in light of reports that these opportunities were awarded on basis of favoritism, to cover up child safeguarding incidents, and/or as a way of providing compensation for survivor(s) of child abuse (including sexual abuse);
- e. what kind of arrangements were made for them in terms of accommodation, stipend, moral and emotional support, protection and other practical arrangements, including whether any MA participated in travel or immigration arrangements to facilitate opportunities in Austria.

2.10.9 The ISC is concerned that the movement of potentially hundreds of children was not monitored and centrally managed, until recently, by HGFD. Although HGFD has been the entity managing the scholarship programmes, the ISC is concerned about the lack of knowledge of the scholarship programmes at MA, IOR, and IO levels, where none of the personnel the ISC spoke with had full knowledge of the process and relevant procedures. Moreover, based on the two investigations carried out in which the issue of scholarships came to the attention of the ISC, there is a real concern for the safety and wellbeing of the beneficiaries concerned, and the totality of the reasons for their relocation. According to credible direct accounts received by the ISC, hundreds of children were awarded scholarships. It is highly recommended, to CVI and HGFD, to

conduct further inquiries on this issue as a priority further investigation.

## **2.11 Concluding Reflections**

- 2.11.1 The ISC would like to repeat its recognition of the outstanding work of many exceptional individuals within SOS CV and their unwavering commitment to the children within their care. It is precisely for this reason that the ISC deems it necessary to highlight the failings of the Federation, so that there can be meaningful change from the ground up, and a commitment to implement policies and procedures to address the root causes of the failings at the heart of the ISC's work.
- 2.11.2 The mission of SOS CV is bigger than any one person(s) or any one entity, and therefore it is important to draw out the relevant problems that are hindering the Federation from moving forward stronger and united. The pervasive lack of trust, which is endemic to the Federation, alongside the collective trauma experienced over the past five years since the emergence of the safeguarding allegations, must be addressed. To do so, it is essential to employ a systematic and strategic approach, maintain transparency, ensure full accountability and foster open communication.
- 2.11.3 A culture of learning, critique, social reform, passion for the Federation's cause, and implementation of these, must be fostered. There is a need for a new and stronger beginning, and the ISC believes this can be achieved only when the root causes are eradicated, when the current new and any future leadership is shielded from the many political tensions, allegiances and conflicting interests, and by keeping the eye on the prize: the wellbeing and interest of the children and youth, and the houseparents who care for them.

### **3 SECTION THREE: EVALUATION OF POLICIES, PROCEDURES, RESPONSE TO INTERIM REPORT AND RECOMMENDATIONS**

#### **3.1 Overview of the ISC Interim Report**

3.1.1 On 30 June 2022, the ISC submitted its Interim Report to the IS of SOS CV and shared it with the EB of SOS CVI. The Interim Report (sometimes referenced herein as ISC-IR) addressed the three pillars of its Mandate:

- *Pillar I:* evaluated then existing SOS CVI policies and procedures, particularly assessing them against existing relevant international standards, including those contained in UN and Council of Europe instruments, as well as standards of a recommendatory nature established by various international organizations.
- *Pillar II:* assessed, mapped and prioritized allegations and concerns, particularly those cited in the ICSR and DTA report, and initiating further investigations if necessary. The ISC investigation subsequently proceeded through April 2023, and the ISC reported to the IS on 2 May 2023.
- *Pillar III:* made nine interim recommendations to improve prevention, response, and accountability measures in a more efficient, effective, and humane manner.

3.1.2 The evaluation of policies led to both analysis and recommendations, thus resulting in an overlap between Pillar I and Pillar III. At the time of drafting the ISC-IR, the investigative process (Pillar II) had been focused on mapping and prioritizing, however it provided a strong foundation for the recommendations made in the Report. The subsequent investigative process, and the conclusions and findings reached, have strongly corroborated the need for the core of these recommendations.

#### **3.2 Review and Evaluation of SOS CV Policies, Guidelines and Procedures**

3.2.1 As discussed in greater detail in Section 3.3. below (Action taken by SOS CVI and the GSC regarding Policies, Guidelines and Regulations since the ISC Interim Report) the following is a summary of the ISC's evaluation of policies in effect as of the time of its review and interim reporting last June 2022. Since then, considerable progress has been made advancing the Safeguarding Action Plan and related policies, in part due to SOS

CV's positive response to the ISC's interim recommendation, as further detailed in the following sections. The existing policies evaluated as of June 2022 were under three headings: Evaluation of SOS CV Child Protection Policy, SOS CV Human Resources Manual, and SOS CV Asset Safeguarding.

### **A. Evaluation of SOS CV Child Protection Policy**

- 3.2.2 In conducting its review for the ISC-IR, the ISC identified four general principles to be addressed:
- 3.2.3 The SOS CV Child Protection Policy reviewed at the time *lacked structure*; in particular, the Policy should have stipulated *binding rules* with clear *consequences* for noncompliance, including the rights of each actor (party), beneficiary, and stakeholder in case of violation, listing them separately from desirable and guiding *standards*, which had no clear sanctions attached to them.<sup>118</sup>
- 3.2.4 The Child Protection Policy also lacked a definitional framework, and it was observed that it would be valuable to have a section listing all relevant *definitions*, which should be used consistently. Some of the definitions also required revision to ensure their compliance with relevant international standards.
- 3.2.5 A separate *communications pack* was suggested to be developed, including a *plain-language summary* of the key provisions to be used in training courses.
- 3.2.6 It was strongly recommended in the Interim Report to shift the focus from reactive measures to *preventive* safeguarding, in particular, by introducing strong mechanisms for risk identification and risk management to minimize and prevent potential harm from occurring.
- 3.2.7 The ensuing detailed discussion of definitions in the Interim Report closely followed various international standards; the evaluation of the definitions was not only concerned with legal precision and technicalities, but also aimed to upgrade the SOS CV standards to the highest level to extend the protection of children under the amended SOS Child Protection Regulation. For instance, the ISC recommended introducing the standard of

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<sup>118</sup> Cf. The ISC Interim Report, Recommendation 1: Promoting an Organizational Culture of Accountability.

the Inter-Agency Standing Committee’s (IASC) Six Core Principles,<sup>119</sup> which define as a child all persons under the age of 18 regardless of the local age of majority (age of consent), rather than allowing an exception ‘where under the law applicable to the child, majority is attained earlier’. Moreover, the standard should make it clear that a mistaken belief by the perpetrator regarding the age of the child must not constitute a defense.<sup>120</sup>

3.2.8 Another definition recommended for revision concerned the term ‘Actor’, which at present is unnecessarily restrictive due to the inclusion of a reference to ‘age or development’; as a result, it excludes cases where a child, due to their social or family status, holds power over other children, not necessarily younger than them (e.g., a male child wielding power over female children).

3.2.9 Yet another definitional shortcoming concerned the reference to ‘forcing or enticing’ the child in the definition of ‘child sexual abuse’, which should not form part of the definition since a child cannot give informed consent to sexual activity; it should be replaced with language emphasizing the child’s lack of capacity to give consent. In terms of defining key concepts such as ‘child sexual abuse’, the Interim Report recommended the comprehensive definitions adopted in the Council of Europe’s Lanzarote Convention.

3.2.10 Other recommendations for revision pertained to the definitions of contact and non-contact sexual abuse, child sexual exploitation, and child labor exploitation, as well as clarifying the provisions concerning privacy and data protection to ensure their uniform and consistent implementation.

## **B. Evaluation of SOS CV Human Resources Manual**

3.2.11 The evaluation in the Interim Report was focused on the existing SOS CV Human Resources Manual, which was, and remains, in the process of being updated.<sup>121</sup> The

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<sup>119</sup> See Principle 2 of the IASC, Six Core Principles Relating to Sexual Exploitation and Abuse, 2019. (Available at: <https://interagencystandingcommittee.org/inter-agency-standing-committee/iasc-six-core-principles-relating-sexual-exploitation-and-abuse-2019>).

<sup>120</sup> Principle 2 of the IASC, Six Core Principles Relating to Sexual Exploitation and Abuse, 2019. (Available at: <https://interagencystandingcommittee.org/inter-agency-standing-committee/iasc-six-core-principles-relating-sexual-exploitation-and-abuse-2019>); this differs from UN Convention for the Rights of the Child (UNGA, A/Res/44/25, 20 November 1989).

<sup>121</sup> The ISC Interim Report (June 2022), 10/B.

Interim Report suggested four international sources including standards for human resources issues as a basis.<sup>122</sup> Its results can be summarized as follows:

- **General Comments**

3.2.12 The HR Manual uses the term ‘*staff*’ and seems to limit it to individuals who have entered into a contract of service with any of the Federation’s bodies (including its members). The ISC recommended a definition of ‘*staff*’ that goes beyond this scope to include any individual providing services and having direct access to children - thus potentially posing a risk - including contractors, vendors, volunteers, donors and *their* staff. Additionally, more gender-neutral and disability-inclusive language was recommended (e.g., ‘*house parents*’ instead of ‘*house mothers*’).

3.2.13 A further general remark underlined the necessity to clearly define the core skills, experience, and attitudes to be assessed during the recruitment process, in particular, to ensure that the candidate’s attitudes and values are conducive to preventing sexual harassment, exploitation, and abuse of children (PSHEA).

- **Specific Recommendations**

3.2.14 The Interim Report suggested the establishment of a *job classification system*, whose purpose is not solely to establish a fair salary scale but *primarily* to ensure an increased level of scrutiny of the candidate directly proportionate to the extent of unsupervised contact and decision-making powers in respect of children that the incumbent is expected to have.

3.2.15 A separate standard on safe recruitment was suggested being operationalized through a relevant guideline and a ‘*How To*’ section, setting out a clear procedure for assigning risk levels to staff roles. In particular, it should specify how risk levels factor into the job classification system and job descriptions.

3.2.16 The ISC also suggested that more detailed guidance should be given on performing candidate screening and reference checks, background checks and vetting, and

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<sup>122</sup> The four models were: 1. IASC Global Standard Operating Procedures on Inter-Agency Cooperation in Community-Based Complaint Mechanisms. 2. UN Staff Regulations and Rules of the United Nations 3. UN Secretary-General’s Bulletins related thereto. 4. For practical examples: CHS Alliance Safer Recruitment Guidelines.

obtaining police clearance. Such guidance should be supported by ready-to-use solutions such as templates for job advertisements. Such a template includes a standard clause on adherence to the SOS CV organizational policy regarding PSHEA. Police clearance should be required for all countries of prior residence of the candidate, especially for international roles.

3.2.17 It was recommended that the concept of acceptable counter signatory be introduced for vetting purposes, complete with a set of criteria for acting as such and barring individuals who are personally related to the applicant or do not possess sufficient knowledge of the applicant's professional and personal background from acting as references.

3.2.18 The lack of gender representation and diversity in decision-making posed a specific concern. To address it, the ISC recommended that the HR Manual expressly requires any recruitment panel or promotion panel to have gender and ethnic representation (as well as regional representation at higher levels).

3.2.19 It was also recommended that the rules on employment documentation should include a clear reference to the employee's obligation to preserve and disclose to other employers within the Federation (and potentially for roles requiring contact with children beyond the Federation) information on the staff member's (serious) misconduct. In case of serious offences, these obligations should go beyond jobs within the Federation. In addition, it is recommended that SOS CV mentions and MAs contribute relevant information to a Federation-wide database of serious misconduct by *current* and *former staff*, including not only confirmed instances of PSHEA but also investigations not completed due to the individual's departure from the organization. A similar database should cover external contractors and partners. PSHEA training should be made *mandatory* for all incoming staff members.

3.2.20 The ISC likewise suggested that special attention should be given to introducing safeguards against unfair performance appraisal in an effort to ensure that it is not used to *retaliate* against whistleblowers. In particular, an express provision for the right of rebuttal and the staff member's right to request a 360-degree performance evaluation was recommended.

## C. Evaluation of SOS CV Asset Safeguarding Framework

- 3.2.21 The asset safeguarding policies and procedures reviewed by the ISC were:
- Good Governance and Accountability Standards
  - Code of Conduct
  - Anti-Fraud and Anti-Corruption Guidelines
  - Human Resources Manual
  - Procurement Instructions
  - Integrity Compliance and Legal Internal Work Instruction
- 3.2.22 The ISC conducted the review for its Interim Report by critically studying the existing framework, interviewing management staff in order to understand existing policies, procedures and their implementation, and benchmarking against international best practice instruments<sup>123</sup> in asset safeguarding, anti-fraud and anti-corruption.
- 3.2.23 To measure the adequacy of the policies and procedures reviewed in comparison with the applied international standards a 0:5 (zero to five) scale method was applied (the lowest score being 0 meaning *'having no institutional and legal policy framework and/or no asset safeguarding actions performed'*,<sup>124</sup> the highest score of 5 meaning *'comprehensive implementation'*). The results of this review for the Interim Report back in June 2022 were extremely low. The average score determined was 0.92 (just below 1) out of 5; summarized as *'only some institutional and legal/policy framework and/or asset safeguarding action has been performed.'*<sup>125</sup>
- 3.2.24 With respect to having and implementing a well-designed and effective asset-

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<sup>123</sup> The ISC investigators reviewed and evaluated the SOS CV asset safeguarding policies and procedures for their compliance with international standards and best practices provided for in the United Nations Convention Against Corruption (UNCAC) as well as those promulgated by the Organization for the Asia-Pacific Economic Cooperation (APEC), the Association of Fraud Examiners (ACFE), the International Chamber of Commerce, the International Organization for Standardization (ISO), the Organization for Economic Co-operation and Development (OECD), the United Nations Office on Drugs and Crime (UNODC) and the World Bank. The ISC team also relied on the Financial Industry Model for Anti-Money Laundering, which is a governance risk and compliance framework that describes how an effective asset safeguarding framework could actually be implemented, based on the fundamentals of the theory of maturity models representing growth through a series of levels and enhancing compliance with international standards and best practices.

<sup>124</sup> The ISC Interim Report, 15.

<sup>125</sup> The ISC Interim Report, 15.

safeguarding framework, including an anti-fraud and corruption framework, the assessment for the Interim Report resulted in a score of 0: *The existing policies including the anti-fraud and anti-corruptions guidelines are largely inadequate in ensuring effective asset safeguarding.*

- 3.2.25 Most of the policies reviewed were developed in an ad hoc manner, had no clear overarching strategy that would effectively safeguard assets which across the Federation, including MAs, amounting to more than \$18.2 million (according to E&Y, Audit of Financial Statement of 2020). *The ISC review for the Interim Report considered the existing framework to be inadequate to effectively investigate economic crimes, determine accountability and provide a basis for remediation action in case of serious breaches.*
- 3.2.26 In spite of the wording of the then-existing anti-fraud and anti-corruption guidelines, which charge SOS CV, and the General Secretariat, ‘*to work out appropriate standards and controls to ensure implementation*’<sup>126</sup> there was no clear international office-led drive to streamline asset safeguarding policies and procedures across the Federation. It was unclear to what extent such measures had been prioritized by previous leadership, or the IO supported efforts to streamline asset safeguarding policies and procedures across the Federation.
- 3.2.27 The Interim Report strongly recommended a totally revamped formal *anti-fraud and anti-corruption program in 13 detailed steps*<sup>127</sup> the establishment of a substantive *internal audit department* and a substantive *asset safeguarding team*, both adequately staffed with qualified professionals. Some of the highlights of the 13-steps should be *prohibiting all forms of bribery* including ‘political payments’, facilitation payments, prohibiting all off-book transactions and secret accounts, strict adherence to the highest industry standards, e.g., ISO 9001:2008 Quality Management System Certification, ISO 37001 anti-bribery management systems, *Ethics Accreditations*, as well as clear rules on *conflicts of interest*. This recommendation is accompanied by a detailed outline on *Enhancing the Current Whistleblowing System*.<sup>128</sup>

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<sup>126</sup> The ISC Interim Report, 16.

<sup>127</sup> The ISC Interim Report, 16.

<sup>128</sup> The ISC Interim Report, 18.

3.2.28 Consistent with this analysis, Recommendation 9 of Part III of the Interim Report contains additional analysis and an action program on Strengthening the SOS CV Asset Safeguarding System.<sup>129</sup>

### 3.3 Action taken by SOS CVI and the GSC regarding Policies, Guidelines and Regulations since the ISC Interim Report

3.3.1 SOS CVI released a progress report in March 2023 on its Safeguarding Action Plan 2021-2024. The report highlights progress on the 24 actions in the Plan, including the establishment of ‘a federation wide Ombuds system for children and young people’. According to the progress report, more than 70% of the actions are on track and completed. The report also notes a significant shift in awareness throughout the organization, with recognition that safeguarding is central to achieving its mission.<sup>130</sup> The ISC acknowledges this progress and endorses its meaningful contribution to advancing the Safeguarding Action Plan.

3.3.2 Further to its Interim Report, the ISC assisted SOS CVI in the review and feedback process of new and/or revised policies, regulations and guidelines to ensure compliance with international standards and best practices. ISC has carried out extensive evaluation and identification of gaps and shortcomings on existing policies, regulations and guidelines, as shown in Table 1 below.

*Table 1: New and or updated SOS CV Regulations, Policies and Guidelines*

Year (Policy Work / Implementation)	Regulation, Policy or Guidelines *Indicates ISC team reviewed draft and provided feedback	NEW / Updated (UPD)
2022	Crisis Communications Binding Principles ( <i>Guidelines</i> )	NEW
2022	PSHEA user guide ( <i>Guidelines</i> )	NEW
2022	Value-Based Competence Framework ( <i>Guidelines</i> )	NEW
2022	Visiting Member Associations ( <i>Regulation</i> )	UPD
2022	Hedging Strategy 2022 ( <i>Regulation</i> )	UPD
2022	Bank Account Policy ( <i>Regulation</i> )	UPD

<sup>129</sup> The ISC Interim Report, 48.

<sup>130</sup> SOS CVI, Safeguarding Action Plan, Progress Report March 2022 – February 2023. (Available at: [https://www.sos-usa.org/getmedia/af9677da-e515-4001-9c65-88704b562c2f/FINAL-DRAFT\\_Safeguarding-Action-Plan-Progress-Report-\(July-2021-Mar-2022\)-\(1\).pdf](https://www.sos-usa.org/getmedia/af9677da-e515-4001-9c65-88704b562c2f/FINAL-DRAFT_Safeguarding-Action-Plan-Progress-Report-(July-2021-Mar-2022)-(1).pdf)).

2022	SOS Reserve ( <i>Regulation</i> )	UPD
2022	Strategy 2030: New strategic indicators ( <i>Policy</i> )	UPD
2022	Humanitarian Strategy ( <i>Regulation</i> )	NEW
2022	Membership Fee 2021-2023 ( <i>Regulation</i> )	UPD
2022	* GSC Risk Register	NEW
2022	* Misconduct Incident Management regulation & Misconduct Investigations regulation ( <i>Regulation</i> )	NEW
2022	* Cyber Security Regulation ( <i>Regulation</i> )	NEW
2023	* Child and Youth Safeguarding Policy <sup>131</sup> ( <i>Policy</i> )	UPD
2023	* Code of Conduct ( <i>Regulation</i> )	UPD
2023	Internal Audit Charter ( <i>Regulation</i> )	NEW
2023	PSHEA Policy (Minor but important update) ( <i>Policy</i> )	UPD
2023	Programme services regulation ( <i>Regulation</i> )	NEW
2023	Feedback & Complaints Handling ( <i>Guidelines</i> )	UPD
2023	Accounting guideline for SOS KDI ( <i>Guidelines</i> )	NEW
2023	Future MB Fee Model 2024ff ( <i>Regulation</i> )	UPD
2023	Safer Recruitment Guidelines ( <i>Guidelines</i> )	NEW
2023	Addressing Past Abuse ( <i>Guidelines</i> )	UPD
2023	Crisis Management regulation ( <i>Regulation</i> )	NEW
2023	International Sponsorships PSD ( <i>Regulation</i> )	UPD
2023	Construction PSD ( <i>Regulation</i> )	UPD
2024	Good Management and Accountability Quality Standards ( <i>Policy</i> )	UPD
2024	People and Culture policy ( <i>Policy</i> )	NEW
2024	Planning & Budgeting, Liquidity Planning ( <i>Regulation</i> )	UPD
2024	Risk Management regulation ( <i>Regulation</i> )	NEW
	Cyber Security guidelines ( <i>Guidelines</i> )	NEW
2024	International Transfer Policy ( <i>Regulation</i> )	UPD

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<sup>131</sup> An ISC review for preliminary comments on the SOS CV *draft* 2023 Child and Youth Safeguarding (CYS) Regulation was carried out between 22-23 April 2023 – only a week before submission of its final reporting. The ISC provided a report highlighting eight key recommendations addressing the following: a benchmarking CYS audit tool and self-report surveys; definition of sexual abuse and violation of privacy; updates of action plans; assessment of prospective and existing implementing partners’ capacities to adequately prevent, report and respond to CYS incidents; awareness training and sexuality; responding guidelines including referral to relevant authorities with voluntary informed consent by the child and commitment to full support to the child and the competent authority; and that monitoring and evaluation through CYS audit be stipulated to by MAs regarding frequency and operation by SOS CVI.

### 3.4 The Nine Interim Recommendations of the ISC

- 3.4.1 It could be argued that the ISC’s Interim Recommendations on how to improve the SOS CV organization, how to deal with failures and how to prevent the reoccurrence of failures, should have been made only after all the allegations which gave rise to its mandate had been investigated. The ISC, however, was of the firm opinion that even the preliminary review and evaluation carried out when the Interim Report was prepared provide a basis for understanding the organization’s existing shortcomings and recommendations for improvement.
- 3.4.2 The nine recommendations were, and are still, meant to be a ‘living’ project. The ISC confirms its Interim Recommendations at the time of this final reporting. The ISC underlines that the recommendations constitute a coherent system in which each measure is part of the whole and important for the overall progress. Furthermore, despite the often general or abstract language used to describe the problems to be tackled, the recommendations aimed at specific measures requiring attention to detail and planning. It may be expected that some of the suggested measures will meet organizational resistance depending on the will of senior leadership and leadership bodies. However, the ISC reinforces that strong and sustained organizational and budgetary commitment and perseverance will be necessary to realize change.
- 3.4.3 As part of the process to advance response to its Interim Recommendations, the ISC participated in the following virtual meetings, briefings, and communications:

*Table 2: Meetings, briefings, and communications on Interim Recommendations*

Date of Meeting	Subject
16 August 2022	The ISC members – SOS CV/I/ discussed Recommendations 5 and 6 (Q&A session).
29 August 2022	The ISC members – SOS Ombudsperson Working Group/ GSC and Proteknôn: discussed Recommendation 4.
1 September 2022	The ISC members – SOS CVI/ GSC discussed the ISC Recommendations and the Interim Report.
14 September 2022	The ISC members – SOS CV/I/ IS – discussed the Interim Report and progress in general.
2 and 16 September 2022	Email communication between SOS – HROD (2 September 2022). And the ISC email of 16 September 2022 concerning the Recommendations 1, 3, 7 and 9.

24 October 2022	The ISC members – SOS CV, EUNA, MAs / PSAs Managing Directors discussed the ISC Interim Report and its ongoing progress.
03 April 2023	The ISC received 2 hours briefing from SOS CVI on progress on SOS CV policies;  -The SOS CVI team first presented an overview on the “hierarchy of norms” within the framework of SOS “legislation”: foundations - policies – regulations. <sup>132</sup>  -In addition, the briefing provided a status report on the implementation of the nine interim recommendations, these are referred to with each recommendation.
14 April 2023	SOS CVI presented a ‘Internal Audit Charter’ which contains a complete ‘Regulation’ on the new Internal Audit Capacity as it has been suggested in Recommendation 5. During the meeting the organizational structure and the work plan of the role out of the Internal Auditing capacity as a part of a new ‘Audit and Investigation Team’ has been presented; it will operate under a new ‘Global Director of Internal Audit and Investigation’

3.4.4 The following table provides a summary of SOS CVI’s responses to the Interim Recommendations and the ISC’s marking from final evaluation.

*Table 3: Summary Comments and Markings on implementation progress of Interim Recommendations*

Comments on implementation progress of the ISC’s Nine Interim Recommendations	Marking
<b><u>Recommendation 1: Promoting an Organizational Culture of Accountability.</u></b> There has been notable progress especially on improving internal regulatory framework, and in particular the revision of the Code of Conduct and its Code of Ethics. A hybrid approach has been selected for the revised Code of Conduct, which combines values-based principles with clear behavioral red lines to guide conduct. <b>(Positive)</b>	
<b><u>Recommendation 2: Strengthening the Individual Accountability Framework.</u></b> Recognizing that cultivating a culture of accountability is an ongoing process, which necessitates gradual approach and action plan to achieve the desired level of accountability, the ISC finds that the CVI is on the right path in establishing clearly defined and actionable strategies for the development and implementation over the next five year. <b>(Positive)</b>	
<b><u>Recommendation 3: Upholding the Dignity and Worth of Housemother/House parents.</u></b> Based on the organization’s policy that discourages bonus payments and its preference of non-cash rewards as recognitions, the ISC clarified that recognition of performance does not involve monetary incentives. Alternative forms, such as certificates of merit, honorary titles, special trainings, additional leave, bonus	

<sup>132</sup> The Federation tries consistency similar to the hierarchy constitutional law - parliamentary acts - administrative regulations.

<p>journey to another location, accelerated promotion are all valid and acceptable methods of recognition. <b><i>(Requires further attention)</i></b></p>	
<p><b><u>Recommendation 4: Expediting the Appointment of the Global Ombudsperson and Enshrining its Independence within the Federation:</u></b> The ISC commends the effort made by the leadership of SOS to accelerate the establishment of the independent Global Ombuds Office. In this respect, several advancements were made including the formation of the Global Ombuds board, the interim appointment of two regional Ombuds for West, Central and North Africa and for Latin America and the Caribbean and the recruitment of National Ombuds in three SOS CV MAs. The ISC notes the efforts to establish the Global Ombudsperson for the Federation by 2023. <b><i>(Positive)</i></b></p>	
<p><b><u>Recommendation 5: Building an Internal Investigative and Audit Capacity:</u></b> The ISC was presented with a preliminary draft outlining the envisioned design for the Investigative and Audit capacity. The proposed structure and the progress made have already received approval of the Management Council and the Executive Board, as well as endorsed by the Finance and Audit Committee towards an Internal Audit capacity in full compliance with Recommendation 5. <b><i>(Positive)</i></b></p>	
<p><b><u>Recommendation 6: Centralizing and Strengthening the Incident Management and Other Databases:</u></b> The ISC notes that the GSC has developed an Incident Management System (IMs) based on the recommendation by the ISC, and it is in the progress of selecting service providers. While the process has encountered delays, the ISC acknowledges the complexity of the task and the importance of attaining high standard which justify reasonable delays. <b><i>(Requires further attention)</i></b></p>	
<p><b><u>Recommendation 7: Establishing a Federation-Wide Uniform Human Resources System:</u></b> The HROD sought continued advice from ISC, which is welcomed and encouraged. Particular attention is placed on introducing a Federation wide job grading system, as well as the formal anti-fraud and anti-corruption programme. The progress made is acknowledged. <b><i>(Positive)</i></b></p>	
<p><b><u>Recommendation 8: Strengthening the SOS CV Child Safeguarding System:</u></b> SOS CVI requested that ISC conduct a review of the GSC Risk Register of 2022, which was duly carried out. SOS CVI is in the process of appointing an International Director of Safeguarding, which will help strengthen its commitment to ensuring the safety and well-being of all individuals under its care. ISC welcomes SOS CVI's efforts to improve the overall child safeguarding framework, and encourages continued reform. The thorough redrafting of the Child and Youth Safeguarding Policy and the accompanying totally modernized Regulation and their accelerated finalization deserve to be commended. The same applies to the various accompanying smaller projects. <b><i>(Positive)</i></b></p>	
<p><b><u>Recommendation 9: Strengthening the SOS CV Asset Safeguarding System:</u></b> The ISC welcomes the efforts to create an organization-wide asset register and a business partner assessment project for anti-money laundering and sanctions compliance and emphasizes the importance of fully operationalizing it. ISC strongly recommends to accelerate the introduction of a formal and comprehensive Anti-Fraud and Anti-corruption Programme. <b><i>(Requires further attention)</i></b></p>	

3.4.5 The following tables provide more detailed final reporting and evaluation of the nine interim recommendations, the underlying problem, the proposed solutions, their importance, details on how to address them, the response from SOS CVI, and the ISC's final evaluation.

<b>Interim Recommendation 1: Promoting an Organizational Culture of Accountability</b>	
<b>Problem</b>	<ul style="list-style-type: none"> <li>- The complexity of the organization, the multiplicity of players and parallel layers of governance, is a contributing factor to lack of accountability.</li> <li>- Without a solid commitment to the core values of SOS CV, and meaningful consequences for child safeguarding failures, asset safeguarding failures and other governance failures, SOS CV will run the risk of facing an increasing crisis of credibility due to its lack of accountability.</li> </ul>
<b>Proposed Solution</b>	<ul style="list-style-type: none"> <li>- <i>A new Code of Conduct should include a Code of Ethics, reflecting SOS CV's founding values and principles and clear lines of accountability in the children's interest.</i></li> <li>- <i>Federation-wide 'social norms' training should be instituted at all governance levels, reinforcing the unity of purpose and shared commitment to SOS CV's values.</i></li> <li>- This training should identify specific practices and emphasize zero tolerance of clearly spelt out prohibited misconduct.</li> </ul>
<b>How To/ Importance</b>	<ul style="list-style-type: none"> <li>- Through adherence to the principles of SOS CV, social norms training should be responsive to the local cultural context.</li> <li>- The outcomes and impact of the social norms training should be monitored and measured at the level of each MA by a peer review and grading system, providing incentives (additional funding, awards) and consequences (mandatory training, responsibility of MA management), supervised by the IOR.</li> <li>- Important: Recommendation 1 is closely interlinked with Recommendation 2 on individual accountability.</li> <li>- Social norms training, including scenario-based elements, should be mandatory and regularized.</li> <li>- The proposed review and grading system for MAs should measure implementation in areas based on objective criteria and verifiable benchmarks (ISC provided a list of 10 detailed criteria by email on 16 September 2022).</li> </ul>
<b>Response from SOS CVI/GSC</b>	<ul style="list-style-type: none"> <li>- Lack of clarity of the Statutes (the constitution of the Federation, autonomy of MAs vs. accountability); reference to Recommendations 2 on individual accountability and 7 on unified global HR; role of the GSC.</li> <li>- Difficulties in transferring EU-based policy models to MAs globally (e.g., in Africa, Asia etc.) and to implement them there.</li> <li>- Lack of clarity on how to best ensure compatibility with certain EU legislation such as the GDPR while effectively implementing data-sharing mechanisms between different legal entities with the Federation, for safe recruitment purposes.</li> <li>- Lack of culture of total commitment without excuses and exemptions.</li> </ul>

	<ul style="list-style-type: none"> <li>- Request for the ISC to provide further clarifications regarding the introduction of a scale of graduated sanctions for failures.</li> <li>- Underfunding of central functions important for accountability (concerns over Recommendations 2, 4, 5, 6, 7 and monitoring functions vis-à-vis MAs in general).</li> <li>- The response assessed the social norms training and the accompanying regular performance grading of MAs to be ‘revolutionary’.</li> <li>- Grading criteria for this purpose would be welcome (ISC provided such criteria by email on 16 September 2022).</li> </ul>
<p><b>Final Evaluation</b></p>	<ul style="list-style-type: none"> <li>- ISC welcomes the progress made by SOS CVI on improving its internal regulatory framework, in particular the revised Code of Conduct and the accompanying Code of Ethics.</li> <li>- It encourages SOS CVI to continue the reform of organizational regulations, paying special attention to putting in place a robust safe recruitment system based on a job grading system with emphasis on a thorough risk assessment concerning the job in question.</li> <li>- The safe recruitment system should go hand in hand with the implementation of social norms training at each level.</li> <li>- The ISC welcomes the fact that the new ‘values-based code of conduct’ is a top priority action that aims to address issues such as bullying, power imbalances, and gender disparities across the Federation.<sup>133</sup></li> <li>- A hybrid approach has been selected for the revised Code of Conduct, which combines values-based principles with clear behavioral red lines to guide conduct. In ISC’s view, this is a welcome approach as it facilitates eventual cascading of the norms to all levels of the Federation and to each individual staff member.</li> <li>- The revised Code of Conduct was approved in April 2023 and is now binding. A rollout for the revised Code of Conduct is currently being developed.</li> <li>- Key performance indicators (KPIs) have been established to monitor the effectiveness of the new Code of Conduct, which is welcomed from the ISC’s perspective as a mechanism to arrive at a common denominator of effectiveness and to improve consistency in evaluating compliance.</li> <li>- An online course and training of trainers program are currently underway.</li> <li>- Awareness raising, training, and monitoring will be commenced once the Code of Conduct is approved.<sup>134</sup></li> </ul>
<p><b>Overall, the ISC finds that the SOS CV response to its Interim Recommendation 1 is positive</b></p>	

<sup>133</sup> Safeguarding Action Plan (progress report 2023) p. 21.

<sup>134</sup> Safeguarding Action Plan (progress report 2023) p. 21.

<b>Interim Recommendation 2: Strengthening the Individual Accountability Framework</b>	
<b>Problem</b>	<ul style="list-style-type: none"> <li>- Existing policies and guidelines do not provide a coherent accountability system for individual perpetrators.</li> <li>- There is no system of graduated administrative and disciplinary measures, and no clear mechanism for the referral of criminal offences to the national police.</li> <li>- The requirement for proof ‘beyond reasonable doubt’ (which SOS CV applies today) is far too strict and obstructs sanctions.</li> <li>- Poor protection of informants/whistleblowers against retaliations.</li> </ul>
<b>Proposed Solution</b>	<ul style="list-style-type: none"> <li>- The Code of Conduct should contain a complete list of all forms of prohibited misconduct (Annex 1 of the ISC Interim Report contains such a list with references to international standards).</li> <li>- This is to be accompanied by a graduated range of disciplinary measures in compliance with applicable labor law and proportionate to the gravity of each type of misconduct, i.e. warning and reprimand letters included in the personnel file, loss of promotion, transfer to a different position (such as one involving no direct contact with or decision-making power in respect of children), up to dismissal.</li> <li>- The system of disciplinary measures should be underpinned by a clear mechanism for mandatory referral of the case to the police in case of reasonable suspicion that a criminal offence has been committed.</li> <li>- Adopt a more reasonable standard of proof, such as ‘<i>reasonable grounds to believe</i>’ or ‘<i>preponderance of the evidence</i>’, which should be sufficient for administrative and disciplinary sanctions.</li> <li>- Put in place effective safeguards to protect whistleblowers. This should include introducing safeguards against retaliation by the whistleblower’s supervisor, such as expressly providing for the right of rebuttal applicable to performance appraisals and introducing 360-degree appraisals.</li> </ul>
<b>How To/ Importance</b>	<ul style="list-style-type: none"> <li>- The essential message should be reinforced by the GA and the IS.</li> <li>- GSC should develop and extend the work within the Code of Conduct without compromising the consolidation effect in other policies, including procedures for referrals of incidents and investigations.</li> <li>- Failure to act on sanctionable conduct within the timeline should be penalized.</li> <li>- Performance appraisal and review processes for director level and senior leadership should be implemented. Appraisal of senate members could help</li> </ul>

	<p>embed an accountability framework within the Federation and instill the perception of its universal applicability.</p>
<b>Response from SOS CVI/GSC</b>	<p>ISC and GSC met on 1 September 2022, during which meeting the following issues were discussed:</p> <ul style="list-style-type: none"> <li>- Request for additional thoughts on graduated sanctions.</li> <li>- The impact of the statutes of limitations, which vary greatly across different jurisdictions, on the treatment of gross misconduct that constitutes criminal offenses.</li> <li>- On 24 October 2022, ISC met with SOS CV EUNA region MD (and PSAs), during which meeting the following issues were discussed: <ul style="list-style-type: none"> <li>- Contains statement by CEO regarding senior leaders not taking actions, covering up misconduct and retaliating against whistleblowers.</li> <li>- Problem of perpetrators who have left SOS; differences of legal systems as to duty to inform the police; missed opportunities in criminal prosecution due to short statutes of limitation in certain jurisdictions; poor central filing system;<sup>135</sup> fear of retaliation.<sup>136</sup></li> <li>- The SOS CV EUNA region MD (and PSAs) agreed with the ISC’s view that all rules and standards should apply to every member of the organization including PSAs and all MAs.</li> </ul> </li> <li>- Need to address existing funding gap.</li> </ul>
<b>Final Evaluation</b>	<ul style="list-style-type: none"> <li>- There is consensus that accountability cannot be perfected overnight, and a gradual action plan is required to achieve a high standard of accountability.</li> <li>- An improved action plan for the next five years, with clearly defined actions, should be developed to achieve step-by-step implementation of the Recommendation to a large extend Action 17, 18, 19, 20 of the Safeguarding Action Plan.<sup>137</sup></li> <li>- Eradicating conflicts of interest at all levels of the organization with respect to investigations and response is essential.</li> <li>- SOS CVI has implemented concrete steps to achieve these objectives by promoting a culture of accountability. It provides guidance to employees on how to achieve a safe and caring environment.<sup>138</sup></li> <li>- The importance of individual accountability is emphasized in achieving this goal.</li> </ul>

<sup>135</sup> Cf. Recommendation 6 below.

<sup>136</sup> Cf. The ISC Interim Report, Recommendation 8 and 9 + Part I C, 4 b of the IR, Enhancing the current whistleblowing system.

<sup>137</sup> Safeguarding Action Plan (Progress Report 2023), Action 17 f, p.30 ff.

<sup>138</sup> Cf. Safeguarding Action Plan (Progress Report 2023) Action 9, p 19.

	<ul style="list-style-type: none"> <li>- The promotion of self-accountability is a significant step in creating a culture of accountability within the organization.<sup>139</sup> While the ISC welcomes these steps, it emphasizes the importance of monitoring and evaluating the actual progress achieved.</li> <li>- A revised Code of Conduct has been approved by the MCO and endorsed by the IS as of April 2023 and is in the process of being effectuated within the SOS CV</li> </ul>
<b>Overall, the ISC finds that the SOS CV response to its Interim Recommendation 2 POSITIVE.</b>	

<b>Recommendation 3: Upholding the Dignity and Worth of House Parents</b>	
<b>Problem</b>	<ul style="list-style-type: none"> <li>- The Statute of the SOS Mothers of 1999 urgently needs an update.</li> <li>- Despite their pivotal role as 24/7 caregivers, house parents frequently lack adequate salaries, are excluded from the decision-making process, are under-appreciated, and do not enjoy adequate working conditions.</li> <li>- The name of this key occupation, ‘house mothers’ reflects harmful gender stereotypes, which portrays women as caregivers and men as leaders.</li> </ul>
<b>Proposed Solution</b>	<ul style="list-style-type: none"> <li>- The voice of house parents must be heard and taken into account in <i>policymaking</i> and decision-making.</li> <li>- <i>Salaries and employee benefits</i>, including pension plans, health insurance, paid leave, and additional compensation such as bonuses and performance awards, as well as working conditions, must reflect the 24/7 nature of the job and be periodically adjusted.</li> <li>- Daily retreat time, adequate opportunities to <i>destress and refuel</i>, sick leave, annual leave, and other types of compensated time -off (such as family leave, bereavement leave, etc.) as well as cover personnel, must be guaranteed.</li> <li>- Strengthening succession and bonding must be consistently ensured, including through a dignified, fair, and respectful retirement culture and the introduction of a new house parent prior to the incumbent house parent’s retirement.</li> </ul>

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<sup>139</sup> Cf. Safeguarding Action Plan (Progress Report 2023) Action 11, p.22: Human resources values-based competency framework; Cf. 04 April 2023, ISC- CVI meeting.

	<ul style="list-style-type: none"> <li>- The social norms training should include sensitization to all kinds of child abuse but also strengthen house parents themselves against harassment and abuse.</li> <li>- House parents should receive adequate professional support in cases where a child in their care has special needs, such as those resulting from a disability, behavioral problems, or serious pre-existing trauma.</li> <li>- Peer mediation training is needed at the MA level to help children and young people to mentor each other and help mediate disputes among themselves.</li> <li>- Outstanding achievements should be adequately honored, e.g. by awards, salary increases, promotion.</li> </ul>
<b>How To/ Importance</b>	<ul style="list-style-type: none"> <li>- House parents are the most valuable and important actors in the Federation. This Recommendation reflects the importance of their responsibilities.</li> <li>- An investment in the house parents' well-being is an investment in the children in SOS CV's care.</li> <li>- The proposed measures need strong involvement of MAs with oversight by the IORs and strong support of the International Office and GSC including GA and IS.</li> </ul>
<b>Response from SOS CVI/GSC</b>	<ul style="list-style-type: none"> <li>- HROD clarified to the ISC the following.<sup>140</sup></li> <li>- The HR Manual from 2002 explicitly discourages bonus payments and suggests a 'non-cash token of recognition'.</li> <li>- HROD asked ISC to clarify if it recommends annual financial awards and bonuses.</li> </ul>
<b>Final Evaluation</b>	<ul style="list-style-type: none"> <li>- ISC wishes to highlight that recognition of performance does not have to involve cash bonuses, but may be limited to certificates of merit, honorary titles such as parent of the year, etc. Moreover, bonuses could consist of special training courses, additional leave, bonus journeys to another village. At the same time, pay rises and accelerated promotion are recommended for sustained performance excellence.</li> <li>- Consistent attention to fair pay (including continued adherence to minimum wage standards and regular salary reviews) and other conditions of service is of the highest importance; to some extent compensation should be linked to the implementation of the 'social norms'.</li> </ul>
<p><b>Overall, the ISC finds that the SOS CV response to its Interim Recommendation 3 requires greater attention.</b></p>	

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<sup>140</sup> Cf. the email of 5 September 2022 from SB - SOS CVI.

<b>Recommendation 4: Expediting the Appointment of the Global Ombudsperson and Enshrining its Independence within the Federation</b>	
<b>Problem</b>	<ul style="list-style-type: none"> <li>- The lack of a Global Ombudsperson system results in a gap in effectively addressing dissatisfaction with handling of child and asset safeguarding failures. The chances of enforcement and living up to policies are reduced and the credibility of SOS CV undermined.</li> </ul>
<b>Proposed Solution</b>	<ul style="list-style-type: none"> <li>- Establishing the Global Ombudsperson and Ombuds Office at the international level should be expedited, in parallel with piloting ombudspersons at the national level.</li> <li>- The independence and integrity of the Ombudspersons should be enshrined in policy.</li> <li>- All officials in leadership roles and all members of the Federation at all levels should be required to respect, preserve, protect, and uphold the independence of the Ombudspersons.</li> <li>- Adequate and sustained funding of the Ombudspersons should be ensured.</li> </ul>
<b>How To/ Importance</b>	<ul style="list-style-type: none"> <li>- The Global Ombudsperson should be appointed as a matter of priority.</li> <li>- The independence and integrity of the Ombudspersons must be respected and preserved to ensure credibility and confidence in the system.</li> <li>- Adequate and sustained funding is necessary to ensure the actual and perceived independence of the Ombudspersons.</li> </ul>
<b>Response from SOS CVI/GSC</b>	<ul style="list-style-type: none"> <li>- On 29 August 2022, ISC met with GSC and Proteknôn, during which the following issues were discussed:</li> <li>- Strong agreement was reached on five main issues: <ol style="list-style-type: none"> <li>1.High importance of <i>independence</i> (Ombudsperson development to be pegged to CEO and EB, ISC accepted the necessity of national Ombudspersons in addition to the regional and global level; choice of type of contract, social insurance etc. should support independence and retention of corporate know-how. importance of ‘culture’, organizational design separate from the rest is necessary to build trust of survivors and whistleblowers).</li> <li>2. Correlation of <i>independence and sustained funding</i>: Adequate and sustained funding (+/- 10 years) with centralized core budget. Resistance of PSAs and MAs; danger of collapse by defunding.</li> <li>3. Ensuring buy-in at all levels of senior managers and boards; must understand that Ombuds system in the long run, reduces the cost of child safeguarding.</li> <li>4. Scale up and roll-out on the basis of master plans worldwide at all levels, including Europe and North America to be recommended</li> <li>5.Could/should ISC make sustained contribution after the end of its Mandate?</li> </ol> </li> </ul>

	<ul style="list-style-type: none"> <li>- On 4 April 2023, ISC met with SOS CVI to discuss the overall progress.<sup>141</sup></li> <li>- An independent Global Ombuds board has been established, with the main duty to select a global Ombudsperson within the year 2023.</li> <li>- In the meantime, senior consultants from the child protection consulting company Proteknôn, are leading the Ombuds Office on an interim basis.</li> <li>- The regional Ombuds for WCNA has now been staffed and another regional Ombuds for LAAM is being filled on an interim basis.</li> <li>- National Ombuds have been recruited in Benin and Sierra Leone, the national association in Uruguay is finalizing recruitment.<sup>142</sup></li> </ul>
<p><b>Final Evaluation</b></p>	<ul style="list-style-type: none"> <li>- ISC welcomes SOS CVI’s efforts to accelerate the establishment of the Ombuds system, in particular solidifying the role of the Global Ombudsperson and expediting the position.</li> <li>- The ISC similarly welcomes the functions currently envisioned for the office of the Global Ombudsperson and highlights the key importance of securing independence, which is reflected in the plan. Sustained funding from the central core budget is an important concern as it is conducive to true independence.</li> <li>- There must also be a commitment from senior leadership and senate members not to blur the lines of the Ombud’s independence by seeking to direct or influence the independent functions of that office. Sanctions should be imposed for any related failures.</li> <li>- The ISC welcomes the establishment of an independent Global Ombuds board, the interim appointment of two regional Ombuds for West, Central and North Africa and for Latin America and the Caribbean and the recruitment of National Ombuds in three SOS CV MAs. The ISC notes the efforts to establish the Global Ombudsperson for the Federation within 2023.</li> </ul>
<p><b>Overall, the ISC finds that the SOS CV response to its Interim Recommendation 4 is VERY POSITIVE.</b></p>	

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<sup>141</sup> Safeguarding Action Plan (Progress Report 2023) Action 2, p. 9; cf. also 03 April 2023, ISC - CVI meeting.

<sup>142</sup> Safeguarding Action Plan (Progress Report 2023) Action 2, p.9; cf. 04 April 2023, ISC - CVI meeting.

<b>Recommendation 5: Building an Internal Investigative and Audit Capacity</b>	
<b>Problem</b>	<ul style="list-style-type: none"> <li>- There are varying degrees of capacity within the Federation for investigating and auditing child and asset safeguarding failures.</li> <li>- Some regions have staff ‘wearing both hats’: i.e., standard-setting and implementation on child and asset safeguarding are vested in the same staff or team that is tasked with conducting or overseeing investigations and audits, thereby undermining the efficiency and effectiveness of both functions.</li> <li>- The self-review system raises conflicts of interest and reduces enforcement and credibility.</li> <li>- There is frequently overreliance on personnel with other functions or on external service providers, often with little experience and/or impaired independence because of appointment modality.</li> <li>- This results in inefficiencies, conflicts of interest, and lost opportunities to build internal know-how and track wider trends across the Federation.</li> </ul>
<b>Proposed Solution</b>	<ul style="list-style-type: none"> <li>- It is necessary to establish and maintain a permanent independent and separate internal investigative and audit capacity within the Federation at the highest level.</li> <li>- Said capacity should be staffed with qualified investigators and auditors headed by an International Director who reports directly to the International Senate and have a Federation-wide mandate for independence, objectivity, integrity, confidentiality, due process, and accountability.</li> <li>- This capacity should be located centrally, adequately funded and authorized to conduct investigations, audits, and monitor implementation of recommendations, independently of MAs and IORs.</li> </ul>
<b>How To/ Importance</b>	<ul style="list-style-type: none"> <li>- The ISC recommends building internal capacity as a way to address the negative repercussions of relying on underqualified personnel or costly external service providers.</li> <li>- This solution would ensure consistency, coherence, retention of Federation wide institutional know how and completeness in handling allegations of abuse, failings, and other wrongdoings while promoting accountability and credibility.</li> </ul>
	<ul style="list-style-type: none"> <li>- The ISC met with SOS CV/I/GSC on 16 July 2022, during which meeting the following issues were discussed:</li> <li>- Which role should the new investigative and audit capacity have within the SOS framework vis-à-vis the following:</li> <li>- Senate (including the resulting responsibility of IS),</li> </ul>

<p><b>Response from SOS CVI/GSC</b></p>	<ul style="list-style-type: none"> <li>- GSC, including its existing safeguarding, investigative and auditing functions; difficulty in ensuring clear separation from existing incident responses of GSC.</li> <li>- Need for a clear separation from MAs’ internal investigations, relationship to the existing escalation principle.</li> <li>- Should the Child Abuse Investigative capacity be totally separate from the Asset Safeguarding investigative capacity and both from the mere auditing capacity? One house or siloed structure?</li> <li>- Budgetary issues: number of investigators, assessment of total costs, support by PSA’s? Which special skills of the new staff are required?</li> <li>- Can the added value of the new capacity in terms of improved enforcement and safeguards against cover-up assessed.</li> <li>- Focus on the specialized skills of new staff is required.</li> </ul>
<p><b>Final Evaluation</b></p>	<ul style="list-style-type: none"> <li>- ISC welcomes SOS CVI’s efforts to establish a dedicated internal investigative and audit capacity. In a briefing on 14 April 2023 a complete “Internal Audit Charter” was shared with ISC including an “organizational structure chart” investigative and audit capacity. It emphasizes that the investigative and audit capacity’s mandate should allow for utmost independence and would not involve conducting additional unrelated tasks or roles.  Therefore, it should be established as a separate entity independent from GSC and EB, if not in funding, then in reporting and line management.</li> <li>- It is important to ensure independence from the body that is mandated to implement responses to the investigative capacity’s findings.</li> <li>- Delineation along the ideas of vesting in the new investigative capacity the jurisdiction to deal with grave cases, cases of conflict of interest, structural investigations; leaving the jurisdiction over minor allegations to IORs and MAs, bearing in mind the priority importance of cultural awareness, language skills, subject matter knowledge, and general understanding of the local context.</li> <li>- The documents provided for the briefing on 14 April 2023 clearly showed recent progress already approved by the Management Council and the Executive Board, as well as endorsed by the Finance and Audit Committee towards an Internal Audit capacity in full compliance with Recommendation 5.</li> <li>- The model envisaged in the organisational structure chart would involve an integrated organization or two cooperating divisions, promoting cross-departmental and interdisciplinary cooperation and ensuring that all core expertise is available in-house (no siloed organization).</li> <li>- It is essential that the investigative and audit capacity be fully independent in its activities. This implies special attention to recruitment schemes to avoid creating dependencies in accepting consultancies/secondments of CVI staff.</li> </ul>

	<ul style="list-style-type: none"> <li>- The proposed “Internal Audit Charter” fully complies with these requirements. The new investigative capacity if instituted as recommended will enhance the <i>clear matrix of graduated sanctions</i> addressed in Recommendation 2.</li> </ul>
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**Overall, the ISC finds that the SOS CV response to its Interim Recommendation 5 is POSITIVE**

**Recommendation 6: Centralizing and Strengthening the Incident Management and Other Databases**

<b>Problem</b>	<ul style="list-style-type: none"> <li>- MAs are still the primary repository for important documents, frequently only in hard copy format.</li> <li>- Fragmented storage and dissemination of information, results in frequent loss of relevant documents, or considerable delays in obtaining them.</li> <li>- Lack of timely responses to requests for information.</li> <li>- Lack of centralized databases for incident reporting and ongoing investigations.</li> <li>- Lack of a centralized and accessible repository for all relevant policies, guidelines, templates and procedures.</li> <li>- There is no centralized responsible body to effectively oversee handling (processing) of reported incidents, allegations and investigations.</li> </ul>
<b>Proposed Solution</b>	<ul style="list-style-type: none"> <li>- A Federation-wide process should be implemented involving the digitization of all relevant documents (including paper documentation, audio and video tapes, and information on other analogue carriers), and creation of a centralized incident reporting and management system at the IO level for greater accountability and transparency.</li> <li>- The centralized system should be cloud-based and meet a high standard of information security proportionate to the risks. It should be managed at the IO level and allow information to be fed automatically from IORs and MAs. The system should have clear analysis and reporting features and customizable fields.</li> <li>- The centralized system should also contain all audits, including their recommendations, and provide a mechanism to track their implementation.</li> </ul>
<b>How To/ Importance</b>	<ul style="list-style-type: none"> <li>- The current inadequate system of documents handling and storing is a hindrance in the investigative process. It poses a barrier to efforts to improve transparency, enforce rules, and ensure accountability, particularly by contributing to inconsistencies and inefficiencies in incident response.</li> <li>- The current system undermines institutional and historical memory.</li> </ul>

	<ul style="list-style-type: none"> <li>- It is of the highest importance to install this tool and charge an independent unit of the IO with implementation, to complement Recommendations 1, 2, 4, 5, 8 and 9.</li> </ul>
<p><b>Response from SOS CVI/GSC</b></p>	<ul style="list-style-type: none"> <li>- GSC is developing an Incident Management System (IMS) based on the ISC recommendation, and at the time of writing it is finalizing the vendor selection process, and expects to have the IMS developed by the end of 2023.</li> <li>- The rollout and pilot program for the IMS are scheduled to begin by the end of November 2023 is expected to be Federation-wide, from 2024 onwards.<sup>143</sup></li> <li>- Use of the incident management system is expected be mandatory for all MAs and PSAs.</li> <li>- The system will collect and securely store data on safeguarding incidents and compliance with safeguarding requirements.</li> <li>- An interim real-time reporting system has been piloted in West, Central, and Northern Africa.</li> <li>- The functionality of the interim system will be included in the Safeguarding Information Management System.<sup>144</sup></li> </ul>
<p><b>Final Evaluation</b></p>	<ul style="list-style-type: none"> <li>- The ISC notes the progress made on the development of the IMS. Although While the process has encountered delays, the ISC acknowledges the complexity of the task and the importance of quality, which justify reasonable delays. The ISC stresses the priority of developing and operationalizing the IMS, and ensuring its eventual use by all MAs and PSAs.</li> </ul>
<p><b>Overall, the ISC finds that the SOS CV response to its Interim Recommendation 6 is advancing positively but requires attention.</b></p>	

<p><b>Recommendation 7: Establishing a Federation-Wide Uniform Human Resources System</b></p>	
	<ul style="list-style-type: none"> <li>- SOS CV HR policies and procedures do not meet international standards and best practices.</li> </ul>

<sup>143</sup> Safeguarding Action Plan (Progress Report 2023) Action 3, p.11; cf. 04 April 2023, ISC - CVI meeting.

<sup>144</sup> Safeguarding Action Plan, (Progress Report 2023) Action 3, p.11 (National Associations will be allowed to implement an equivalent locally developed solution). and cf. 04 April 2023, ISC – SOS CVI meeting update on policies.

<b>Problem</b>	<ul style="list-style-type: none"> <li>- Lack of a comprehensive HR information management system adequate for the size and complexity of the organization.</li> <li>- Lack of safety-focused HR procedures, particularly concerning individuals implicated in serious allegations and misconduct.</li> <li>- Considerable lack of gender balance and representation at the management level.</li> </ul>
<b>Proposed Solution</b>	<ul style="list-style-type: none"> <li>- The HR Manual should be comprehensively revised and include core rules and regulations that are mandatory for all IORs and MAs.</li> <li>- HR procedures should be streamlined, with a special emphasis on safe, inclusive recruitment and onboarding processes.</li> <li>- A Federation-wide internal database of personnel records should be created and maintained, which should include records of employee misconduct and a clear mechanism for sharing such information for candidate vetting/background check purposes, while ensuring strict compliance with applicable confidentiality rules.</li> <li>- The vetting/background check mechanism should include safeguards against staff deemed risky moving to different entities within the Federation.</li> <li>- Inclusive recruitment and onboarding processes should be ensured.</li> <li>- The HR Manual and its implementation should be reviewed as part of a comprehensive gender mainstreaming exercise. Strategies to ensure balanced gender representation in all roles and at all levels should be introduced.</li> <li>- Special attention should be given to consistency in HR decision-making and ensuring that promotion-related decisions are merit-based.</li> </ul>
<b>How To/ Importance</b>	<ul style="list-style-type: none"> <li>- Safe recruitment is important for both child safeguarding and asset safeguarding.</li> <li>- It helps prevent workplace harassment and sexual exploitation, leading to a healthier workplace atmosphere and better care for children in the organization’s care.</li> <li>- Safe recruitment involves strict vetting procedures for staff members with relevant responsibilities, such as those involving unsupervised contact with children or decision-making authority over children.</li> <li>- The International Office should take the lead in initiating the revision exercise and should consult with IORs and MAs for input.</li> <li>- External service providers may add value to SOS CVI's efforts to update and restructure its human resources system for better transparency, standard-setting, and accountability.</li> </ul>
	<ul style="list-style-type: none"> <li>- HROD emailed ISC on 5 September 2022 and made the following points<sup>145</sup></li> </ul>

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<sup>145</sup> Cf. email on 5 Sep 2022, SOS CVI.

**Response  
from SOS  
CVI/GSC**

- HROD underlined that there is no Federation-wide job grading system in place; and asked whether this should be introduced, including a corresponding job-related risk assessment to be applied consistently at all levels including MAs, IORs and the IO.
- HROD noted the recommendation on establishing a formal anti-fraud and anti-corruption programme, containing incentives for promotion and sanctions for breach of rules, and integrated into performance evaluation, remuneration, rotation, etc.
- Action 9 ‘Federation culture development’ in the Safeguarding Action Plan Progress Report 2023<sup>146</sup> aims to develop a safeguarding culture through targeted initiatives.
- Awareness-raising sessions on safe environments and organizational culture have been conducted with leaders at various levels, with around 250 leaders participating.
- The initiative will continue in 2023 with up to nine sessions offered to participating leaders, and it will be replicated at the national level from February 2023.
- The 2022 ‘Safe and Caring Environment survey’<sup>147</sup> showed positive results in the areas of belonging to the SOS CV Organisation and awareness of its values, but there is a need to improve the indicators of perceived fairness, accountability, trust, and transparency.
- The survey will be repeated before the anticipated closure of the Safeguarding Action Plan in 2024.
- The ‘Courageous Conversations initiative ‘involves voluntarily participating staff from the International Office and is currently being evaluated.’<sup>148</sup>

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<sup>146</sup> Safeguarding Action Plan (Progress Report 2023) Action 9, pp.19, 20.

<sup>147</sup> Safeguarding Action Plan (Progress Report 2023) Action 9, p.19.

<sup>148</sup> Safeguarding Action Plan (Progress Report 2023) Action 9, p.19. The ISC has not received any further information on the Courageous Conversations initiative to explain its functions and objectives.

**Final Evaluation**

- ISC welcomes SOS CVI’s interest in continued advice from ISC, in particular in the area of introducing a Federation-wide job grading system, as well as the formal anti-fraud and anti-corruption programme.
- ISC wishes to emphasize the importance of inclusive recruitment, fostering workplace diversity, and ensuring safe workplace environment, including stronger emphasis on PSHEA safeguards in the workplace.
- Setting up a Federation-wide internal database of personnel records with effective intra-organizational information-sharing mechanisms for safe recruitment purposes remains an important priority.
- The ISC welcomes the implementation of Action 9. Likewise, it welcomes the staff survey related issues, which is key to identifying real challenges and vulnerabilities, and consequently taking corrective action, including by developing evidence-led policies.

**Overall, the ISC finds that the SOS CV response to its Interim Recommendation 7 is VERY POSITIVE.**

**Recommendation 8: Strengthening the SOS CV Child Safeguarding System**

**Problem**

- Gaps in policy and procedural framework for child safeguarding in SOS CV and its MAs.
- Reactive and piecemeal approach to safeguarding risks due to lack of overarching strategies. Lack of core budget allocations.
- Understaffing leads to inadequate service delivery and increased risk of neglect and abuse.
- Failure to protect whistleblowers results in non-reporting or underreporting of safeguarding violations.
- Entrenched inequalities (such as those resulting from gender and disability) contribute to unsafe environments for children, house parents, and staff members.
- Inadequate engagement with beneficiaries and local communities in programme development.
- Lack of operational Regional Training Centres affects training quality and sustainability.

<p><b>Proposed Solution</b></p>	<ul style="list-style-type: none"> <li>- Child safeguarding policies and procedures should be updated, strengthened, and harmonized across SOS CV and their implementation monitored.</li> <li>- Staff capacity on safe programming should be increased and strict accountability promoted, including zero tolerance for conduct that is criminalized by domestic law.<sup>149</sup></li> <li>- Beneficiary and community consultations in programme development should be introduced, prioritizing regions most affected by prior abuses.</li> <li>- Adequacy of staffing schedules in each region should be assessed and revised as necessary, with a sustainable vision of training as a cycle.</li> <li>- Whistleblower policy and infrastructure should be strengthened with multiple reporting channels and binding and enforceable measures to protect whistleblowers against retaliation put in place. Child-friendly reporting channels should be included, and awareness raising for children on what constitutes child abuse and how to report it should be prioritized.</li> <li>- Organizational policies and procedures should be comprehensively reviewed and revised to ensure that gender and disability are mainstreamed into them. Some priority areas for revision include ensuring more balanced gender representation and representation of people with disabilities in the workforce, ensuring equitable pay, and eliminating gender-based and disability-based barriers for promotion.</li> <li>- Regional Training Centres should be (re)established to promote consistent and uniform understanding and interpretation of SOS CV core values, principles, and definitions, at all levels of the Federation.<sup>150</sup></li> </ul>
<p><b>How To/ Importance</b></p>	<ul style="list-style-type: none"> <li>- An assessment of child safeguarding policies and guidelines is underway to address gaps and improve implementation and compliance.</li> <li>- The General Secretariat and the International Senate should take the lead in implementing changes, while the IO, IORs, and MAs must work together to identify and analyze risks and develop mitigation strategies.</li> <li>- IORs and MAs should increase staff and prioritize child safeguarding in the budget.</li> <li>- The IO should draft policies to address whistleblowing.</li> <li>- Policies and procedures have to be reviewed at the IO level to ensure gender, LGBTQIA+ and disabilities integration.</li> <li>- Regional Training Centres should conduct training needs analysis and support MAs in training.</li> </ul>

<sup>149</sup> Cf. Recommendation 2 above.

<sup>150</sup> Cf. Recommendation 2 above.

	<ul style="list-style-type: none"> <li>- Raising awareness on bullying prevention and restorative justice practices should begin with a pilot co-developed by the Learning and Development and the Ombudsperson's Office, with input from Child Safeguarding.</li> </ul>
<p><b>Response from SOS CVI/GSC</b></p>	<ul style="list-style-type: none"> <li>- In July 2022, SOS CVI formally requested that ISC conduct a review of the GSC Risk Register of 2022. The ISC carried out the review.</li> <li>- At the time of writing, SOS CVI is in the process of appointing an International Director of Safeguarding, which will help strengthen its commitment to ensuring the safety and well-being of all individuals under its care.</li> <li>- Following the points discussed in Action 4 of the Safeguarding Action Plan, ‘Child and youth empowerment’,<sup>151</sup> the EU co-funded the ‘Applying Safe Behaviours project (2021–23) in Belgium, France, Italy, Romania, and Spain to equip children and young people with tools to protect themselves from peer violence and educate professionals on prevention and appropriate response.</li> <li>- Consultations with young people informed the development and delivery of the training packages in 2021–22.</li> <li>- Trainings and workshops were delivered to 500 professionals and 450 children (aged 11–15) in schools, community centres, social programmes, and SOS Children’s Villages programmes.</li> <li>- In 2023, the project team will disseminate educational materials for each age group: a booklet of stories for children (aged 8–11), two awareness-raising videos for young people (aged 16–19), and a one-hour online course for adults.</li> <li>- In 2022, Proteknôn assessed the understanding of child rights and safeguarding processes in Burkina Faso, Ethiopia, Senegal, and Tanzania.</li> <li>- Action plans to address the findings were developed with input from children, young people, and staff.</li> <li>- This assessment will be carried out in Burundi, Ghana, the Democratic Republic of the Congo, India, and Laos in 2023.</li> <li>- The additional ‘Protective Behaviours programme,’ which teaches children to recognize abuse and other violations of permissible conduct and to seek help when needed, has been implemented by some associations as an ongoing training programme.</li> <li>- In Bulgaria, it is regularly offered to community partners, especially schools.</li> <li>- The KPI of 30 national associations implementing Protective Behaviours by December 2023 has been met.<sup>152</sup></li> </ul>

<sup>151</sup> Safeguarding Action Plan, Action Plan 4. (Progress Report 2023) p.12.

<sup>152</sup> Safeguarding Action Plan (Progress Report 2023) Action 4, p. 12.

	<ul style="list-style-type: none"> <li>- Only very recently<sup>153</sup> ISC learned that the update of the Child Safeguarding Policies and Procedures will be finalized during the next months.</li> </ul>
<b>Final Evaluation</b>	<ul style="list-style-type: none"> <li>- ISC welcomes SOS CVI's efforts to improve the overall child safeguarding framework and encourages the organization to continue the reform. Beneficiary = consultations, which until very recently had not been addressed or extensively discussed, are being given progressively more attention, which is important to ensure that the diversity of risks and contexts across the Federation is properly reflected and beneficiary voices heard.</li> <li>- The thorough redrafting of the Child and Youth Safeguarding Policy and the accompanying totally modernized Regulation and their accelerated finalization deserve to be commended. The same applies to the various accompanying smaller projects.</li> </ul>
<p><b>Overall, the ISC finds that the SOS CV response to its Interim Recommendation 8 is VERY POSITIVE.</b></p>	

<b>Recommendation 9: Strengthening the SOS CV Asset Safeguarding System</b>	
<b>Problem</b>	<ul style="list-style-type: none"> <li>- The lack of a consistent asset safeguarding strategy, and incoherent ad hoc regulations, below generally accepted international standards, lead to asset misappropriation, misuse, corruption, and fraud.<sup>154</sup></li> </ul>
<b>Proposed Solution</b>	<ul style="list-style-type: none"> <li>- Launch formal asset safeguarding reforms, including anti-fraud and corruption programme, asset monitoring systems review, staff hiring, and imposing strict sanctions for non-compliance, zero tolerance for bribery, and elimination of conflict-of-interest situations.</li> </ul>
<b>How To/ Importance</b>	<ul style="list-style-type: none"> <li>- Strengthen policies and procedures to prevent financial irregularities, governance failures, financial control failures, nepotism, etc.</li> </ul>
	<ul style="list-style-type: none"> <li>- HROD on 5 September 2022 asked the following questions:<sup>155</sup></li> </ul>

<sup>153</sup> The new policy will be renamed Child and Youth Safeguarding Policy, as it will not be limited to children (up to the age 18) but extend to youths (up to the age 24). It is planned there should be a short policy with spelling out main ideas and a more extensive regulation containing minimum rules binding on all MAs and optional recommendations. Cf. S Safeguarding Action Plan (Progress Report 2023) Action 19, p. 32. And information obtained at the briefing on 3 April 2023. The existing draft has been reviewed by ISC on 23-24 April 2023, see above fit attached to Table 6.

<sup>154</sup> Cf. Policies on of Asset Safeguarding reviewed by ISC, p.14 of Interim Report.

<sup>155</sup> Cf. email on 2 Sep 2022 SOS CVI.

<p><b>Response from SOS CVI/GSC</b></p>	<ul style="list-style-type: none"> <li>○ Which role should HROD play within the framework of a formal anti-fraud and anti-corruption programme as recommended in Part 1/C/4 Step 10 (p. 17 and p. 49) of the Interim Report (recruitment, performance-related pay).</li> <li>○ Which future HROD structures/capacity etc are needed to enable HROD to fulfil its appropriate role in safeguarding.</li> </ul> <ul style="list-style-type: none"> <li>- SOS CVI has launched a project to create an organization-wide asset register and a business partner assessment project for anti-money laundering and sanctions compliance. The project was presented in the briefing of 4 April 2023.</li> <li>- The project, which at the time of writing is still in its early stages, is part of a risk assessment and aims to address legal restrictions and discrepancies in property ownership and management. It includes not only identifying ownership but also managing properties.</li> <li>- As such, the project is expected to facilitate the resolution of legal and administrative issues related to property ownership and management.</li> <li>- From the presentation of the International Audit Charter, Para 17.4. (see Recommendation 5 above), and the organizational Structure Charter on 14 April 2023 ISC has learned that an Anti – Fraud and Corruption Guideline is being drafted; in addition Anti-Corruption and Fraud coordinators and Cases Manager are being considered; but no further information has been provided.</li> </ul>
<p><b>Final Evaluation</b></p>	<p><i>-ISC replied to HR by email on 16 September 2022 as follows:-</i> ISC strongly supports SOS CVI’s anti-fraud and anti-corruption programme and capacity-building efforts in close cooperation with their HROD.</p> <ul style="list-style-type: none"> <li>- Recommendations for achieving these goals are provided in points 4, 5 and 6.</li> <li>- The ISC welcomes the efforts to create an organization-wide asset register and a business partner assessment project for anti-money laundering and sanctions compliance and emphasizes the importance of fully operationalizing it.</li> </ul> <p><i>-ISC strongly recommends to accurate the introduction of a formal and comprehensive Anti-Fraud and Anti-Corruption Programme.</i></p>

**Overall, the ISC finds that the SOS CV response to its Interim Recommendation 9 is advancing positively but requires further attention.**

## 3.5 Strategy Global Safety and Security

- 3.5.1 The Global Safety and Security team that has evolved in the view of the ISC has become an important part of the Federation over the course of our Mandate. It is integral to the safeguarding measures, policies, and procedures currently being overhauled.
- 3.5.2 The Global Safety and Security team was created in early 2022. In its first year it created a network of personnel to address risk management and safety and security capacity to support SOS CV global functions and staff, as well as partnering with government and international organization counterparts to meet risk above internal capabilities. This includes risk assessments and related measures in connection with work-related travel by SOS CV staff, which is a standard capacity for comparable international non-governmental organizations.
- 3.5.3 The Global Safety and Security team recently reported the SOS CV Security Incidents Survey, the first Federation-wide global safety and security incident survey conducted by the Head of the Global Safety and Security team.<sup>156</sup>
- 3.5.4 The survey covered the year 2022 and was completed in March 2023. All MAs had been invited to complete it, and 91 did so, a response and completion rate of approximately two-thirds. The survey revealed that the Federation and its staff are significantly vulnerable to safety and security risks worldwide. The report suggests that the root causes of security incidents in some MAs are internal. Nearly 50% of the total incidents reported occurred in six countries, mostly in Africa. However, this finding did not correspond to the perceived security risk factors reported by those countries. In many high-risk MAs, which had developed their security capacity in compliance with the Security Team's global strategy, there were relatively low numbers of reported incidents. It can be concluded that building proactive security capacity yields positive results, and the new security strategies are effective.
- 3.5.5 The report contains instructive charts summarizing the key elements of the capacity-building activities in each country and provides information on how to counter political instability and build simple effective contingency plans. While a comprehensive

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<sup>156</sup> Working Document, SOS CV Results of the 2022 Federation Security Incidents Survey, (March 2023).

working document, it contains details to serve as guidance for the future work.

3.5.6 The ISC acknowledges parallel efforts in the Federation to install permanent investigative and audit capacity, included dedicated staff. This staff body will necessarily require frequent travel investigating issues of a likely sensitive nature. The increased investigations capacity functions envisioned by the Federation, as recommended in the ISC's Interim Report, bolsters the importance of Global Safety and Security to support those undertaking investigations from the dedicated units. The ISC acknowledges the invaluable assistance provided by the Security Team when it was planning and carrying out field missions. This assistance was always provided with the utmost respect and adherence to the independence of the ISC and required confidentiality regarding our field missions, demonstrating their professionalism, and demonstrating how the Security Team can support other independent Federation capacities in the future.

3.5.7 The ISC endorses the Federation's efforts to drive a global strategy for Safety and Security as a necessary prerequisite to enable safeguarding and investigative personnel, as well as the policies and procedures under which they operate, to function effectively; this applies primarily to child safeguarding but is also of utmost importance for the global investigative and enforcement activities in the area of human resources and asset safeguarding.

## **4 SECTION FOUR: ISC INVESTIGATIONS**

### **4.1 Introduction**

#### **A. The ISC Investigation and Team**

4.1.1 As indicated earlier in Section 1 Background, the ISC’s mandated work was to review, investigate, and report on allegations arising from the work of SOS CV, including the allegations contained in the DTA and ICSR Reports under the three pillars of the ISC’s mandate. The second pillar of the ISC’s mandate was to “to assess, map and prioritize allegations and concerns; to initiate further investigations as deemed necessary; to confirm whether or not misconduct has occurred, and report on its findings and conclusions.” That pillar set the course for the investigative work of the ISC.

4.1.2 The investigation team consisted of a Chief of Investigations and a team of experienced investigators with specialized qualifications recruited to ensure the wide range of issues to be encountered by the ISC would be addressed according to international standards and best practices. The investigation team comprised a Safeguarding Compliance Investigator, a Child Abuse and SGBV-SEA Investigator, and two Financial Investigators. The team was directed by the Coordinator of the Commission in coordination with the Secretary of the Commission and the Chief of Investigations, supported both substantively and administratively by the Legal and General Consultant, and the ISC’s document and evidence manager.

#### **B. The Preliminary Investigation**

4.1.3 The initial stage of the ISC’s investigative work consisted of assessing, mapping and prioritizing allegations and concerns, to initiate further investigations as deemed necessary, to confirm whether misconduct has occurred. That work had been carried out by the middle of May 2022, within two months of the team of investigators joining the ISC. The ISC investigation team carried out a review, mapping and prioritization of cases mentioned in the DTA report. The team focused on the DTA report because the four countries reviewed in the ICSR were also amongst the countries in the DTA report, and the DTA report covered both child safeguarding and asset safeguarding allegations.

4.1.4 The objective of the mapping and prioritization exercise was to gain an in-depth understanding of the allegations mentioned, in order to identify the following: the cases and allegations reported; what actions SOS CV took in each case and the extent to which these actions were implemented by SOS CV; those allegedly responsible for the wrongdoing or abuse and actions taken against them; high risk MAs with a history of un-addressed systemic failures and structural weaknesses; and finally identify what allegations the ISC would categorize as Tier 1 for prioritizing.

4.1.5 The methodology used to prioritize cases and allegations for further investigation was based on internally agreed criteria including the type, seriousness and complexity of allegations. Cases considered Tier 1 selected for investigation by the ISC were the most serious and complex cases after considering the following criteria: historical and persistent allegations of child safeguarding and asset safeguarding failures; allegations that were improperly or incompletely investigated; recurring allegations indicating systemic failures; cases or allegations not investigated due to lack of cooperation by MAs; matters involving alleged impunity, responsibility and lack of accountability of SOS CV personnel in leadership positions at the MA, IOR, and GSC levels; matters amounting to criminal conduct; and matters that indicate gaps and shortcomings in the organization's rules, policies and procedures, thus leading to child and asset safeguarding failures.

4.1.6 As a result of the mapping analysis, the ISC identified 15 MAs wherein historical allegations of child and asset safeguarding failures would be categorized under Tier 1 and they are: Bangladesh, Benin, Cambodia, DR Congo, Ghana, Honduras, India, Kenya, Nepal, Philippines, Sierra Leone, Syria, Tanzania, Uganda, and Zimbabwe

4.1.7 The ISC then prioritized Tier 1 allegations, all according to agreed definitions of these terms based on international standards, of:

- child safeguarding failures, including abuse, physical abuse, sexual abuse, sexual exploitation, sexual harassment, gender-based violence, neglect and negligent treatment, and emotional abuse;
- asset safeguarding issues including, financial misconduct; and
- other failings of governance, including failures to protect whistleblowers,

accountability and compliance failures, and a lack of care for employees in the organization.

4.1.8 In investigating matters of possible misconduct and wrongdoing within the organization, the ISC also assessed SOS CV's internal accountability system in relation to the objectives and goals of the organization. The ISC investigations were conducted based on the "reasonable grounds to believe" evidentiary standard.<sup>157</sup>

4.1.9 Considering the extremely limited time, yet incredibly broad scope, of the ISC's mandate, a strict prioritizing of ISC investigations was critical to effectively and efficiently allocate resources and personnel. Those allegations that were considered Tier 1, but were not investigated, were mostly matters that have been considered as sufficiently investigated and closed by SOS CV, as at the ISC assessment and mapping stage. In these cases, the ISC reviewed the available reports, investigative notes, materials, and recommendations made to assess the implementation level and where emphasis is needed or where further recommendations can be made. From its preliminary assessment and mapping of the DTA and the ICSR, the ISC found that majority of the cases or allegations identified in the different countries, had been assessed, externally investigated, and investigation reports produced, in many cases including recommendations made, and in some cases remediation measures planned or implemented.

4.1.10 In determining which cases or countries to further prioritize in Tier 1, the ISC looked at the completeness of the actions taken starting from reporting of the allegation, assessment, investigations, recommendations, remediation measures and its implementation. Where serious child safeguarding and asset safeguarding allegations were identified, but the ISC observed that investigations were extensively carried out and that remediation measures were identified and implemented to a greater extent, the ISC lowered the priority of re-investigating those allegations, and opted instead to assess the response in terms of effectiveness of implementation of the remediation

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<sup>157</sup> "Reasonable grounds" means information has been collected which would satisfy an objective and ordinarily prudent observer that the alleged abuse, failure or wrongdoing has occurred as described with a reasonable degree of certainty. *Who's Responsible: Attributing Individual Responsibility for Violations of International Human Rights and Humanitarian Law in United Nations Commissions of Inquiry, Fact-Finding Missions and Other Investigations* (OHCHR 2018, p.23).

measures, the monitoring of these measures, and to make recommendations where necessary.

- 4.1.11 Where serious child safeguarding and asset safeguarding allegations were raised that had been the subject of previous investigation, but the ISC deemed those investigations as incomplete, or the investigative efforts insufficient, they were categorized as Tier 1 (high priority) to be *investigated* or as Tier 2 (priority) to be *reviewed*.

### **C. Reporting to the ISC**

- 4.1.12 The ISC placed significant value on being able to establish independent means of receiving reports from those affected by the issues it was mandated to investigate. The ISC provided two means to receive reporting from individuals through the ISC's website, the existence of which was disseminated throughout SOS CV.
- 4.1.13 By June 2022, the ISC had established an independent and daily monitored secure email address to provide a means for direct, confidential and protected communication between the ISC and those wishing to report any information and or knowledge relevant to its work. By early September 2022, the ISC had established its own independent secure online whistleblowing platform. In each instance directed communication was sent from the ISC to National, Regional, and International level directors requesting distribution of the same. Those requests were almost unanimously well received, and cooperation confirmed.
- 4.1.14 The ISC went further, and on 16 September 2022, posted a letter through SOS CV's Federation-wide Yammer platform informing of the ISC's launch of its independent reporting channel through which the ISC welcomed reports from victims, survivors, witnesses and whistleblowers, and any other person(s) who submits a report in good faith with allegations or concerns arising from the work of SOS CV. The ISC invited individuals to visit its dedicated independent reporting channel, providing the direct link, or via the dedicated "Report an Allegation" page on the ISC's website.
- 4.1.15 The ISC has also provided for the necessary mechanisms of fairness to afford due process to persons alleged to be the subject of an investigation. The Commissioners and support team engaged in protracted conversations prior to reaching agreement on including due process considerations and parameters into the SOP. In this respect, the

ISC provided wide opportunity for persons alleged to be the subject of an investigation to engage with the ISC and the ISC invited concerned individuals to speak with members of its support team so that the ISC's processes could be explained prior to any investigation meeting. On occasions, members of the support team have travelled to meet with individuals and/or provided notice of questions, including in respect of critical areas, prior to any investigation meeting.

4.1.16 The ISC ensured open, honest, transparent, and consensual initial communication with reporters and whistleblowers by providing at the outset clear important information about how to report an allegation or raise a concern to the ISC. This included inviting potential reporters and whistleblowers to take a moment to read and understand the parameters of their interaction with the ISC and providing detailed information on our "Reporting" page to understand before reporting, including the applicable data policy provisions.

4.1.17 Potential reporters and whistleblowers were informed that investigations by the ISC were confidential, and the identities of survivors, witnesses, whistleblowers and those alleged to be involved in wrongdoing were to be protected to the strictest standards and legal obligations. However, it was important to be transparent and caution that confidentiality can never be absolute based on the progression and requirements of the ISC's investigation including the need for information to be corroborated. Also, it was important for potential reporters and whistleblowers to understand that although the ISC is independent and impartial in its work, its primary purposes, as mandated by the IS, were to investigate and report findings and make recommendations back to the IS.

4.1.18 The ISC was open and transparent to give notice that it may want to publish anonymous summaries of, or refer to experiences shared, within the reporting of the ISC, and that investigators may need to contact reports for additional information or clarification. The ISC put measures in place to ensure the confidentiality and security of any information received and to protect the identity of those who provide information to the ISC.

#### **D. Course of the ISC investigation**

4.1.19 The work of the ISC as envisioned in late 2021 and early 2022 evolved and shifted as

the investigations themselves naturally progressed and Federation issues arose that informed, or directed, the ISC's resources. The ISC continually reassessed and re-prioritized investigative objectives weighing the value to the ISC's mandated work against the limited time, resources, and reporting obligations.

4.1.20 From 01 June 2022 to 08 April 2023, the ISC Team successfully arranged, managed, and conducted 188 cooperation meetings and interviews with current and past SOS CV staff, whistleblowers, witnesses, and survivors relevant to its investigation. This number does not include SOS CV briefings, or ISC Recommendations or SOS CV policy review meetings addressed in Section 3 of this Report above.

4.1.21 The ISC conducted several investigative field missions focusing on MAs and CV Regional offices related to its Tier 1 prioritization of allegations. Following visits in April 2022 to the IO offices in Innsbruck and Vienna, several subsequent field missions were carried out between September 2022 and February 2023. During that period, members of the ISC spent approximately 65 days in the field in locations including in Austria, Ethiopia, Kenya, Senegal, Nepal, India, Panama, Cambodia and Vietnam.

4.1.22 The substantive aspects of each of the field missions were conducted entirely independent of SOS CV and with the ISC making its own on the ground logistical and support arrangements. This work, especially the operational arrangements, was time consuming, logistically challenging, and significantly reliant on the cooperation of those with whom the ISC was meeting. These visits were carefully planned to take into consideration the limited time available, careful examination of the allegations and information, prioritizing based on the gravity of allegations and degree of significance to SOS CV, the lack of essential documents pertaining to previous investigations, and lack of access to previous whistleblowers. The field missions were vital to the ISC's prioritized investigations, its ability to establish trust and legitimacy, and to solidify the ISC as a truly independent investigation in the minds, and hearts, of all those who so dedicatedly and courageously shared their experiences.

## **E. Introduction to the Summaries of the ISC's Prioritized Investigations**

4.1.23 The nature and underlying content of the ISC's investigations has required the ISC, as

obligated by the IS, to treat a significant amount of the product of ISC's investigations confidential. Part Two of the ISC's Final Report contains the detailed and confidentially marked MA and Region specific ISC investigations, on asset safeguarding and child safeguarding related allegation in specific MAs by SOS CVI administered Regions of ASIA, ESAF, LAAM, WCNA and what the ISC combined as CCE/CIS/ME (EUCM) & EUNA/PSAs.

4.1.24 However, to ensure transparency in our work and instill accountability and reform obligations on SOS CV, the ISC decided to produce and publish Summary Reports of dedicated investigations, so that a wider audience of stakeholders are informed of the issues at the core of the ISC's investigations. The following Summaries of ISC Investigations of Asset Safeguarding and Child Safeguarding related allegations, concern focused investigations and reviews of those MAs specified therein, and a summary compilation of those MAs with which the ISC communicated and cooperated to progress the work required to fulfil its Mandate.

## 4.2 Summary of ISC Investigation of Asset Safeguarding related Allegations arising from the Work of SOS CVs India, and Nepal and CV Asia Regional Office

### A. Introduction and objectives

4.2.1 Following a review of the DTA Report the ISC identified several serious historical allegations of corruption, fraud, and failures of governance and internal controls in the Asia region, the majority of which related to SOS CV India, SOS CV Nepal Senior Management Team (SMT), Board of Directors (BOT), Regional Office, Asia (IOR-Asia) and IO leadership teams (collectively referred to as leadership teams).

4.2.2 The ISC established the objectives of the ISC review and investigation, as follows:

**Objective 1:** To identify and take stock of all historical allegations of any asset safeguarding, governance and internal control failures and irregularities at SOS CV India, SOS CV Nepal, and IOR Asia.

**Objective 2:** To identify what actions were proactively undertaken by SOS CV India, SOS CV Nepal, IOR Asia, and IO personnel to address these allegations.

**Objective 3:** To identify any failures by the leadership teams in dealing with the allegations.

**Objective 4:** For prior investigations undertaken related to the subject of the ISC's investigations, ascertain whether:

1. The prior investigation's TOR were drafted in a timely manner, and were adequate and complete;
2. A competent investigator was assigned to conduct the investigation;
3. The investigation was done in a timely manner and to a satisfactory level;
4. The report findings clearly articulated the following:
  - Whether or not the allegations were upheld;
  - Quantified potential losses;

- Clearly outlined the culpability of implicated individuals, in line with SOS policies and procedures, staff contracts, and other relevant criteria:

**Objective 5:** To identify any residual historical or current cases for further investigation. Consideration points being materiality, involvement of SMT, BOT, IOR Asia, IO or PSA.

**Objective 6:** Recommend any remedial actions that may be available to SOS CV Nepal, SOS CV India, IOR Asia, and the IO.

## **B. ISC review and investigation methodology**

- 4.2.3 The investigation focused on historical allegations of asset safeguarding that were reported/came to light during the period June 2016 to May 2021 (some of which relate to periods significantly before this review period). Some aspects of the allegations investigated relate to occurrences that pre-date this period.
- 4.2.4 The ISC investigation was limited by its timeframe, as well as by its status, which does not include the power of compulsion to produce evidence. As such, the investigation was limited to evidence that was either voluntarily given or was available through open sources.
- 4.2.5 The ISC adopted the standard of proof of “*reasonable grounds to believe.*”
- 4.2.6 The ISC investigation obtained an understanding of the relevant rules, regulations, and internal policies and procedures that govern the operations of the Federation, SOS CV Nepal, SOS CV India, and IOR Asia.
- 4.2.7 The ISC investigation also gained an understanding of the SOS CVI, and IOR Asia organization structures, together with an understanding of the offices and operational areas of SOS CV India and SOS CV Nepal.
- 4.2.8 Interviews and discussion were held with personnel from SOS CV India, SOS CV Nepal, IOR Asia, IO, PSAs, and other third parties.
- 4.2.9 The documentary evidence reviewed by ISC included: documents concerning whistle-

blower allegations filed with SOS CV India and SOS CV Nepal, and elsewhere across the Federation; forensic audit reports; board minutes; financial documentation; internal memos; and relevant correspondence of the SMT and BOT of SOS CV India and SOS CV Nepal, IOR Asia, IO and PSA.

4.2.10 Field visits were undertaken, including to SOS CV India, and Children’s Villages Lumbini and Kavre in SOS CV Nepal.

4.2.11 An analysis of the historical allegations of fraud and corruption at MA level was undertaken, together with a review of prior investigations of historical allegations.

### **C. ISC Findings**

4.2.12 The ISC determined that the establishment, growth and strategic direction of IOR Asia, and SOS CV India and SOS CV Nepal were tightly managed and controlled by key powerful leadership figures over a 40-year period, until 2021 (identified by name in the full report and referred to in this summary as “key leadership”).

4.2.13 Under the key leadership there were several instances of corruption, abuse of power, conflicts of interest, nepotism, fraud, failures of governance, and procurement irregularities.

4.2.14 The ISC’s findings in respect of each objective are:

#### **Objective 1:**

4.2.15 In 2010 funds totaling over €900,000.00 were donated by an individual (“the donor” - now deceased) alleged to have sexually abused children between September 2010 to October 2014. The funding was in connection with the construction of SOS CV Nepal, Lumbini Village, and to the construction and running costs of a family house in Kavre Village. The source, transfer and administration of the donor funds was considered unusual, and potentially high risk for Money Laundering/Terrorist Financing (ML/TF). For example the Euros 932,517.00 was sent from a foundation in Liechtenstein that is connected to offshore entities that were named in ‘*leaked Panama papers*’-*offshore financial leaks database*’, through a complex layered ownership structure. SOS CV Nepal did not have (and still does not have) appropriate policies and processes in place to screen such payments for ML/TF.

- 4.2.16 The key leadership at that time, together with SOS CV Austria and SOS CV Nepal staff, facilitated the donor's access to residential guest houses at SOS CV Nepal Lumbini and Kavre Villages, at which locations the donor is alleged to have sexually abused children based on a substantial amount of corroborating evidence against the donor gathered by the Austrian Prosecutor in the course of its investigation. The previous key leadership at the time also facilitated the travel of a boy victim from Nepal to Austria, to visit the donor.
- 4.2.17 Further, the previous key leadership at the time also facilitated the donor's subsequent access to, and expenditure of, some of the funds that he had donated.
- 4.2.18 The contract for the construction of Lumbini Village was agreed by key leadership in 2008 and was awarded to a building company that the ISC has found to have received awards of construction contracts based on personal relationships with the key leadership, and not competitively by means of transparent procurement processes (see also below in the following three paragraphs).
- 4.2.19 Corruption, conflicts of interest, nepotism, and failures of governance within the key leadership at SOS CV India. Examples include: the purchase of real estate for the benefit of key leadership with SOS CV India funds; the use of SOS CV India funds to lease property from family members of the key leadership; and expenditure of SOS CV India funds at the direction of previous key leadership at the time without appropriate Board approval. For SOS CV India, although some aspects of the allegations investigated relate to occurrences from approximately 2006, that pre-date the ISC's review period, other aspects of the allegations did fall within the ISC's review period and thus both the historic and more recent aspects of the allegations have been considered.
- 4.2.20 Corruption, conflicts of interest, and failures of governance within key leadership at SOS CV India, SOS CV Nepal, IOR Asia, and SOS CVI, relating to awards of construction contracts which were based on personal relationships between contractors and the key leadership, and not competitively by means of a transparent procurement process. Numerous large value and volume contracts were awarded in this way, including to an architect company, the founder and managing partner of which was also an SOS CV India Board member.

4.2.21 Other examples directly informed to the ISC of contract awards influenced by personal relationships during competitive tendering include some construction projects under the Emergency Response Programme (ERP) in Nepal, set up in April 2015 in response to the earthquake that occurred the same month, to provide immediate relief, rehabilitation, and reconstruction of properties of affected communities.

**Objective 2:**

4.2.22 Allegations of misappropriation of funds in connection with contract awards under the ERP were investigated by external independent accountants and separately by an SOS Task Force Group in 2021 and were found ‘*not substantiated*’ and ‘*unfounded*’, based on a combination of inadequate documentation made available to the investigation team, and findings that the procurement processes were approved by SOS CV Nepal. The misuse of Covid-19 funds was also investigated by the SOS CV Task Force Group and no financial misconduct or corruption was found.

4.2.23 No other actions were identified.

**Objectives 3 and 4:**

4.2.24 When considering the failures of leadership teams in dealing with the allegations, it should be recognized that the allegations are made against the key leadership and that the monopoly of power by the key leadership, and the absence of proper governance, including meaningful accountability, enabled the corruption, abuse of power, and other failings (particularized in more detail within the full confidential report). Specific governance failures include the failure to put in place strong governance structures, including clearly defined roles and responsibilities, and anti-fraud and anti-corruption internal control systems.

**Objective 5:**

4.2.25 Further investigation should be considered in the following areas: allegations of corruption, fraud, and failures of governance at SOS CV India, SOS CV Nepal and IOR Asia. The ISC identified seven new allegations originating from before 2021 (additional to those identified in the DTA Report), including: corruption and fraud in connection with a construction contract; fraud in connection with the purchase of high value motor vehicles; fraudulent bank transfers; nepotism; and the obstruction of investigations.

## **Objective 6:**

- 4.2.26 The ISC makes the following recommendations:<sup>158</sup>
- 4.2.27 Governance frameworks at MA, IOR, and IO levels, are uniformly strengthened, including well-defined roles, responsibility and accountability, linked to specific job descriptions, to clearly define expected conduct.
- 4.2.28 Specifically, the donor governance framework requires strengthening to prevent abuses such as those identified in the Objective 1 section above. This should include: controls around the management of donor relationships such as a donor risk management framework; Know Your Donor (KYD) procedures to confirm donor identity, nature of business and source of funds; and clear policies and procedures for mobilizing and administering donor funds – avoiding highly specific allocation of donor funds at donor direction such as described at Objective 1 above.
- 4.2.29 Anti-fraud and anti corruption policies and procedures, tailored to the needs of SOS CV India and SOS CV Nepal.
- 4.2.30 Continue strengthening the governance structures, with appropriate checks and balances to avoid/mitigate monopoly by a small number of individuals in leadership roles; enhance accountability; and mitigate corruption and fraud. To specifically include robust policies and procedures to mitigate conflicts of interest and nepotism to prevent abuses such as those identified within SOS CV India (see Objective 1).
- 4.2.31 Robust whistle-blowing processes and procedures to facilitate the reporting of corruption and fraud.
- 4.2.32 Investment in a competent in-house investigations team, that is sufficiently independent, to investigate allegations of wrongdoing and breaches of policies and

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<sup>158</sup> In making the following recommendation, the ISC notes with respect to SOS CV India that some improvements were implemented in line with a previous external report's recommendations including the SOS Children's Villages India Procurement Policy & guidelines being approved in May 2022, the creation of a committee that analyzes procurement proposals and makes recommendations to the Board, and the implementation of a database to register and process construction projects which was not yet completed at the time of the ISC's investigations.

procedures.

- 4.2.33 Establish a regional taskforce to conduct an inventory of SOS CV properties to identify and repatriate, where required, properties that are or may be currently controlled or held by individuals, including SOS CV India, SOS CV Nepal and other MAs in Asia.
- 4.2.34 Introduce Value for Money (VFM) Audits in respect of construction projects implemented by SOS CV India and SOS CV Nepal to identify potential financial irregularities.
- 4.2.35 In addition to VFM audits, an asset safeguarding project to take stock of the purchase, construction, registration, recording, valuation, usage of all assets at IOR Asia and MA levels should be done. Any discrepancies, and irregularities identified e.g. properties in the names of individuals or direct usage/control should be expediently resolved.
- 4.2.36 Those responsible for the sexual abuse of children (including aiding and abetting) at SOS CV Nepal, Lumbini Village should be held accountable.<sup>159</sup>

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<sup>159</sup> The child abuse case is covered in detail under the ISC's SOS CV Nepal Child safeguarding report.

## **4.3 Summary of ISC Investigation of Child Safeguarding related Allegations arising from the work of SOS CV Nepal**

### **A. Introduction**

4.3.1 The ISC reviewed the response by SOS CVI and SOS CV Nepal to past cases of child safeguarding violations in SOS CV Nepal. The ISC's primary focus was on two cases involving multiple allegations of serious sexual abuse, which occurred between 1996 and circa. 2019 and implicated several individuals and villages in SOS CV Nepal. While each case is distinct and implicates different individuals and perpetrators, the cases share a pattern of child safeguarding failings, which have contributed to the delay in properly investigating the incidents. The ISC adopted the standard of proof of "reasonable grounds to believe."

4.3.2 The ISC finds:

- Based on the ISC investigation there are reasonable grounds to believe that children in the care of SOS CV Nepal were abused in these cases investigated.
- The allegation that a senior international figure aided and abetted a perpetrator was neither substantiated nor disproved, however there is evidence of inappropriate special treatment afforded to the perpetrator, which facilitated his access to children.

### **B. ISC Investigation**

4.3.3 The ISC investigation covered historical allegations concerning SOS CV Nepal, as well as any allegations communicated to the ISC following the start of the investigation, including information that became known to the ISC through the ongoing investigation.

4.3.4 The ISC investigation was limited by its timeframe, as well as by its status, which did not include powers of compulsion to produce evidence. As such, the investigation was limited to evidence that was either voluntarily given or was available through open sources. Poor quality of organizational documentation in some cases limited access to useful information, especially in the case of historical allegations dating to before 2015. At the same time, the ISC wishes to acknowledge a generally high level of voluntary

cooperation by both IOR Asia and SOS CV Nepal.

4.3.5 The ISC investigation used evidence from sources including prior investigations, including the Wiersholm report and the investigations commissioned by SOS CVI / IOR Asia; open source intelligence, including media reports; interviews with sources; and organizational documentation, including policies.

4.3.6 A documentary review was conducted to identify the key lines of inquiry and evidence gaps. The sources for interview were identified based on the findings of the documentary review, a round of interviews with IOR Asia and the lead investigator of a previously commissioned SOS CVI investigation, as well as several SOS CV Nepal staff. Interviews were conducted in person and remotely and were attended by at least two ISC representatives.

### **C. Progress identified in Nepal**

4.3.7 The ISC has observed progress in several areas in response to the failures identified in SOS CV Nepal, including awareness raising both regarding general child safeguarding issues and specific safeguarding issues such as child marriage.

4.3.8 SOS CV Nepal guesthouses were used by confirmed perpetrators in the past which facilitated access to children in SOS CV Nepal's care. The ISC investigation identified a positive development to address this vulnerability, namely a policy by SOS CV Nepal which restricts access to staff and contractors only. However, this policy will only bring about the intended effect if there is a proper vetting system in place for both staff and contractors. While it is understood that staff recruitment involves rigorous background checks, this needs to be mirrored by similar safeguards for contractors.

4.3.9 Recruitment procedures and staff disciplinary procedures were thoroughly reviewed over recent years, triggered by the change of the national government and adoption of a new labor related law. As a result of the reform, new Bylaws Relating to Service, Benefits and Conditions of Employees – 2079, were adopted and endorsed by the General Assembly of SOS CV Nepal in 2022.

4.3.10 Steps have been made to address nepotism by requiring new applicants to disclose their family ties. Family members of existing staff may be hired for different programme

locations, but not for locations in which their relatives work.

4.3.11 The disciplinary process in the new Bylaws has been significantly improved. It is particularly welcomed that the new Bylaws expressly provide for suspension pending the investigation into allegations of misconduct.

4.3.12 Staff well-being and the impact of a staff member's health on the well-being of those in his or her care are treated as a priority. In particular, the new Bylaws introduce a mandatory physical fitness determination procedure in cases where the employee's health appears to affect his or her performance. There is, however, no mirror requirement for the determination of psychological fitness. There is also no provision regarding the handling of highly sensitive data such as employee medical records.

#### **D. Issues identified in SOS CV Nepal**

- **Delay**

4.3.13 Significant delay between reporting and investigation has been a recurring theme across the investigations in SOS CV Nepal. In one case subject to review in SOS CV Nepal, it appears that at least seven years elapsed between first reporting and investigation. In the intervening period, allegations continued to be reported but were not escalated.

4.3.14 The SOS CV Nepal review identified two reasons as contributors to delay. First, in both cases SOS CV Nepal employees made a distinction between informal and formal methods of reporting. A review of documentation suggests less weight was attached to allegations reported informally (such as staff noting concerns to their superiors during informal discussions), and concerns voiced in this way went unrecorded. A regrettable consequence has been that these allegations were not followed up, either in a timely manner or at all. Further, the Investigation observed that the environment at the national level was not conducive to reporting, with one former employee expressing shame at being 'unable to report these cases in a more proactive manner due to several challenges and complications at the time.'

- **Internal investigation**

4.3.15 In one case, a formal investigation was launched in 2021 by IOR Asia. The investigation upheld the allegations of serious child abuse and led to a ban on non-staff

visitors staying at SOS CV Nepal guesthouses. However, by that time, SOS CV guidelines prohibited donors and sponsors from staying in SOS CV guesthouses and the reasons for the delay in the implementation of that ban are unclear. On the basis of the interim investigation, the IO filed a submission with the Austrian Public Prosecutor's Office (to which SOS CV Austria had initially disagreed but acquiesced once the IO made the submission) and a criminal prosecution was launched. However, that prosecution did not reach its conclusion due to the death of the alleged perpetrator. It is concerning that the organizational response to this case, characterized by delay from the outset, may have hampered the ability to conclude these proceedings.

4.3.16 As has been the case across other MA investigations, the SOS CV Nepal review identified deficiencies in investigation processes. For instance, a report produced following an investigation into one case in SOS CV Nepal omitted to mention some serious incidents, such as the transfer of an SOS CV beneficiary or beneficiaries across international borders to visit an alleged perpetrator despite concerns being raised at that time. The ISC is concerned there are issues which have not been satisfactorily addressed and which must be independently investigated further.

- **Record Keeping**

4.3.17 The investigation found evidence of numerous instances of inadequate documentation and record keeping. The ISC heard from one interviewee that incident reports submitted as recently as 2020 were not properly documented or reported. While this has apparently been identified as a weakness, the ISC has been unable to independently verify the degree of progress made without access to the relevant files.

- **The on-going response to child safeguarding issues in SOS CV Nepal**

4.3.18 In relation to on-going work to processes and procedures in SOS CV Nepal, interviewees perceived the response to child safeguarding allegations as adequate. However, the ISC observed areas for improvement, including the need for:

- formal risk assessments in the aftermath of serious child safeguarding allegations and formal safety planning.

- a protocol for allegations in which the house parent is the alleged perpetrator and the allegations are sufficiently serious to warrant a risk assessment in respect of all children in the house parent's care (not just the child involved).
- a standard operating procedure for national staff in relation to cases referral to the national authorities.

4.3.19 The ISC was told that the MA maintains a training centre in Kavre Village, which provides training to all categories of staff, though the funding for the centre was viewed as insufficient. Examples of training given include a three-month induction programme for incoming child and youth care practitioners (houseparents) accredited by the government of Nepal, a mandatory nine-month probationary period under supervision of a mentor, and refresher training for existing house parents every two years. However, an interview conducted by the ISC raised doubts whether staff were able to adequately identify child safeguarding risk factors, further highlighting the continued need for the organization to strengthen both the child safeguarding prevention framework and training on recognizing abuse.

4.3.20 Recruitment procedures and staff disciplinary procedures are at the core of ensuring a safe environment for the children in SOS CV Nepal's care. It was therefore of concern to hear from interviewees that nepotism was perceived as a significant barrier to ensuring fair treatment, despite the law mandating equal treatment and prohibiting discrimination. Nepotism can be mitigated by more streamlined HR policies and procedures, and corrective steps have been taken to address this issue. The ISC heard that new applicants are required to disclose their family ties and a national HR audit is apparently underway. The ISC was unable to review this audit in full as no response was received to its request for access to the audit files while the investigation was ongoing. The only information provided at the time the request was made was a HR assessment report for CV Pokhara, which was not the focus of the ISC investigations, and in any case did not include detailed observations.

4.3.21 However, following the completion of the active investigative phase, the ISC received an HR assessment report for the entire SOS CV Nepal, which examined specific human resources related allegations, rather than audited human resources management comprehensively. The specific allegation of family member recruitment as a security guard in CV Kavre was not upheld, and the requirement for candidates to disclose

family ties was found to be in place. However, the assessment report did not assess the prevalence of nepotism in past recruitment practices, nor looked into the organizational culture, including by interviewing the management on issues related to the culture and values. The limited understanding of the prevalence of nepotism and the importance of anti-nepotism in the organizational culture may therefore warrant specific training on recognizing and addressing this issue.

4.3.22 The ISC heard of other obstacles to recruitment, including staff attrition for house parent positions, burnout, a limited pool of applicants for managerial positions, and non-competitive compensation for senior positions. Weaknesses in the appraisal process were identified, though disciplinary processes had been significantly improved.

### **E. Further Inquiries Advised**

4.3.23 The ISC advises an SOS CVI investigation of international transfers of children in SOS CV care to determine the role, if any, of SOS CV Austria and its individual personnel in these instances of perpetrator-organized travel, as well as to determine whether these constitute trafficking in human beings. The ISC has been informed by SOS CV that as of May 2023 the holistic investigation related to this proposed further investigation has recommenced.

### **F. Recommendations**

4.3.24 In light of its investigation, the ISC makes the following recommendations:

- **Reporting and response**

4.3.25 Introduce a formal standardized risk assessment and safety planning procedure for serious child safeguarding allegations, including a protocol for scenarios where the alleged perpetrator is a child and youth care practitioner sharing a living space with children and the allegations are sufficiently serious to warrant a risk assessment not only in respect of the actual victim but also other children in SOS CV Nepal's care.

4.3.26 Develop and put in place protocols to safeguard children during visits outside the SOS CV village premises, in particular on trips where the child is invited by an individual in a position of power or authority, such as a donor.

- 4.3.27 Introduce and implement mechanisms to monitor the physical, mental and emotional well-being of children in SOS CV Nepal's care.
- 4.3.28 Improve confidential reporting channels for children and staff, to ensure clarity and straightforwardness, user-friendliness and reporter safety and security. It is important that in children's case the reporting channel is age appropriate.
- 4.3.29 Promote uniform understanding of child safeguarding policies and procedures through training, in particular to ensure that reports made through informal channels are taken seriously, and that stereotypes do not affect the handling of the report.
- **Prevention and awareness raising**
- 4.3.30 Increase budgetary allocations to the training centre.
- 4.3.31 Develop more in-depth training content on recognizing child sexual exploitation and abuse and mainstream it in the induction and refresher training for child and youth CPs.
- **Safe recruitment and prevention of workplace misconduct**
- 4.3.32 Ensure that there are background checks/vetting in place for staff and contractors.
- 4.3.33 Develop and introduce training on recognizing and addressing bias and nepotism.
- 4.3.34 Conduct a salary review process to ensure a match between the value of a position and the remuneration envisaged.
- 4.3.35 Improve the performance appraisal process, by introducing a formal rebuttal procedure and 360-degree appraisal (to be resorted to at least where the employee files a rebuttal).
- 4.3.36 Introduce a procedure for the regular assessment of employee psychological fitness, especially for caregiver positions.
- 4.3.37 Introduce robust data protection safeguards for employee medical records.
- 4.3.38 Introduce a system which includes relievers and enables mandatory breaks/time off for child and youth care practitioners.
- 4.3.39 Introduce regular internal and external periodic audits of the implementation of applicable policies and procedures.

## **4.4 Summary of ISC Review and Investigation of Child and Asset Safeguarding related allegations arising from the work of SOS CV Cambodia**

### **A. Introduction**

- 4.4.1 In 2018 SOS CV Cambodia faced a leadership crisis due to dissidence between top leaders of the MA, which impacted the operation of SOS CV Cambodia and affected working relationships between SOS CV Cambodia and the SOS CVI supervising bodies at IO and IOR Asia. Shortly afterwards, serious past child safeguarding and asset safeguarding allegations started to emerge.
- 4.4.2 Allegations of child safeguarding violations in SOS CV Cambodia date back to 2011. In January 2019, an anonymous report was received through the SOS CVI online whistleblowing channel concerning human resources misconduct and child safeguarding violations in SOS CV Cambodia, including that a senior regional level figure was informed of related incidents and failed to respond to them or take any actions. It was alleged that this person covered up the actions of a senior member of the management team of SOS CV Cambodia.
- 4.4.3 In May 2019, two emails were received from a whistleblower containing photographs showing senior staff members of SOS CV Cambodia with sex workers on MA premises and informing on the existence of a social media group, composed of staff members of SOS CV Cambodia (including senior management), where pornographic content was shared and degrading language about women was used.
- 4.4.4 Moreover, reports received through the CVI whistleblowing platform in January 2019 included an allegation that children in SOS CV Cambodia care were developing drug addictions, and being jailed either as a consequence of this, or for criminal activities.
- 4.4.5 Two investigations were commissioned in SOS CV Cambodia in May 2019.
- 4.4.6 The Cross Functional Internal Audit (CFIA) of SOS CV Cambodia initially addressed several whistleblower allegations relating to human resources (HR), programming and finance issues; however, issues relating to construction projects, and sexual exploitation also emerged and were investigated. The CFIA Final Inquiry Report covered both asset

safeguarding and child safeguarding related allegations.

4.4.7 A second investigation into child safeguarding allegations was commissioned between 21 and 26 May 2019. The Sexual Exploitation and Abuse of Women and Minors (SEA-WM) investigation dealt with the following allegations:

**Allegation 1:** SOS CV Cambodia staff and associates engaged in inappropriate behavior.

**Allegation 2:** SOS CV Cambodia staff and associates, including members of senior management, were shown in explicit and inappropriate photos and videos, which were shared on an inappropriate social media group.

**Allegation 3:** a senior manager of SOS CV Cambodia managed the pornographic contents of the inappropriate social media group. Degrading comments about women were also shared in the group and circulated.

**Allegation 4:** SOS CV Cambodia staff were involved in sexual exploitation and abuse, including sharing of pornographic content and degrading comments about women on social media.

4.4.8 The SEA-WM investigation team upheld all four reported allegations. One additional allegation emerged (**Allegation 5**) relating to an incident that took place in 2011 involving a senior manager of SOS CV Cambodia spending the night at an SOS CV guest house with young woman. The incident was said to have been reported at the level of IOR Asia.

4.4.9 The SEA-WM recommended a follow-up investigation to ascertain if IOR Asia and SOS CV Cambodia Committee members knew about the allegations and failed to act, and the IO decided to carry out this follow-up investigation. The follow-up investigation was concerned with establishing whether any staff member of IOR Asia and/or a senior national level figure within SOS CV Cambodia (directly or indirectly) received information about allegations of misconduct involving a particular senior member of the management team and/or any other staff member of SOS CV Cambodia between October 2011 and March 2019, how this information was handled, and whether appropriate response was taken.

4.4.10 During the Follow-Up investigation allegations emerged relating to asset safeguarding, centered around constructions projects in SOS CV Cambodia, conflict of interest arising from these construction projects, and allegations of mismanagement and misuse of bank accounts opened in Cambodia as branch accounts for SOS CVI.

4.4.11 The follow-up investigation was conducted in 2020 and an external investigation team concluded that eight allegations were substantiated, one was not substantiated, and two allegations were unfounded.

## **B. Summary of ISC Investigation**

4.4.12 The scope of the Investigation in SOS CV Cambodia focuses on historical allegations of child safeguarding and asset safeguarding reported in the DTA, and other serious wider issues that the ISC identified during its Investigation. The allegations covered are the most serious allegations that occurred between 2000 – 2019. Several of these allegations were investigated either by SOS CV Cambodia, IOR Asia or the IO. The ISC assessed the prior investigations into these allegations and evaluated the response by the SOS CV Cambodia and other relevant subjects. The ISC adopted the standard of proof of “reasonable grounds to believe.”

4.4.13 The ISC faced notable obstacles and challenges, which at times limited the ability of the team of investigators to carry out their work effectively. The investigators faced difficulties in gathering information due to a lack of trust and confidence from previous and current staff members of SOS CV Cambodia, mainly motivated by past experiences and overall mistrust in SOS CVI and probably the wider organization, including fear of retaliation against whistleblowers and individuals reporting. The ISC engaged in prolonged exchanges over a number of months with the current leadership of SOS CV Cambodia to establish its independence from the IS, IO, IOR Asia and to build trust and confidence in its own independent process.

4.4.14 As noted earlier in the report, the ISC was unable to receive the relevant documents underlying the DTA report, which prevented investigators from analyzing relevant facts and information.

4.4.15 SOS CVI and SOS CV Cambodia does not have a centralized document management system and poor document storing systems made it difficult for the investigators to

obtain relevant documentation in a timely manner. Severe delays were experienced throughout.

4.4.16 The ISC's investigation involved remote interviews and in-person meetings during a ten days field mission to Cambodia with whistleblowers, current and former staff members of the IO, PSAs, IOR Asia, and SOS CV Cambodia. The ISC examined relevant investigation reports, supporting documentation, whistleblower reports, email communications, relevant policy papers and other supplementary documentation.

### **C. Progress identified in SOS CV Cambodia**

4.4.17 The ISC notes the steps SOS CV Cambodia has taken to improve governance and accountability. It has developed the following actions:

- SOS CV Cambodia Governance improvement plan
- SOS CV Cambodia Action Plan - 2022-2024
- Risk Mitigation Plan Cambodia

4.4.18 SOS CV Cambodia also signed an MOU with SOS CV Denmark and SOS CV Sweden to work together in partnership to improve governance and programme quality.

4.4.19 To achieve meaningful change, the ISC recommends that SOS CV Cambodia and IOR Asia and the IO collaborate and communicate effectively.

### **D. Issues identified in SOS CV Cambodia**

- **Governance**

4.4.20 SOS CV Cambodia operates under an agreement with the Government of the Kingdom of Cambodia, which provides for a Committee comprising members from different government ministries, and representatives from SOS CVI. This committee acts in the same way that a Board would act in other member associations.

4.4.21 The HR manual clearly states the duties and responsibilities of the Committee as the highest decision-making authority within SOS CV Cambodia. While the Committee in theory had a clearly defined role and structure, clearly outlined in the Statutes and HR Manual, in practice, there were no clear reporting lines, and the functions and tasks of

individual Committee members were either blurred or non-existent.

4.4.22 The ISC finds that the governance structure of SOS CV Cambodia created a number of vulnerabilities in terms of accountability and transparency. It created fertile ground for staff in leadership positions to evade responsibility for challenging decisions by shifting responsibility from one to another.

4.4.23 The ISC raises concern about the concentration of responsibility in single individuals and their holding multiple leadership positions concurrently.

4.4.24 The ISC highlights the importance of clearly defined mandates and functions for each governance body, the MA and relevant supervisory entities within the Federation. The ISC also stresses the need for a system of checks and balances in place at the MA and IOR level to ensure that both that no staff member has absolute control over the decision-making process and so no staff member can evade responsibility in the decision-making process.

4.4.25 The unique set of governance issues in SOS CV Cambodia also laid bare deficiencies in SOS CV's policy and procedural framework. One area where SOS CV's procedural framework proved insufficient related to the need to seek feedback from a committee member of SOS CV Cambodia (an independent legal entity established under the laws of Cambodia), who was also the subject of an investigation.

4.4.26 The ISC concludes that the situation in SOS CV Cambodia was complicated by the role of IOR Asia and the IO. There was a clear lack of communication and coordination and blurred reporting lines, and the matters investigated by the ISC regarding SOS CV Cambodia evidences a systemic governance failure at different levels of the Federation and the MA.

- **Child safeguarding violations**

4.4.27 The ISC considered the conclusions reached by the SEA-WM investigation conducted between 21 to 26 May 2019 and found as follows:

**Allegation 1:** regarding SOS CV Cambodia staff and associates engaging in inappropriate behavior, the conclusions reached by the SEA-WM investigation were substantiated.

**Allegation 2:** regarding SOS CV Cambodia staff and associates appearing on explicit and inappropriate photos and videos, which were shared on an inappropriate social media group, the ISC did not find grounds to dispute the findings of the SEA-WM investigation.

**Allegation 3:** regarding a senior manager of SOS CV Cambodia managing the pornographic content of the inappropriate social media group, the ISC was not able to conclusively determine whether these actions occurred as alleged due to insufficient evidence made available to the ISC. The ISC finds that these actions, if confirmed, would clearly constitute misconduct as instances of SHEA.

**Allegation 4:** regarding SOS CV Cambodia staff involvement in sexual exploitation and abuse, including sharing of pornographic content and degrading comments about women on social media, the ISC finds that the actions in question, if confirmed, would constitute instances of SHEA, and therefore be subject to disciplinary action as misconduct.

**Allegation 5:** relating to an incident that took place in 2011 involving a senior manager of SOS CV Cambodia spending the night at an SOS CV guest house with young woman, the ISC finds it substantiated based on the reviewed documentation and witness interviews providing accounts that young women regularly accompanied a director level employee on visits to SOS CV locations and that he invited sex workers to two official SOS CV Cambodia social events. At the same time, the ISC notes that none of the SHEA incidents or sharing of inappropriate images and video involved any SOS CV child, youth, or house mothers.

4.4.28 Regarding a further allegation that emerged that a pregnant girl was forced to undergo an abortion, the ISC finds the fact of the abortion substantiated, together with the fact that the abortion was a result of compulsion. ISC notes that SOS CV Cambodia had no clear policy as to how to deal with the issues of pregnancy and left children and youths

with no other choice than either to leave the village or undergo an abortion. ISC finds that SOS CV Cambodia did not follow SOS CVI Child Protection Policy or Cambodian law with regard to reporting the case. The ISC also notes that no individual misconduct was able to be attributed on a reasonable grounds basis here, absent further investigation.

4.4.29 The ISC observed that up until 2018 SOS CV Cambodia did not have a dedicated and well-trained child safeguarding focal person, which was due in part - as reported to the ISC - to previous difficulties in obtaining sufficient funding for child safeguarding purposes. The importance of adequate budgeting for child safeguarding functions has been provided for at the national level and the ISC urges SOS CV Cambodia and SOS CVI to ensure that adequate recruitment and resource allocations continue.

4.4.30 The ISC also received information, that there was knowledge within SOS CV Cambodia of allegations relating to child safeguarding and a failure to take disciplinary action, as well as concerns of those allegations being covered-up.

4.4.31 The ISC was informed that a former senior figure at IOR Asia became aware that a senior manager within SOS CV Cambodia took young women on trips over a period of around five to six years and informed a senior member of the Committee. The senior manager was confronted about the issue, but no disciplinary action was taken, and the behavior continued.

4.4.32 Based on SEA-WM investigation report as well as the Follow-up investigation report of 2020, it is evident to the ISC that the former senior figures at IOR Asia and on the Committee were aware of the misconduct and failed to take adequate action. The ISC finds this inaction, despite knowledge of the misconduct, unacceptable.

4.4.33 The failure to take appropriate disciplinary measures or otherwise appropriately respond to the misconduct is highly problematic and a symptom of a wider and deeper Federation wide problem of not holding individuals accountable for their misconduct and wrongdoing.

4.4.34 The ISC notes that one of the most serious challenges faced by SOS CV, not just in SOS CV Cambodia, is effectively applying disciplinary measures while ensuring compliance with local criminal and labor laws in different MAs.

4.4.35 The ISC finds that by not disciplining those found to be responsible for alleged misconduct and violations of the SOS CV Code of Conduct, SOS CVI and the MAs undermined its investigations, thus defeating their purpose. It is worth noting that the Code Conduct has recently been revised, and with the approval of the current MCO and support of the current IS, is now binding on all MAs.

4.4.36 The ISC has also identified issues with the cooperation by the IOR and the MA with the prior investigations. In particular, immediately before the Follow-Up investigation all staff members at SOS CV Cambodia were asked to sign a confidentiality and non-disclosure form. The ISC is concerned about the timing of this request and the possibility that it was an attempt to unduly influence staff prior to the third investigation into SOS CV Cambodia.

- **Cooperation and engagement between SOS CV Cambodia and the IO / IOR**

4.4.37 As it concerns the investigations, allegations and timeline covered above, the ISC has found evidence of there being very strong hierarchical relations between the GSC IO and IOR, with respect to the MA. In this respect, the different teams at CVI, including the CS and ICL teams, should find a more collaborative way of interacting to support effective investigations.

4.4.38 The ISC received an allegation that SOS CV Cambodia has been put in the risk cluster of SOS CVI in 2022 without following the requisite procedures, without required prior consultation with the MA and with no explanation provided as to the reasons. This action has further exacerbated the breakdown in relationship between SOS CV Cambodia, IOR Asia and the IO. It was reported, and was self-evident, to the ISC that there is a lack of trust between SOS CV Cambodia and the management team at IOR Asia.

4.4.39 The ISC finds that some risks associated with SOS CV Cambodia are valid but considers the timing of putting SOS CV Cambodia in the risk cluster questionable, and it appears to be part of a strategy to bring the MA under greater supervision by the IO and IOR Asia.

4.4.40 The ISC notes that the relationship and communication between SOS CV Cambodia and IOR Asia / IO was very strained in the past year. The ISC urges that SOS CV

Cambodia and the IOR / IO must work together if meaningful change is to be expected. Communication is fundamental to achieving this. The IOR and IO must bear in mind that SOS CV Cambodia is an independent MA and should be treated as such. SOS CV Cambodia must understand that it operates as part of a Federation where certain standards and values must be respected, and binding regulations adhered to.

4.4.41 Allegations of discrimination based on gender and ethnicity have surfaced from individuals in senior leadership positions. The ISC finds that these allegations warrant further inquiry.

- **Conflicts of interest**

4.4.42 Allegation 5 of the Follow-Up investigation related to a failure on the part of two senior figures within SOS CV Cambodia to disclose potential or actual conflict of interest arising from personal interests and/or obligations in relation to construction contracts and third parties with which SOS CV Cambodia had business. These issues relate to construction projects carried out in the past. This allegation was upheld.

4.4.43 ISC notes conflict of interest relating to the award of construction projects, which appears to have been known and accepted by SOS leadership at the time. Projects should be awarded following strict policies and should not be awarded to SOS staff members or committee members and/or to companies or individuals affiliated to them.

4.4.44 The ISC finds that there has been limited effort by the SOS CVI leadership to address these issues and impose stricter governance and transparent practices. The ISC notes that construction related policies and guidelines at SOS CV Cambodia were unclear and the GSC did not have clear procurement policies applicable to the MAs. Efforts must be made to ensure that there are clear and defined policies and guidelines, which are consistent with local laws and requirements, and aligned with the policies of SOS CV in general.

4.4.45 The ISC identified that not all properties belonging to SOS CV Cambodia are in the name of SOS CV Cambodia, but that the title is held by named individuals associated with the MA. This may be a consequence of requirements under the laws of Cambodia.

4.4.46 The ISC recommends strongly that efforts should be made to transfer the title of SOS

CV Cambodia properties into the name of SOS CV Cambodia. If this is not possible given the legal framework in Cambodia, ISC recommends that any individuals holding the title of SOS CV Cambodia properties sign a legally binding undertaking promising to return the title to SOS CV Cambodia as soon as it is legally allowed, and most importantly to exclude these three properties and any other properties legally belonging to SOS CV Cambodia from forming part of the individuals estate or any possible inheritance claims.

- **Accounting practices**

4.4.47 The Follow-Up investigation considered allegations relating to the opening of a bank account in Cambodia in the name of SOS CVI without the knowledge of the Committee, non-payment of taxes on the account, and the payment of IOR Asia staff from the SOS CVI branch account. The ISC has considered the allegations and does not find any misconduct in respect to the opening and operating of the bank account as such. However, the ISC has substantiated other irregularities relating to payments made from that account, and failure to pay relevant taxes, which are consistent with the findings from the KPMG audit.<sup>160</sup> The audit has indicated the existence of irregularities, also in regard to transfer of funds including international transactions, and failure to pay local taxes. Therefore, the ISC recommends that the SOS CV Cambodia, IOR Asia and CVI should work together to resolve the issues of the bank account and tax liabilities.

## **E. Further investigations advised**

4.4.48 HR should investigate the allegations of harassment, discrimination and gender bias raised by a senior regional figure, or confirm the matter was adequately investigated when first raised.

4.4.49 Issues of pregnancies and abuse of substances must be investigated and ensure that relevant policies are put in place to protect young girls and provide rehabilitative

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<sup>160</sup> SOS CV Cambodia commissioned an audit into the concerned bank account in December 2022, which was conducted by KPMG Cambodia Ltd. As of writing of this report KPMG presented its findings in April 2023, and was engaged in consultation and review process with IOR Asia. We are informed that this process has not been finalised.

support to youth.

4.4.50 In respect to the branch bank account in Cambodia, there remain outstanding issues. The ISC recommends that a forensic investigation should be conducted, to address issues of other irregularities identified in an external audit report, including international payment and transfer activities which do not fall within the scope of activities of SOS CV Cambodia, issues as to who is responsible for the registration of the bank account with the relevant ministries, and of relevant failures to comply with local tax, banking, and other relevant legislations, and failure to pay taxes and relevant fees that remain.

4.4.51 The issue of tax liabilities, and who should be responsible for their payment is still outstanding. This can only be addressed by further reviewing and addressing who the responsible person(s) was in charge of tax and finance compliance both at IO, IOR Asia and SOS CV Cambodia, and by establishing whose decision it was to continue operating the account without compliance with local laws.

4.4.52 Considering some of the irregularities in regard to construction projects, the conflict of interests, the fact that the same company and the same architect conducted constructions for almost a decade, and the associated high cost of construction projects that range from hundreds of thousands to millions of dollars, a mandatory audit to assess the value for money and a trend analysis must be conducted in construction projects. This would assist in verifying whether the costs incurred are commensurate with the prevailing market rates and prevent any corrupt activities such as price inflation and kickbacks. The ISC has not been apprised of any extant policy in this regard, and if there exists one, it should be reinforced and put into practice at the level of the MA.

## **F. Recommendations**

- **General Governance, Human Resources**

4.4.53 The ISC acknowledges that there are risks involved in operating in countries like Cambodia where SOS CV activities are interwoven with the domestic politics and government connected administration. The ISC finds that there has been limited effort by the SOS CV and CVI leadership to address these issues and to impose stricter

governance and transparent practices, including efforts to align SOS CV Cambodia with current improved SOS CV-wide practices. Acknowledging that efforts are currently underway to address these issues, to achieve meaningful change, the ISC recommends that SOS CV Cambodia and IOR Asia and the IO collaborate and communicate effectively.

- 4.4.54 The role, functions and responsibilities of the Committee should be clearly defined, and its involvement in the governance of the MA required.
- 4.4.55 The IS together with leadership at IO and IOR Asia, must address the issue of the involvement of government officials within SOS CV Cambodia Committee, to establish a standard code of conduct applicable to the Committee, and that for better functioning of the MA and for the benefit of the children.
- 4.4.56 The Statute and the HR manual should be made available to all the staff and Committee members in SOS CV Cambodia, and awareness sessions conducted as part of the onboarding process to ensure that staff will adhere to it and are aware of its larger content and their obligations stemming from it.
- 4.4.57 The SOS CV Cambodia Committee should be evaluated to identify the skill gap in the members and take necessary steps to ensure an appropriate mix of skills to match the strategic priorities of the organization. This effort should be matched by an effort on the part of the IO to ensure that there is adequate funding available to recruit competent SOS CV Cambodia staff with relevant skill sets.
- 4.4.58 SOS CV Cambodia Committee members should receive orientation on key SOS CV organizational policies, procedure and processes, and involvement in the governance of SOS CV Cambodia as required.
- 4.4.59 An assessment should be conducted to identify potential risks and organizational vulnerabilities and to develop a plan for resilience/bounce back. SOS CV Cambodia has gone through a significant crisis, and this exercise will support improvements.
- 4.4.60 Whenever possible, including as permitted under national laws and with respect to the underlying reasons, dismissals from employment should not take place without prior assessments being conducted, and without reasons for dismissal being provided,

especially where issues of performance or qualifications is concerned.

- **Child safeguarding and PSHEA**

- 4.4.61 Child safeguarding investigations should be based on clear terms of reference and involve adopting clear investigation plans.
- 4.4.62 The findings of external investigations should not be subject to re-investigation by internal entities, otherwise the integrity of the process may be questioned, and the final result challenged or rejected.
- 4.4.63 Child safeguarding officers should receive thorough training prior to assuming their responsibilities. It is also important that they are not tasked with unrelated functions but are employed exclusively as child safeguarding officers.
- 4.4.64 SOS CV Cambodia should provide education and raise awareness among children and youth, so that they are able to identify and report instances of sexual exploitation and abuse, to prevent harmful sexual behaviors and to promote resilience to other harmful lifestyle choices such as the use of alcohol and psychoactive substances.
- 4.4.65 SOS CV Cambodia should develop and adopt policies on handling incidents of child/youth pregnancy and drug abuse. The MA will have to also cooperate with local entities that are expert in handling issues of substance abuse, to provide the necessary assistance to the SOS beneficiaries.
- 4.4.66 Staff members found to have violated the Code of Conduct, rules and procedures of the Federation and committed misconduct or potentially criminal offence, should be held responsible for their actions, either through administrative sanctions, legal actions including reporting to relevant authorities, and their failures denounced.
- 4.4.67 Allegations of harassment and discrimination in the workplace should be treated as serious allegations and investigated when raised.
- 4.4.68 Staff members should receive training on safe workplace environment. Such training should be highly practical and based on case studies relevant to Cambodia's socio-cultural context, but also aligned with SOS CV's policies and regulations.
- 4.4.69 SOS CV Cambodia should adapt the Misconduct Incident Management Regulations to

the country situation and risk profile.

- **Asset safeguarding**

- 4.4.70 A forensic audit should be conducted into all the construction projects conducted in SOS CV Cambodia, to analyze financial records and transactions related to the project, examining contracts and agreements, reviewing project plans and specifications, and interviewing key personnel involved in the project, including project managers, contractors, and subcontractors.
- 4.4.71 Construction projects should be awarded in strict adherence to the relevant policies, and under no circumstances should construction projects be awarded to individuals affiliated with SOS CV Cambodia.
- 4.4.72 There should be a plan to ensure that all buildings constructed after 2018 by the new construction company are certified. Moreover, building surveyors should be hired to ascertain that these buildings are meeting the required standards, are safe and are good quality to house children and caregivers.
- 4.4.73 Both the SOS CV Statutes, Code of Conduct, and the HR manual should be widely disseminated and accessible to all personnel within SOS CV Cambodia. In doing so, staff will be better informed of their obligations, responsibilities, and expectations, including the level of professional standards and codes of conduct they are required to adhere to.
- 4.4.74 SOS CV Cambodia should ensure the effective implementation and monitoring of the Governance Improvement Plan 2022-2024, first draft of which was introduced in mid-2022.
- 4.4.75 Ensure that SOS CV Cambodia is duly registered following the enactment of the new NGO legislation, which requires organization to either register, or re-register in compliance with the requirement of the new legislation.
- 4.4.76 SOS Cambodia should have an updated list of all its properties and should ensure that these properties are in the name of the organization.

## 4.5 Summary of the ISC Investigation of Asset Safeguarding related Allegations arising from the Work of SOS CV Kenya

### A. Introduction and objectives

4.5.1 The ISC reviewed the DTA Report and identified several serious historical allegations of corruption, fraud, failures of governance and in handling complaints by whistleblowers. The majority of the allegations were made against the SOS CV Kenya Senior Management Team (SMT), Board of Trustees (BOT), and the International Office Region for East and Southern Africa (IOR ESAF) leadership teams.

4.5.2 The ISC established the objectives of the ISC review and investigation, as follows:

**Objective 1:** To identify and take stock of all historical allegations of financial malfeasance at SOS CV Kenya and IOR ESAF from June 2016 to July 2021, as reported to SOS CV by various whistleblowers, some of which were reported in the DTA report.

**Objective 2:** To identify which individuals at SMT, BOT, IOR ESAF, IO, PSA's and key individuals with leadership roles at SOS CV were privy to these allegations, as reported by various whistleblowers).

**Objective 3:** To establish:

- a. To what extent leadership actions were pro-actively undertaken (historically) by the SMT, BOT, IOR ESAF, and IO to address the asset safeguarding allegations reported over the period under review.
- b. any instances of negligence, willful blindness, indecision and delay, and obstruction/intimidation by the SMT, BOT, IOR ESAF staff, and IO, in dealing with the allegations.

**Objective 4:** To ascertain whether:

- a. all pertinent historical allegations identified in objective 1 were included in the approved Terms of Reference (TOR) for the external investigation company hired to independently investigate the allegations.

- b. The external investigation company comprehensively investigated the historical allegations, in a timely manner and to a satisfactory level, and that the report findings clearly articulate the following:
  - Whether or not the allegations were upheld.
  - Quantification of potential losses.
  - Clearly outlines of culpability of implicated individuals, in line with SOS CV policies and procedures, staff contracts, and other relevant criteria.
- c. The instruction to the external investigation company was well managed by SOS CV, especially with respect to mitigating conflict of interest related risks and provision of technical guidance to the external investigators.
- d. The leadership of SOS CV handled outcomes from the investigation decisively, and in a timely manner, including disciplinary actions of the leadership team members found culpable.

**Objective 5:** To identify and report on any other related issues pertinent to the investigation that are substantiated and/or require further investigation.

## **B. ISC review and investigation methodology**

- 4.5.3 The ISC review and investigation of SOS CV Kenya asset safeguarding covered historical allegations from June 2016 to July 2021 concerning corruption, fraud, failures of governance, and failures in the handling of complaints by whistleblowers.
- 4.5.4 The ISC investigation was limited by its timeframe, as well as by its status, which does not include the power of compulsion to produce evidence. As such, the investigation was limited to evidence that was either voluntarily given or was available through open sources. The ISC adopted the standard of proof of “reasonable grounds to believe.”
- 4.5.5 The ISC investigation reviewed policies and procedures at Federation and Member Association (MA) level that relate to asset safeguarding, including the ‘Code of Conduct’, ‘Good Management and Accountability Quality Standards’, ‘Anti-Fraud and Anti-Corruption Guideline’, and the ‘Whistle-blowing Framework’.
- 4.5.6 Interviews were conducted with relevant personnel from SOS CV Kenya, IOR-ESAF, IO and PSAs, and other relevant third parties.

- 4.5.7 The documentary evidence reviewed, included: documents related to whistle-blower allegations filed with SOS CV Kenya and elsewhere within the Federation; internal and independent external forensic audit reports; Board minutes; End-of-Involvement (EOI) process documents (relating to the leasing of SOS facilities); internal notes, including memos; relevant correspondence between SMT, BOT, IOR-ESAF, IO and PSAs, relating to the operation of the MA; and other relevant information.
- 4.5.8 Field visits were undertaken, including at the IOR-ESAF regional office, the SOS CV Kenya national office, and SOS CV Kenya Children’s Village, which included a number of face-to-face meetings with staff and third parties.
- 4.5.9 An analysis of the historical allegations was conducted together with a review of the previous investigations undertaken, including an investigation by an independent external investigation company from September 2021. From this analysis and review it was ascertained that the number of serious allegations of corruption, fraud, and failures of governance far exceeded the number of allegations of this nature in any other SOS region. Consequently, the ISC took the decision to focus on financial misconduct at SOS Kenya and IOR-ESAF, before expanding to other MAs in the regions.

### C. ISC Findings

- 4.5.10 The ISC’s findings in respect of each objective are:

**Objective 1:** From June 2016 to July 2021, at least 123 individual allegations including fraud, corruption, failures of governance, and intimidation and retaliation in connection with complaints made by whistle-blowers, were reported directly to key leadership teams at the National Office (NO), IOR-ESAF and IO levels within the Federation. However, only limited, if any, action was taken to initiate enquiries and investigations into most of the allegations, and at least 28 allegations were reported several times (representing a significant percentage of all allegations) primarily due to inaction by the leadership teams. Almost all the allegations related to alleged malfeasance of key leadership figures at MA, and IOR ESAF.

Eventually, whistleblowers resorted to reporting malfeasance allegations through public channels including online public petitions, and social media, e.g., Facebook.

This was because whistleblowers felt that the cases reported were largely ignored, or no meaningful actions were taken by SOS CV Kenya (SMT and BOT), IOR and/or IO to investigate and take timely remediation actions. SOS CV staff also indicated a lack of faith that appropriate punitive actions would ever be taken against culpable BOT members, on account of their senior positions within SOS CV.

**Objective 2:** A list of over 20 individuals and teams within SMT, BOT, IOR-ESAF, IO, PSA's and key individuals with leadership roles at SOS CV who were privy to these allegations, is set out within the confidential ISC report that has been provided to the IS of SOS CV.

**Objective 3:** Whilst there was a widely held belief, at least within SOS CV Kenya, that all past allegations of fraud and corruption had been conclusively investigated (and remediation actions taken), the ISC established that in fact, no substantial actions were taken to investigate these allegations, prior to the engagement of an independent external investigation company from September 2021 to investigate historical allegations. Factors that contributed to this failure, include:

- BOT members' belief that a few former SOS CV youth participants were actively colluding with some staff members to share confidential information about the organization to the public.
- BOT members' belief that allegations lacked credibility and were only meant to create uncertainty within the MA.
- BOT members' belief that most of the allegations were only driven by '*tribalism*';
- BOT resolved to initiate a forensic investigation to identify the staff members who "*sneak*' information to outsiders" and take appropriate action to "*stem the habit*".
- In 2016, the BOT declined to conduct an independent forensic investigation, as requested by the SMT.
- The failure by BOT to take appropriate action against a senior figure who was the subject of several whistle-blower allegations of misconduct, and instead issued him a '*caution letter*' for '*weak leadership*'.
- Instances of irregular staff dismissals, in retaliation for reporting malfeasance were cited, resulting in substantial litigation costs for the MA.

- Related internal audit findings that are typical red flags for fraud and corruption, e.g., unaccounted for funds, were never investigated further, without exception.

For the period under review, there is no evidence of decisive and effective actions in response to the significant numbers of whistle-blower allegations of fraud and corruption.

**Objective 4:** The investigation by the external investigation company from September 2021 was largely ineffective in addressing historic allegations of fraud, corruption, and failures of governance. Reasons identified by the ISC for this failure, include:

- 4.5.11 Poorly drafted, imprecise, and generic TOR, that failed to properly specify the full range of issues and allegations to be investigated, including failures of governance, conflicts of interest, and significant numbers of specific allegations of corruption, bribery, and fraud.
- 4.5.12 Poor performance management and supervision of the instructed independent investigation company. For example, the initial time estimate for the engagement was eight weeks, whereas the investigation lasted over a year, partly due also to the consultation process in which the MA had to provide input, feedback, and responses.
- 4.5.13 Potential conflicts of interest in the investigation commissioning process and oversight function.
- 4.5.14 The nature of the process undertaken by the external investigation company appears to have been largely a compliance review rather than a detailed investigation of specific allegations of fraud and corruption capable of identifying culpability.

**Objective 5:** Other governance weaknesses were identified, some of which require further investigation, including the following:

- Potential conflict of interest in connection with the proposed acquisition of SOS facilities.
- Conflicts of interest by BOT members, including deriving personal benefit from their positions.
- Malfeasance in SOS CV projects, including the use of unidentified bank accounts, and the mismanagement of assets resulting in material losses.

- Weaknesses in the process of selecting and vetting BOT members.
- Irregularly long duration of service of some BOT members beyond stipulated term limits.
- The lack of due diligence of BOT members with relation to SOS CV level functions.
- Misalignment of qualifications of BOT members with MA needs.
- The ambiguous nature of the role of CVI representatives.
- Misalignment between the constitutions of MA BOT and the SOS CV Statutes.
- Long unresolved issues between SOS CV Kenya and the Non-Government Organization (NGO) Board.
- The lack of a competent and sufficiently independent investigative unit.
- Weaknesses in the internal audit governance structure.
- Irregularities in the handover process of two previous NDs, SMT members.

**Overall conclusion:** The issues raised above are well known by teams at MA, IOR and IO levels. However, during the period under review, there were many changes at MA and IOR-ESAF levels, and this contributed to the issues identified in this report being addressed in an ad hoc, ‘firefighting’ manner, or being ignored altogether. Insightful evidence of this propensity and culture can be found in the handover notes of a former serving member of the IOR-ESAF leadership team, that refer to the failure to address numerous fraud and corruption cases between 2014-2018.

## **D. Recommendations**

4.5.15 The ISC makes the following recommendations following its review and investigation of safeguarding failures in SOS CV Kenya:

- **Commission a further independent external investigation**

4.5.16 SOS CV Kenya should take full stock of all the allegations of fraud, corruption, and failures of governance, reported to various individuals within the MA, RO and IO relating to SOS CV Kenya, between 2016-2021, and after. The ISC recommends several work steps to ensure further investigations are carried out effectively including to:

- Open lines of enquiry with whistleblowers, youth participants in SOS CV programmes, and past and present staff.
- Take account of whistleblowing records filed with the MA, IOR-ESAF and IO including emails, Board minutes, internal audit, Deloitte forensic report, the ISC report (especially annexure 1), and open-source materials such as public petitions.

4.5.17 IOR-ESAF should then commission another independent external investigation to thoroughly review all historical allegations. The investigation of cases that are related to SMT, BOT, IOR-ESAF, IO and PSA level staff should be prioritized over others.

4.5.18 The external investigator to be selected should be sufficiently qualified, independent, with no actual or perceived conflicts of interest. Furthermore, the cases should be investigated in manageable tranches, rather than as one large assignment, to ensure quality and thoroughness.

4.5.19 For individuals and entities found to be culpable, there should be appropriate remediation action in respect of all substantiated allegations, including, but not limited to, disciplinary action, debarment, and recovery of resources.

4.5.20 Communicate the outcome of the investigations, and actions taken with relevant stakeholders including whistle-blowers, past and current staff, youth participants in SOS CV programmes, donors and other relevant levels of the Federation including the senate, PSAs. This step will help to enhance transparency of the process and ensure that full accountability for all adverse findings is meted out, without exception.

- **Improved governance**

4.5.21 Strengthen internal controls and governance systems, including the following:

- Mitigate conflicts of interest between PSAs and MAs in country.
- Actively mitigate conflicts of interest involving individuals in leadership roles.
- Undertake a thorough investigation of the long outstanding balances, e.g. in relation to uncollected revenue (school fees), receivables etc. prior to any decisions for write-offs/write-ons being effected. Where these balances represent significant fraud and/or mismanagement of SOS CV Kenya resources,

adequate disciplinary and asset recovery measures should be initiated without exception.

- Articles of the constitution of SOS CV Kenya should be strengthened to ensure that any BOT member who serves the stipulated maximum service term of eight years is retired without exception, including retention as honorary members.
- The current pool of BOT members consisting of accomplished business leaders within the Kenyan market should be complimented by individuals with solid background in the Non-profit Organization (NPO) sector, and with expertise in governance, child safeguarding, asset management, anti-fraud and corruption among others in order to enhance the strategic governance and leadership direction of the MA, to ensure concerted focus on anti-fraud and corruption, governance, child and asset safeguarding and other key pertinent thematic areas.
- BOT members should receive specialized trainings, at least once a year on governance, asset and child safeguarding, financial management, conflicts of interest, anti-fraud and corruption, integrity and ethics, among others. This will enhance their understanding of the role, and how they can add value to the MA governance.
- Other governance structures that need to be enhanced include vetting BOT members before their selection to the IS, strengthening the role of CVI reps, strengthening the SOS CV Kenya BOT Constitution and aligning it to that of the SOS CV Statutes among others (refer to the detailed recommendations section).

- **Strengthen whistleblowing channels**

4.5.22 A more robust whistleblowing policy and channel is required that is sufficiently independent and is in line with international standards and best practices. This is an important prerequisite for enhancing confidence of possible users and an important tool in the anti-fraud and corruption framework.

- **Create robust anti-fraud and corruption structures at regional, national, and international levels**

4.5.23 There is need to develop a robust, anti-fraud and corruption programme across the Federation to handle all incidents of fraud and corruption, without exception, as

recommended below:

- All incidents should be duly logged into a case management system, and given a unique identifier.
- Preliminary reviews of each allegation should be carried out to determine their veracity.
- Full investigations should be launched for all allegations if preliminary reviews indicate that there is a likelihood that the incident occurred and is of a material nature.
- All incidents involving SMT, BOT, RO, IOR-ESAF and PSA level staff should be prioritized for investigation, to the extent practicable.
- Instances of retaliation, intimidation, willful blindness, fear of loss of donor credibility, conflicts of interest should be actively managed at the onset of the investigations and throughout the process, without exception.
- Hold individuals and organizations accountable for adverse findings within the ISC investigation.

4.5.24 Notwithstanding the recommendation of the ISC to commission a further independent external investigation, the ISC investigation has identified several individuals and organizations (detailed within the full report) found to be culpable of incompetence, willful blindness, inaction, lack of prioritization of asset safeguarding issues, retaliation, and conflicts of interest, in connection with their handling of allegations of fraud and corruption.

4.5.25 It is recommended that appropriate action is taken against these individuals and organizations, including disciplinary actions, debarment, reporting to the national authorities, and recovering resources without exception.

## **4.6 Summary of ISC Investigation of Child Safeguarding related Allegations arising from the Work of SOS CV Kenya**

### **A. Introduction**

- 4.6.1 The ISC reviewed the response by SOS CVI and SOS CV Kenya to past child safeguarding failures in SOS CV Kenya. The ISC was concerned with two cases of child abuse in particular, which resurfaced from whistleblower information in 2021. The ISC adopted the standard of proof of “reasonable grounds to believe.”
- 4.6.2 The ISC finds that both the 2015 and 2017 initial, and recent 2021, handling of both cases was poor. Reports were not followed up adequately, or at all, with concerns that some staff may have been prevented from doing so. Further, lessons learned and recommendations from previous investigations were not considered to inform subsequent investigations and internal investigations have clearly been ineffective.

### **B. ISC Investigation**

- 4.6.3 The Investigation was both prioritized by the ISC and reported to the ISC by SOS CVI referral in 2022 regarding post-DTA handling of the cases. The investigation had two main lines of enquiry, both historic, which resurfaced and had become known again to SOS CV staff. The allegations focused on by the ISC were chosen as both contained a child sexual abuse element and it was considered they should become priority investigations especially given the tight time limit.
- 4.6.4 The ISC was limited by not having access to the survivors. It would have been preferable to have had the victims’ input, their version of events including post-incident care from SOS CV Kenya, during these two investigations.
- 4.6.5 The investigation was developed and advanced through various methods. Once the ISC became aware of SOS CV Kenya staff who were likely key to the unfolding investigation, they were contacted via email, and introductions made virtually. Most of these staff had already been made aware of the ISC’s existence, mandate and method of work. The work of the ISC was generally viewed as positive and information was shared. The ISC travelled to Kenya between 23 and 28 September 2022, during which ISC members met with SOS CV Kenya staff at various levels.

4.6.6 Documentary evidence was first found via ISC’s access to the SOS CV SharePoint, searches of keywords and following evidential trails. Virtual meetings were organized to meet with and introduce the work of the ISC to SOS CV Kenya staff. Many of these meetings were followed by email-based communications, questions, and requests for further documentation.

### **C. Issues identified in Kenya**

4.6.7 Before addressing the main issues identified in the SOS CV Kenya child safeguarding review, the ISC notes a positive aspect observed through its investigation that SOS CV Kenya has learned lessons and used recommendations made from previous investigation reports to help it meaningfully improve. However, this improvement could have gone further, and existing policy must be strengthened and brought to the attention of staff more widely through refresher training.

- **Internal investigations**

4.6.8 The two cases, one arising from 2015 and the other arising in 2017, reviewed by the ISC were not handled appropriately when the incidents were first reported, and a number of errors were made. Village and national level staff did not respond as they would be expected to, and neither case was effectively reported to the national authorities. While one case was reported to the police, the MA failed to follow up adequately. In the second case, the allegations were not reported to the authorities at all, and there are concerns that staff may have been prevented from doing so by figures at the national level. In such circumstances, the ISC would expect misconduct enquiries to have been opened in respect of any SOS CV Kenya staff members involved.

4.6.9 The internal investigations carried out by national and village level personnel at the respective locations in SOS CV Kenya from where these matters arose, and reviewed by the ISC, were not an effective use of time and resources. The ISC notes that an investigation into one case was commissioned at the national level, notwithstanding the suspected involvement of a senior member of staff within the MA. Given the risk of a conflict of interest, the ISC considers the case should have been escalated immediately to the IOR. There was a notable delay of four months before a decision to launch the investigation was taken. The ISC questions the reasons for the delay, given the

seriousness of the abuse alleged and that an SOS CV Kenya staff member had been implicated. It appears that many of the witnesses had given written submissions up to four months prior to the start of the investigation. No explanation is given for statements taken outside investigation conditions by an appropriate professional, though it is presumed to have been because an investigation was anticipated. This was a missed opportunity to produce a quality investigation that could have had a positive impact on SOS CV Kenya.

4.6.10 It appears to the ISC that the internal investigations were too short and focused on considering only whether allegations were proven or unproven. An important part of an internal investigation of a child safeguarding nature is to consider the organization's duty of care in any given case. For instance, once an internal investigation in SOS CV Kenya had established that a child had become pregnant and subsequently had an abortion, the investigation should have considered whether the organization had sufficiently discharged its duty of care to the child. The organization should have acted to protect her before, during and after the pregnancy.

4.6.11 The ISC notes that in one case there appears to be a disproportionate emphasis on not reporting the case to the national authorities due to a lack of evidence. However, it is not for SOS CV Kenya to determine whether the evidence in any given case is sufficient to justify, or otherwise, it being reported to the authorities. SOS CV's Child Safeguarding Reporting and Responding Procedures policy provides that all cases of possible child abuse must be reported to the authorities, and therefore it constituted a serious breach of protocol not to have reported this case. The ISC notes that even when the case resurfaced in 2021, there was no attempt to report the matter to the authorities. The ISC considers this must be addressed by SOS by further policy and guidelines, and specific training.

- **Case management**

4.6.12 The ISC has spent significant time on these cases requesting and searching for relevant information. The information should have been readily available to staff at the international and national offices as a result of several previous internal investigations. The ISC has been able to collate this information and clearly demonstrate a number of errors, which is a valuable tool for SOS CV to learn by, but which could have been

undertaken by SOS CV already. SOS CV must be more dynamic and proactive at national, regional, and international levels in implementing lessons learned, and ensuring staff have the ability to do so.

4.6.13 The absence of a robust, centralized, case tracking system was notable. There did not appear to be uniformity in approach to case management systems and basic tracking mechanisms such as reference or version numbers were unclear or missing. Issues identified by the ISC include the inconsistent use of names, missing document titles, undated documents, and lack of identification of document authors. This must not be overlooked as these are matters which may prevent the proper follow-up of cases.

4.6.14 The use of language has been a cause for concern. The ISC observed repeated use of stigmatizing and non-child-focused language by those involved in the cases subject to review. For example, documentation recording a survivor as being the 'victim of consented child abuse for money' and 'engaging in sodomy', demonstrates a fundamental misunderstanding of the nature of child abuse. Those involved within the organization must appreciate that children cannot consent to sexual activity. Stigmatizing language can be prejudicial, and it must be understood that choice of language can help or hinder responses to child abuse. It is recommended to use 'child sexual assault' for any form of sexual assault to a child of either sex.

#### **D. Further Inquiries Advised**

4.6.15 The ISC does not consider there is a need for further investigation into the two cases considered in its review. However, the ISC does recommend a review of similar cases from the same period (2021) as whistleblowers mentioned multiple cases. It is the ISC's understanding these may not have been assessed with the required detail. Judging from the two cases in this report, how they were dealt with in 2021, the difficulty the Regional Office had in supplying cohesive information and a full overall picture of offending and the situation, other cases are likely to have been missed. To fully close these investigations and gain an accurate appreciation of the situation and assess how to deal with similar incidents in the future, this task must be undertaken.

#### **E. Recommendations**

4.6.16 The ISC makes the following recommendations following the SOS CV Kenya child

safeguarding review:

- i. Better and dedicated whistleblowing handling training. This is a vital skill for child safeguarding professionals to have, especially in the Kenya context as it appears to the ISC the use of whistleblowers is rather extensive.
- ii. Develop and adopt terminological guidance, ideally based on the Luxembourg Guidelines,<sup>161</sup> to ensure that in investigations and response no stigmatizing or discriminatory language is used in referring to incidents of victimization, especially child sexual abuse. Similarly, guidance should be adopted to ensure gender-inclusive language. The guidance in question should be made available to external investigation providers where such are employed.
- iii. Reference or version numbers should be used on incident summaries to track their movement and to ensure they are added to the corresponding case management system. It is recommended SOS CV Kenya improve dating and adding version numbers to all their documents and take forward the efforts to centralize an incident management database consistent with the ISC's related interim recommendation.
- iv. The problem of drug use by some children at SOS CV Kenya was brought to ISC's attention several times during the field mission to Kenya. Although there are programmes (some with the government of Kenya), to tackle the problem of drugs, there does not appear to be a specific and focused drug abuse policy, or guidelines to use if drugs taking is suspected within the organization. This must be made a priority in SOS CV Kenya, and it should develop and adopt a national level policy on the prevention and response to drug abuse.
- v. All child sexual abuse cases (regardless of the alleged offender's relationship with the organization) should be immediately reported for higher administrative oversight. The investigation and follow-up can remain at the local level, if no member of staff is involved, however independent oversight is necessary.

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<sup>161</sup> The Luxembourg Guidelines were adopted by the Interagency Working Group in Luxembourg in 2016 and consist of terminology guidelines for the protection of children from sexual exploitation and sexual abuse to homogenise all terms and definitions related to child protection.

- vi. It was apparent from reading through the reports during this exercise that there is a consistent lack of substance and detail in most documents. It is recommended that staff are given better instruction on correct and effective report writing, and the repercussions and accountability if they fail to do so.
- vii. Criminal and administrative investigations are two separate processes. SOS CV Kenya, or any MA, cannot replace police criminal investigation. However, they must launch their own investigations into situations such as to determine staff misconduct under SOS CV policy and procedures. The organization must look into this to form its own understanding of incidents, with permanent, independent investigative capacity.
- viii. The various investigations into one case reviewed by the ISC, have not been followed up by measures to identify the lessons learned and to institutionalize relevant preventive and corrective measures to improve future response. It is not clear if the MA has learned from this and strengthened protection measures. It is recommended to strengthen SOS CV's capacity to learn lessons, and read and apply report recommendations at national and regional levels.
- ix. Conducting internal investigations opens the organization to criticism. It is a broken system that must be changed and a suitable replacement, such as an independent and competent investigation capacity, established.

## **4.7 Summary of ISC Investigation of Child Safeguarding and Asset Safeguarding Allegations arising from the work of SOS Children’s Villages Panama**

### **A. Introduction**

- 4.7.1 The ISC reviewed the response by SOS CVI and SOS CV Panama to child safeguarding and asset safeguarding failures in SOS CV Panama.
- 4.7.2 The SOS CV Panama matter was referred directly to the ISC in May 2022. This followed allegations made to the IO, then submitted to the IOR in July 2021, of child abuse that had taken place in the 1980s.<sup>162</sup> The allegations were not subject to investigation in either the DTA Report or the ICSR Report.
- 4.7.3 The allegations in SOS CV Panama subject of the ISC’s investigation concerned historic child sexual and other abuses, alleged financial misconduct creating a situation where beneficiaries could have been left without access to financial resources, and financial irregularities relating to services provided to the MA by a company owned by a senior national figure.<sup>163</sup> The ISC has considered both the historic and recent handling of these allegations by SOS CV and formed the impression that the effectiveness of SOS CVI and SOS CV Panama’s response since August 2021 was distracted in part by internal frictions and in part by competing case management instructions. Fundamentally, the organizations’ focus should have been on its response to survivors and its beneficiaries.

### **B. Observations on the internal SOS CV conflict**

- 4.7.4 In September 2021, a press conference was held in Panama regarding abuses reported

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<sup>162</sup> This matter was referred, in part, because CVI considered there to be a conflict of interest arising from those implicated in the allegation, which was said to have prevented SOS CVI continuing the investigation of the child safeguarding failures that it began upon receipt of the allegations in 2021. The ISC notes that no investigation into accountability of former GSC or CVI staff was initiated, while investigation into the then known historic child safeguarding incidents were conducted in cooperation between the MA and IOR LAAM.

<sup>163</sup> As of 27 April 2023, there are 43 civil lawsuits in progress related to the alleged past abuses at SOS CV Panama. Of those, 21 civil lawsuits are “admitted” by the different courts of Panama and five are in the process of “edicts summoned.” Nineteen are in the process of delivering documentation to be admitted in several courts in Panama.

to have taken place at SOS CV Panama Villages in the 1980s. As a result of the press conference, several people came forward reporting historical abuses, including survivors. Following the press conference, a conflict between offices ensued, with the International Office taking the view that the MA had put the victims and whistleblowers at risk and the MA considering that the IOR had not taken appropriate action in the past by, for instance, notifying the authorities. The IO undertook an investigation with the knowledge of national level staff which, when discovered by the SOS CV Panama Board, further entrenched the division between offices. The ISC learned that the International Office ordered the investigators not to inform the MA because of their decision to hold a press conference, a decision which was described in one interview as *'a mistake [...] the authorities should have been notified [...] once we knew victims were involved, we should have notified the Panamanian authorities [...]'*.

4.7.5 At around the same time, the IOR undertook initial steps for, then directed, an internal investigation into financial irregularities relating to the provision of certain services to SOS CV Panama separate from the historical abuse allegations. It was alleged that the services were provided by a company (the Company) which was owned by a senior national figure. That investigation identified a conflict of interest and non-observance of guidelines and policies, including the responsibilities established in the Anti-Fraud and Anti-Corruption Guideline.

4.7.6 Thereafter, SOS CV funds allocated to SOS CV Panama for the maintenance of its programmes (including expenses for education, food, clothing, and transport) were withheld for a period of three months. The view was reported to the ISC that the disbursement of funds was halted until political tensions between the Board of Directors and the Regional Office were resolved, however the subsidies were re-established after the IOR discovered the MA had limited funds. However, CVI informed the ISC that it had verified sufficient funding for child and youth participants. The ISC was told that one member of the SOS CV Panama leadership team resorted to asking friends for donations. The withholding of funds caused further conflict between offices which could have affected the care of children and young people.

4.7.7 Regarding these recent developments, the ISC agrees that the initial press conference in September 2021 was conducted in haste, however there is neither evidence nor allegations suggesting that pressure was placed on victims/whistleblowers to contribute

to the initial press conference, or to participate in the later one in November 2022.

- 4.7.8 All stakeholders here must recognize that the initial press conference gained some positive results. Two additional cases came forward, along with further victims of past abuse. The two new cases were investigated by the ISC. There is no evidence that the press conference generated a lack of trust among the potential victims, though it is possible that more victims did not come forward for fear of being exposed publicly. A contributing circumstance here may have been the fact that details of the first whistleblower were shared during the press conference, thereby exposing said person to identification, which the ISC understand was not consented to. All stakeholders must likewise recognize that the initial press conference could have been handled better.
- 4.7.9 It does not appear to the ISC that the survivors were compelled or otherwise pressured into initiating the civil lawsuits and from the views expressed to the ISC by some of the survivors, felt this may have been the only available and optimal solution at that time.
- 4.7.10 The timing of the decision by the IOR to commence an internal investigation into financial irregularities at the same time as wider historical abuse issues were developing from SOS CV Panama exacerbated the tensions between SOS CV Panama and the IO/GSC/Federation. This escalation could have been avoided by participation by both sides in mutual open dialogue or by the bilateral adopting of a strategy that would have better prioritized investigations into historic sexual abuse allegations than more recent financial irregularities.
- 4.7.11 Relatedly, if there were genuine suspicions of financial irregularities, then an obligation arose to investigate and report further. Following the 2021 complaint, the IOR conducted an investigation by the end of November 2021, but further investigation and action with regard to those suspicions was delayed until September 2022. It is difficult to understand why save that the tensions and communication between SOS CV Panama and the IO/GSC/Federation contributed to this delay. If financial irregularities were suspected and substantiated to any degree, then an obligation arose to report and investigate it, including an audit of SOS CV Panama's accounts, separate from the historical allegations arising. Similarly, if legitimate concerns were brought to the Board's attention, an obligation arose to ensure they were adequately addressed. Indeed, it seems to the ISC that it is in both SOS CV Panama's and the IOR/IO's

interests to quickly clarify and resolve the financial irregularities issues so that it does not further unnecessarily delay, or detract from, the priority of the alleged historical abuses.

4.7.12 The tensions between SOS CV Panama, the IO, the IOR, senior leadership and bodies within SOS CV, illustrate the tensions and potential sources of conflict between independent National Associations, and the International Office and GSC. Although such tensions may be inherent in the SOS CV's federal structure, Federation policy and structure need to come to address the interaction between independent National Associations, avoiding courses of action – such as withholding funding – that could be perceived as retaliation or politically motivated. Failing to do so will foster such tensions and create further conflict. However, in the ISC's view, all stakeholders committing to a reconciliation of the conflict regarding SOS CV Panama presents a test case for reform and is in the best interests of the survivors, which all can agree is the priority moving forward. The survivors are owed this reconciliation.

## **B. ISC Investigation**

4.7.13 The ISC Investigation covered historical allegations concerning SOS CV Panama, as well as any allegations communicated to the ISC following the start of the investigation, including information that became known to the ISC through the ongoing investigation.

4.7.14 The ISC investigation was limited by its timeframe, as well as by its status, which does not include the power of compulsion to produce evidence. As such, the investigation was limited to evidence that was either voluntarily given or was available through open sources. Organizational documentation such as complete records of contracting processes, and minutes and papers pertaining to decision-making, were not provided. The ISC's work necessarily required navigating the political waters of the conflict with SOS CV Panama to ensure trust in the ISC and its staff, to enable the required direct cooperation of the MA staff and representatives and the group of survivors, both of which the ISC achieved.

4.7.15 The ISC investigation used evidence from sources including: prior investigations, such as the DTA report and investigations commissioned by SOS CVI; open source information; interviews with sources, including following up on reports received

through the secure online whistleblower channel; and organizational documentation, including policies. At the beginning, a documentary review was conducted to identify the key lines of inquiry and evidence gaps. The sources for interview by the ISC were identified based on the findings of the documentary review. A round of interviews with SOS CV Panama leadership and survivors was conducted.

4.7.16 Interviews were conducted remotely and in person and were attended by at least two ISC representatives in person, and two more remotely. The interviewees included former national and international level personnel, current national level personnel and leadership, regional level leadership and safeguarding staff members, and a group of five individuals representing the currently involved survivors. The ISC also made two field visits to Panama.

4.7.17 The ISC finds that:<sup>164</sup>

- i. There is a reasonable basis to find that the underlying historic allegations of child abuse, as referenced in the ISC's confidential investigative report, occurred as described to a reasonable degree of certainty based on the direct and related evidence considered by the ISC. Victim statements have been taken and the ISC considers them consistent and credible. They include consistent accounts - describing similar situations, and naming the same individuals as offenders - that cannot reasonably be attributed to coincidence or conspiracy. The courage demonstrated by the survivors in sharing their accounts with members of the ISC is acknowledged and commended.
- ii. There is a reasonable basis to find that former SOS CV Panama leadership knew of the alleged historical abuse and failed to act at the time, and that this occurred to a reasonable degree of certainty. Based on the evidence considered by the ISC - including evidence of suspicions circulating at the time, a senior international figure implicated being dismissed from the organization, and an alleged perpetrator being moved to another SOS CV Panama - there is a reasonable basis to find that two leaders operating at the highest levels of the international

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<sup>164</sup> The ISC adopted the standard of proof of "reasonable grounds to believe."

organization were aware or the alleged abuse at the time.

- iii. One former board member denied knowledge of the offending at the time. It is difficult for the ISC to accept that members of the board were not aware of the suspicions and that at no point did any members of the Board approach SOS CV Panama management to share concerns or to seek confirmation of rumors of serious child safeguarding failures at the time. However, the ISC does not have a reasonable basis to conclude, to a reasonable degree of certainty, that former members of the board had knowledge of safeguarding concerns.
- iv. Following these conclusions, and the lack of evidence of any response to these historic allegations before 2021 when investigations were rightly commenced, the ISC concludes that there was a failure of former SOS CV Panama leadership, local and international staff, to adequately act at the time of first reporting in the second part of the 1980s and in the time following, including a failure to initiate a further investigation at the time offending was first reported.
- v. Views expressed by individuals the ISC spoke to suggest there is a communication problem concerning SOS CV Panama detracting from a survivor-centric approach being reached to address aspects of survivor support.
- vi. The affiliation between a senior figure and a company that provided services to SOS CV Panama was known, including by international office representatives, and was openly discussed at Board level for several years before a decision was made to investigate that affiliation.
- vii. SOS CVI representatives were attached to the SOS CV Panama Board, and it was the Board who considered and endorsed the use of the company. This involvement appeared normal procedure for this Board and it can be assumed the SOS CVI representatives would have reported such decisions; especially, as here, if intended for cost savings. The fact that the company's offer was far less expensive than the others does not make it acceptable, and created a conflict of interest. The Board's failure to recognize this conflict of interest, contributed to by national level members having an interest in said company, led to it being 'normalized' and that such actions directly/indirectly resulted in weakened governance structures of the MA. However, considering the widespread

knowledge and condoning, individual misconduct is unable to be attributed to a reasonable degree of certainty.

- viii. The ISC has observed clear indications that a clash of personalities exists between key individuals at the international and national levels, which contributed to this conflict being exacerbated. There is evidence indicating to the ISC that the fault for this appears to lie with both sides.
- ix. There is a lack of documentation pertaining to decision-making regarding the company and its services contract to SOS CV Panama.
- x. A member of the SOS CV Panama Board initiated the procedure for receiving donations from an extractive industry source outside Panama, despite such a donation being prohibited by SOS CV's policy.
- xi. SOS CV funds were withheld from SOS CV Panama by the Regional Office for three months in 2022, contributing to the conflict between SOS CV Panama, the IO, the IOR which could have affected the care of children and young people.

### **C. Progress identified in SOS CV Panama**

4.7.18 The ISC notes progress in SOS CV Panama, some of which are directly triggered by the case at hand, and some result from global changes. An example of the latter is the increased supervision in child safeguarding matters offered by the Child Safeguarding Strengthening Initiative, an annual child safeguarding survey which seeks to identify those MAs which have not implemented minimum child safeguarding requirements, is welcome. Further, in 2021 an internal investigation requested by the Regional Office into asset safeguarding concerns within the MA detected financial irregularities regarding the provision of certain services to SOS CV Panama.

4.7.19 However, the ISC cannot disregard that the disclosure of child abuse in August 2021, the response to that allegation by SOS CV Panama, and SOS CV's response to SOS CV Panama occurred almost simultaneously and only recently. The ISC acknowledges the conflict between the National Office, and Regional and International Offices, which has blurred child safeguarding and asset safeguarding issues. For example, evidence reviewed by the ISC indicates that individuals from the Regional and International

Offices were aware for several years of the circumstances now alleged as financial irregularities regarding the provision of certain services to SOS CV Panama, prior to its investigation. However, the offices did not act until they came under public scrutiny from SOS CV Panama for child safeguarding failures. However, a unilateral decision was taken by an individual at the national level to hold a press conference urging witnesses and victims to come forward. The ISC acknowledges that decision, although taken in haste, did result in a number of people, including survivors, coming forward, therefore to a significant degree it is the act of going public with the historical safeguarding failures that has enabled the survivors to come forward.

4.7.20 Nevertheless, from that point forward a division appears to have formed between the MA and the IOR. Reconciling that division through open and transparent communication must become a priority. The asset safeguarding and child safeguarding issues were often conflated in communications between stakeholders, despite being two distinct issues which should have been treated and investigated as such. Therefore, while positive steps have been taken with regard to SOS CV Panama, the motivation behind the initiation of these steps is brought into question. The ISC considers the timing of the IOR response to have been motivated, at least in part, by political considerations, at the potential expense of beneficiaries and survivors. It is understood that a Panamanian State department is now working with the Member Association to help it move forward for the benefit of survivors.

#### **D. Issues identified in SOS CV Panama**

- **Culture of fear, victim blaming and cover up.**

4.7.21 A culture of fear, victim blaming, cover up and resulting silence at the time the abuse occurred emerged as a pervading theme of the historical allegations in the Panama investigation. By way of illustration, the ISC heard that when a survivor disclosed abuse to a senior figure at the international level in the past, they were not believed and told their allegation was a lie. A meeting was held with both the alleged perpetrator and survivor in attendance, and at which the survivor was informed the matter had been investigated and the investigation concluded that the survivor was lying.

4.7.22 That survivor was made to state publicly, in front of children and employees, that she

was lying, and was threatened with removal from SOS CV Panama. The ISC heard that the survivor was not allowed to leave the house alone, could not interact with other children, and any children who did interact with her were punished. The ISC understands that the survivor was eventually removed from SOS CV Panama because of “behavioral issues”, without proper support or protection. Especially in the context of the abuse suffered by the survivor at the time, the ISC considers this an indefensible decision.

4.7.23 The ISC notes that in this particular case at least seven former employees had been made aware of the abuse in the 1980 and 1990s, but each failed to adequately act and/or accused the survivor of lying. Four of those identified during the ISC’s investigation were SOS CV employees operating at some of the most senior levels of the organization. Rather than deal with the matter properly by thoroughly investigating it, instituting disciplinary proceedings and/or reporting the perpetrator to the authorities, the alleged perpetrator was transferred to another village in SOS CV Panama, where similar reports of abuse were later made. Further, the ISC was told that victims were contacted by an international-level employee, who told them not to speak about the abuse publicly as it would affect the organization. When the situation in SOS CV Panama became publicly known, one of the seven individuals contacted the MA requesting that a letter be written to the IO calling for the departure of a member of the SOS CV Panama Board.

4.7.24 The ISC was concerned to hear from one interviewee that a member of staff was fired a week after confronting a senior figure about abuses that had been disclosed to them by a survivor at the time the historic abuse occurred. Another interviewee recounted a discussion they had had with a member of staff to whom the survivor had disclosed abuse at the time the historic abuse occurred, in which the staff member said that during the tenure of the senior figure, if anyone spoke out, they would be dismissed. The ISC observed during an interview with one individual implicated in the allegations that victim blaming continues to this day and this person accepted no accountability for abuses occurring during their tenure.

4.7.25 More generally, and as observed in other MA investigations, one individual made a

distinction between informal and formal methods of reporting.<sup>165</sup> It was suggested that two key SOS CV figures were not externally investigated or formally internally investigated because a formal complaint had not been made. The ISC was told that the matter could only be handled by the national authorities once a formal complaint is made. As victims did not want to make a formal complaint, no investigation was launched. Fundamentally, the absence of a formal complaint should not have precluded internal investigation once the allegations had become known.

- **Conflict of interest**

4.7.26 Throughout its investigations into MAs, the ISC has noted a failure, across all levels of SOS CV, to adhere to guidelines and policies. In Panama, failure to recognize the conflict of interest over the telemarketing contract led to the normalization of non-adherence to policies and guidelines over a sustained period of time. The ISC is aware of other policy and code of conduct contraventions, for example that a procedure was initiated for receiving a donation from a company in the extractive industry outside Panama, notwithstanding a direct prohibition on the obtaining of money from such sources in the Procurement Process Manual for LAAM.

- **Record keeping**

4.7.27 As has been observed in other MA investigations, poor record keeping has been evidenced in the Panama reviews. The ISC heard that minutes of meetings had disappeared; one interviewee described an occasion when it was discovered that pages had been torn out of a book recording senior and board level activities. The ISC notes that a subsequent external forensic examination evidencing what appeared to be a complete record of Board minutes from 2001 to 2021. The ISC further notes that two other investigations have been unable to identify files relating to the telemarketing services contract: the first an internal investigation commissioned by the Regional Office and the second an investigation conducted internally. An external report established that the selection and engagement of the Company was not documented and violated SOS CV Panama's procurement processes. The lack of transparency in

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<sup>165</sup> Cf. Summary of ISC Investigation of Child Safeguarding related Allegations and Misconduct arising from the work of SOS CV Nepal, Issues identified in Nepal, Delay, above.

decision-making processes is of concern to the ISC. In Panama, it has inhibited the investigators' ability to understand actions taken at the national level and is an obstacle to proper governance and accountability.

4.7.28 Further, personal files of affected children and alleged perpetrators have been reported missing. In or around 2021 a search for former staff files was authorized but none were found. The ISC is clear that this issue is widely known across SOS CV. The ISC heard from more than one person that people have at different times been asked to review the files and, on each occasion, files were missing. The ISC understands from accounts received that children's personal files included important information such as a register of when and by whom a child was taken out of the Village. A survivor told the ISC *'some people employed in those years told me that my report was burned so that the abuses could not be clarified at that time. I don't know if it's true.'* The issue of missing records is serious and should have been investigated. A more robust response is required to such an important issue.

## **E. Recommendations**

4.7.29 The ISC makes the following recommendations following its review and investigation of alleged child safeguarding and asset safeguarding failures in SOS CV Panama:

- i. The allegations of past cases of abuse and allegations of financial irregularities must be separated immediately. Addressing them in parallel gives the false impression that they are connected. The ISC considers that the timing of the decision to commence an internal investigation into financial irregularities at the same time as wider historical abuse issues were developing from SOS CV Panama exacerbated the tensions between SOS CV Panama and the IO/GSC/Federation. This escalation could have been avoided with mutual open dialogue or by the bilateral adopting of a strategy that would have better prioritized investigations into historic sexual abuse allegations and more recent financial irregularities.
- ii. The GSC should immediately commission an external or independent and dedicated investigation into the cases of abuse, based on the ISC investigation. The ISC has identified persons involved and laid the groundwork, and witness

statements are readily available from the MA. People of interest identified by the ISC must be held accountable for their actions or inactions. Given more time and dedicated resources, the ISC would propose taking the independent investigation forward.

- iii. A definitive plan must be put in place, in meaningful consultation with the survivors, agreed upon by the MA and the IOR, to identify and support survivors of past abuse. The MA should be put in charge of this process, with IOR support. The ISC received credible testimony suggesting there are further victims. SOS CV must plan and prepare to accommodate them into better lives. There must be an active scheme for known survivors to approach and bring forward vulnerable survivors.
- iv. The GSC must resolve the problems between offices. It is a major failing that the stakeholders have not taken control of this situation. All stakeholders here are urged to commit to a reconciliation of the conflict here in the best interests of the survivors, for which there is no reason this can't be agreed as a priority moving forward.
- v. There must be a final and definitive investigation into the circumstances surrounding the procurement of the Company, including an investigation on SOS CV Panama's accounting books and bank accounts, effectuated in cooperation between SOS CV Panama and the IOR. It is in both SOS CV Panama's and the IOR/IO's interests to quickly clarify and resolve the financial irregularities issues so that it does not further unnecessarily delay, or detract from, the priority of the alleged historical abuses.
- vi. Take appropriate steps to locate, identify and preserve records. Develop and implement policies and procedures for record retrieval for the past, and retention going forward.

## **4.8 Summary of ISC Review and Investigation of Child Safeguarding related Allegations arising from the work of SOS CV Sierra Leone**

### **A. Introduction**

- 4.8.1 The ISC reviewed the response by SOS CVI and SOS CV Sierra Leone to past cases of child safeguarding violations in SOS CV Sierra Leone. The ISC was concerned with allegations involving serious child sexual, physical, and other abuses, the inappropriate treatment of whistleblowers by senior SOS CV figures, and a failure to properly investigate concerns.
- 4.8.2 In 2016, the IOR for West, Central and North Africa (WCNA) commissioned an internal child safeguarding investigation, finding child abuse allegations to be substantiated. The ISC's investigation reaffirms those conclusions. The ISC has considered the actions of individuals at the international level, and the response by SOS CV Sierra Leone, to address gaps and shortcomings identified by the IOR WCNA.
- 4.8.3 While the ISC acknowledges the progress made in SOS CV Sierra Leone, especially by the IOR WCNA and current SOS CV Sierra Leone leadership, the time it took to properly investigate reports is concerning. Further, the ISC considers that insufficient support has been made available to SOS CV Sierra Leone to help it achieve positive change, especially considering the challenging environment that the current SOS CV Sierra Leone leadership operates in. Moreover, it remains unclear to what extent survivor compensation and support have been implemented, which calls for both increased funding and the implementation of an alternative dispute resolution mechanism – such as the Ombuds mechanism – to better understand survivors' outstanding concerns. The ISC's recommendations are set out below.

### **B. ISC Investigation**

- 4.8.4 The ISC investigation covered the historical allegations concerning SOS CV Sierra Leone, as well as any allegations communicated to the ISC following the start of the investigation, including information that became known to the ISC through the ongoing investigation.
- 4.8.5 The ISC investigation was limited by its timeframe, as well as by its status, which does

not include the power of compulsion to produce evidence. As such, the investigation was limited to evidence that was either voluntarily given or was available through open sources. Organizational documentation such as staff files was not provided.

4.8.6 The ISC investigation used evidence from sources including: prior investigations, such as the ICSR Report, DTA report and investigations commissioned by SOS CVI/IOR WCNA; open source information; interviews with sources, including following up on reports received through the secure online whistleblower channel; and organizational documentation, including policies. At the beginning, a documentary review was conducted to identify the key lines of inquiry and evidence gaps. The ISC identified individuals to be interviewed through the documentary review. A round of interviews with the SOS CV Sierra Leone leadership and the lead investigator of a previously commissioned SOS CVI investigation was conducted; two individuals/survivors who reported through the secure online whistleblower channel were also interviewed.

4.8.7 Interviews were conducted remotely and attended by at least two ISC representatives. The interviewees included the SOS CV Sierra Leone leadership, managers, and staff, as well as two survivors/whistleblowers, and a previous lead investigator engaged by SOS CV Sierra Leone.

4.8.8 The ISC adopted the standard of proof of “reasonable grounds to believe.”

### **C. Progress identified in Sierra Leone**

4.8.9 The ISC notes the progress made in SOS CV Sierra Leone by the IOR WCNA and the current SOS CV Sierra Leone leadership. In 2016, the IOR WCNA commissioned a child safeguarding investigation, whose findings prompted a large-scale crisis response in SOS CV Sierra Leone. The SOS CV Sierra Leone leadership has now made significant progress towards the reform of human resources practices and mainstreaming child safeguarding values into human resource management, including:

- i. the launch of a disciplinary process, resulting in a number of staff dismissals;
- ii. the introduction of new rules requiring incoming staff to sign the Code of Conduct and a commitment to SOS CV Child Protection Policy during the onboarding process, complemented by mandatory training for incoming staff to ensure that

the Code of Conduct and Child Protection Policy are properly understood; and

- iii. recruitment of the national Ombuds, which presents a positive milestone in improving child and youth awareness and developing an independent capacity to assess the situation and support received by survivors; and
- iv. improved working conditions for care practitioners.

4.8.10 The human resources review was still ongoing at the time of the ISC investigation. It is essential that support be extended to SOS CV Sierra Leone to continue its effort to implement reforms in human resource management, working conditions of care practitioners, and the empowerment of children and staff to report suspicions of abuse through continued awareness raising and capacity building.

#### **D. Issues identified in Sierra Leone**

- **Delay**

4.8.11 As has been the case across the ISC's MA investigations, significant delay between the time of reporting and investigation emerged as a predominant theme in the review of SOS CV Sierra Leone. Despite the first of the alleged incidents in SOS CV Sierra Leone occurring in 2000, it was not until 2007 that the first investigation took place. That investigation was fundamentally flawed, due in particular to an apparent conflict of interest which precluded an independent and objective inquiry into the allegations.

4.8.12 Analysis of documentation available to the ISC evidences a lack of support at both the international and regional levels to properly investigate allegations in SOS CV Sierra Leone, which significantly subverted the course of justice. Before any investigations had taken place, the allegations had been labelled '*patently untrue*' by a senior figure at the international level, and others at the international and regional levels downplayed whistleblower concerns.

4.8.13 The IOR WCNA investigative report identified emotional abuse within SOS CV Sierra Leone. However, the ISC considers this went further than the IOR WCNA's conclusions, pervading the highest levels of SOS CV. For instance, intimidating and denigrating language was deployed by a senior figure at the international level in communications with a whistleblower. In a message disclosed to the ISC dating back

to 2005, the senior figure engaged in victim blaming, accusing the whistleblower of pursuing personal gains and saying the whistleblower's complaints would make it difficult for SOS CV to help anyone in SOS CV Sierra Leone.

4.8.14 Further, a regional-level figure defended an alleged perpetrator in response to early reports filed by a whistleblower. In 2007, the same regional figure was tasked with arranging an independent commission to consider sexual harassment allegations against the alleged perpetrator. The commission delivered its investigation findings within three weeks, concluding that the allegations were unsubstantiated and unfounded. However, the investigation was assessed as methodologically weak and fell short of impartiality. Notably, the individuals conducting the investigation had a vested interest in its outcome, there was no supporting documentation to accompany the report, and the alleged perpetrator was involved in the follow-up of the commission's report.

4.8.15 It would be years until a fully independent investigation was commissioned by IOR WCNA. The lapse of time appears to have been a cumulative result of many factors, including the early reluctance for meaningful investigation, inadequacies of the policy framework and resourcing difficulties.

- **Challenges facing the current SOS CV leadership**

4.8.16 The ISC acknowledges that the current SOS CV Sierra Leone leadership has made a genuine effort to address IOR WCNA's recommendations and reform the MA. However, the human resources plan has faced opposition from some individuals personally affected by the changes made and has been hindered by poor document management. The ISC understands the review of staff files has been impeded by missing information from old, paper-based record management systems, with some files containing gaps of up to four years.

## **F. Further Inquiries Advised**

4.8.17 The ISC advises that additional inquiries are conducted to assess the progress of survivor compensation, identify outstanding gaps and unresolved issues, and identify those who qualify for further support. The IO, with PSA support, should provide support to SOS CV Sierra Leone to achieve this.

## **G. Recommendations**

4.8.18 The ISC makes the following recommendations following the review of SOS CV Sierra Leone.

- **Prevention and awareness raising:**

4.8.19 To conduct awareness raising for children and young people in SOS CV Sierra Leone's care to ensure that they understand their rights and the concept of child abuse and are empowered to report their suspicions.

4.8.20 To continue staff capacity building, in particular incoming staff induction, on child safeguarding issues.

- **Human resources policies, procedures and practices:**

4.8.21 To further develop and improve the policy and procedural framework for safe recruitment.

4.8.22 To continue the ongoing effort to mainstream child safeguarding values into promotion criteria.

4.8.23 Mandatory strict reviews of the work of child and youth care practitioners (including those in training) all other personnel involved in the work of the house.

4.8.24 Mandatory periodical retreats, training, brainstorming sessions and refresher courses for staff, especially those working in the villages including core care workers.

4.8.25 Confidential feedback from the children and young people living in SOS CVs as well as quarterly interactions regarding complaints and suggestions for improvements. The feedback and information received during the interactions must be analyzed immediately, and decisions made and implemented to address it.

4.8.26 SOS CV Sierra Leone must provide a safe and confidential facility/platform to the residents of SOS CVs, or any whistleblowers, for making complaints.

4.8.27 Confidentiality of the identity of a complainant/whistleblower, as well as, security of

the information they provide, must be ensured, and a proper centrally administered database maintained.

4.8.28 Improve safeguards against external pressure in the process of staff file review. In particular, a regional adviser may be seconded to support SOS CV Sierra Leone.

4.8.29 Improve the performance appraisal process, in particular by introducing a formal rebuttal procedure and a 360-degree appraisal (to be resorted to at least where the employee files a rebuttal), to improve both fairness and the external perception of fairness.

- **Conflict resolution and Survivor support:**

4.8.30 Introduce a robust program of peer mediation for the children and young residents of SOS CV Sierra Leone while simultaneously introducing a program for mediation for all residents and staff. Proper training by experts in the fields of peer mediation and mediation must be provided. SOS CV Sierra Leone should ensure the availability of safe places where the processes can be conducted with confidentiality, preserving the privacy and dignity of every participant.

4.8.31 Support the ongoing efforts to provide assistance to survivors of historical abuses, including financial support, medical and psychological treatment, rehabilitation and security.

4.8.32 Launch a dialogue, in the spirit of reconciliation and possibly in the form of a truth commission, to ensure that survivors have a voice and are heard, regardless of the nature of their allegations. This, in particular, should involve young people, who feel victimized by what they see as inadequate allowances.

## **4.9 Summary of ISC Review and Investigation of Child Safeguarding related Allegations arising from the work of SOS Children’s Villages Syria**

### **A. Introduction**

- 4.9.1 The ISC reviewed the response by SOS CVI and SOS CV Syria to past cases of child safeguarding violations in SOS CV Syria. Since 2016, several historical allegations of child safeguarding violations have been reported by whistleblowers and staff members, which have been extensively investigated over the years, both internally and externally.
- 4.9.2 This prompted an investigation which was conducted in 2017. While the ISC agrees with the investigation team’s conclusions on most of the allegations investigated, the ISC is not satisfied that allegations against two senior position holders within SOS CV Syria were sufficiently investigated. Based on the witness testimonies and supporting documentation made available to the ISC, the ISC finds that the investigation team considering the 10 reported allegations failed to give adequate reasons why it found some of the allegations unsubstantiated.
- 4.9.3 In 2018, further allegations of sexual abuse by a senior national level figure were reported, including an alleged incident which was reported to the authorities. In 2017, the investigation unveiled an incident of re-recruitment of a staff member who had been earlier dismissed for child physical abuse.
- 4.9.4 Other historical allegations between October 2017 and September 2018 prompted another investigation that reported in December 2018. The investigation team upheld all but one allegation, which was partly upheld. The ISC has reviewed the underlying evidence contained in the investigation report, supporting documents and whistleblower reports. Although further investigation would be required to confirm the findings of that report, the ISC did not identify grounds to disrupt the report’s conclusions.
- 4.9.5 In 2017 further allegations emerged regarding transfers of children of parents from different sides of the war factions the care of SOS CV Syria from 2015. Several children were identified as ‘security cases’, contributing to their vulnerability to bullying and

discrimination. SOS CV Syria ceased the practice of admission of children of these cases in 2019.

- 4.9.6 In 2019 two cases of neglect were reported to the Ministry of Social Affairs and Labour. These cases were reported to the authorities and were investigated by an external investigator in 2021.
- 4.9.7 In July 2020, the IOR EUCM received an inquiry from SOS CV Belgium regarding several allegations relating to abuse, discrimination and re-recruitment of former employees previously dismissed. From July to October 2020, SOS CV Syria together with the IOR EUCM reviewed available records of child safeguarding incidents recorded by SOS CV Syria between 2015 and 2020.
- 4.9.8 In 2021, an external investigation company was commissioned by the IOR EUCM to investigate child rights violations in alternative care programs of SOS CV Syria since 2018, and to establish whether the organizational child protection policy, code of conduct and child safeguarding reporting and responding procedures were violated or criminal legislation breached. The final report covered nine child safeguarding cases between 2018 and 2021. That report concluded by substantiating several instances of child safeguarding failures investigated. Having examined the report in light of the accompanying evidence, the ISC confirms the adequacy of the reasoning employed in reaching its conclusions. The ISC adopted the standard of proof of “reasonable grounds to believe.”

## **B. ISC Investigation**

- 4.9.9 The ISC investigation concerns investigations and response to historical allegations of child safeguarding violations reported in SOS CV Syria from 2016 by staff and other whistleblowers. The ISC notes that between 2015 and 2022, several investigations were conducted in SOS CV Syria with regard to child safeguarding and asset safeguarding violations. The ISC focused on the child safeguarding allegations and SOS CV Syria’s response to the investigations’ findings, including any actions taken to remediate the situation. It also assessed the adequacy of the child protection, child safeguarding and human resource (insofar as these related to safe recruitment) policies and procedures at the SOS CV Syria level.

4.9.10 Due to the breadth of its Mandate and the limited timeframe and human resources at its disposal, the ISC was not able to comprehensively investigate all asset safeguarding allegations in SOS CV Syria and corresponding responses. The ISC notes that asset safeguarding violations posed a significant concern in SOS CV Syria, particularly during the Emergency Response Programme (ERP) launched in 2013 at the National Office, which was concluded in 2018.

4.9.11 Several internal and external audits were commissioned regarding SOS CV Syria between 2015 and 2022. In July 2015, an external auditor was assigned to conduct an analysis based on agreed procedures at SOS CV Syria. SOS CVI commissioned another external auditor in June 2017, to examine the organizational review of SOS CV Syria, to address potential changes in the organizational structure and to investigate the allegations raised by whistleblowers. The ISC examined the relevant investigative reports, supporting documentation and other supplementary documentation made available to the ISC, and conducted an interview with a senior national-level source, to obtain a better overview of the response made and the monitoring systems put in place.

### **C. Progress identified in SOS CV Syria**

4.9.12 The ISC observes that a large number of historical cases have been investigated since 2017. The ISC also notes meaningful changes implemented in response to the investigations' findings, particularly in terms of improving SOS CV Syria's response to child safeguarding violations and awareness of the SOS CV policies in Syria. The ISC notes that a cross-functional action plan was approved by the IDR, endorsed by the Board, and was being implemented by SOS CV Syria. The ISC considers there is a general willingness by SOS CV Syria to address child safeguarding issues and improve responses. It can be expected that any new allegations that emerge from addressing child safeguarding issues will be investigated by, or with the involvement, of SOS CV Syria.

4.9.13 The ISC notes that change of management in SOS CV Syria has greatly contributed to the improvements in how the MA responds to child safeguarding allegations. Further, change at the regional level has also had a positive impact on the handling of the issues in SOS CV Syria by the IOR. In particular, in 2020 the regional office responsibility for Syria was transferred from the MENA Region to the EUCM Region, and a new

regional team took over monitoring and supporting actions.

4.9.14 The ISC welcomes the steps taken by SOS CV Syria to improve child safeguarding, care quality, introduce HR and management processes and procedures, and review the employment status of staff members who were confirmed as perpetrators during the investigation. The ISC observes with satisfaction that perpetrators were no longer employed in the MA and that sanctions have been taken against staff members who failed to report and respond to the investigated incidents. The ISC recommends ensuring that allegations of criminal conduct be consistently reported, without exception, to the authorities once they are known by the organization, and rigorously followed up. Survivors of historical abuses should be given the opportunity to come forward, their cases should be investigated, and support made available to them.

#### **D. Issues identified in SOS CV Syria**

- **Sufficiency of internal investigation**

4.9.15 Allegations reported between October 2016 and June 2017 were the subject of a child safeguarding investigation conducted in August and September 2017. The ISC notes that the investigation was commissioned and conducted in compliance with the applicable rules and procedures and found no grounds to question the conclusions reached on six of the allegations investigated. However, the ISC had reason to examine the sufficiency of the investigations into four allegations. For example, it was reported that a senior national level figure and alleged perpetrator was dismissed from a former position because of historical incidents of child abuse. The investigation team concluded that the allegation was not substantiated based on insufficient or unclear evidence, however the ISC's view is that the allegations should have been investigated further. Moreover, a witness account in relation to one allegation was effectively dismissed without solid evidence to the contrary, and the decision not to examine the account further was not justified. The ISC's more detailed confidential report at Part Two of its Final Report makes recommendations in respect of deficiencies identified in previous investigations.

- **Governance and other systemic failures**

4.9.16 The ISC notes with concern the poor implementation of safe recruitment standards and

the culture of silence that discouraged the reporting of potentially criminal conduct to the authorities prior to 2021. Specifically, two staff members were dismissed in 2015 and 2016 because of physical abuse of children and young people. The State institutions responsible for child protection and welfare were not informed in accordance with the national law, and a senior SOS CV Syria position holder referred to physical and sexual abuse as an ‘internal matter.’ This points to a culture of silence in the SOS CV Syria, which, coupled with disregard for the Federation-wide policies, renders the problems identified systemic.

4.9.17 The ISC observes that the practice of not reporting abuses to the authorities likely further compounded the issues in SOS CV Syria. The ISC also notes that the policy of not reporting allegations likely implied condoning of this practice. SOS CV child protection and safeguarding policy required all child safeguarding incidents of a criminal nature to be reported to State institutions according to Syrian national law. However, it appears no case was reported outside the organization prior to 2021. The failure to report criminal conduct to appropriate national authorities, where required, was inexcusable, and appears to have been widely condoned within SOS CV Syria. This practice of not reporting abuses to the authorities likely further compounded the issues in SOS CV Syria. At the same time, it bears note that there have been attempts by staff at IOR MENA to report child safeguarding incidents, but these have remained without follow-up (see para 4.9.20).

4.9.18 The ISC finds it concerning that there was a practice of recruiting staff previously dismissed for abusing children. For instance, the 2017 investigation team was informed that a staff member dismissed in 2016 was recruited again to work for SOS CV Syria, with the senior position holder quoted above confirming that the staff member was re-recruited because they were ‘very skilled’. The investigation team was later informed of another case where SOS CV Syria planned on employing another person dismissed in 2015 for abuse of children and young persons in SOS CV Syria. There is no evidence to suggest that this practice is ongoing.

4.9.19 The ISC raises serious concerns over the level of due diligence in the recruitment of the formerly dismissed employees, noting a contributing factor being that SOS CV Syria did not have clearly defined HR policies for safe recruitment and termination of staff contracts. The fact that the re-recruitment of a previously dismissed staff member was

justified on the grounds of their being ‘very skilled’ implies that the skills, rather than the children’s safety and well-being, were the determining factor. The approval of the recruitment of formerly dismissed staff demonstrates tolerance of serious misconduct.

- **The Regional Level**

4.9.20 The ISC notes that in 2017 the roles and responsibilities in reporting and responding procedures in child safeguarding were not clear to all IOR MENA staff. No specific action was taken after receiving reports of alleged child safeguarding incidents reported by different staff at IOR MENA. The investigation team in 2017 stated that it was unclear who was responsible from IOR MENA level for programme issues and care quality including child safeguarding in the ERP. As of March 2020, IOR EUCM became responsible for SOS CV Syria.

4.9.21 The ISC has identified evidence supporting a lack of clarity in IOR MENA about roles and responsibilities regarding child safeguarding, which translated into an inability to respond to issues in SOS CV Syria effectively and efficiently. The ISC observes a possible lack of trust in the IOR MENA; such that the 2017 child safeguarding investigation and follow-up into another allegation being commissioned by SOS CV Syria, and regional office responsibility for Syria being transferred to the IOR EUCM Region, with a new regional team taking over monitoring and supporting actions, which has resulted in a degree of positive change.

4.9.22 While the ISC notes the challenges faced by IOR MENA with regard to monitoring developments in SOS CV Syria because of ongoing security challenges in Syria, the evidence available suggests that the IOR took limited action to respond to the allegations at the level of the IOR irrespective of these challenges. The ISC is doubtful that this was because of inadequate support available to staff. IOR MENA had the responsibility to work with allegations arising from the child safeguarding reports, and any security-related challenges should have been at the very least promptly communicated to the IO for further discussion.

4.9.23 The ISC notes from the 2017 investigation report that no child safeguarding incidents were reported in the ERP in 2016. However, a member of staff at IOR MENA told the 2017 investigation team that the number of child safeguarding incidents in ERP in 2016 in SOS CV Syria was high. It is unclear whether there was follow-up to ensure that

child safeguarding incidents were reported and registered. It appears to the ISC that despite staff child safeguarding training, the procedure of recording incidents was not followed.

- **The role of the Board, Human resources and organisational development**

4.9.24 The ISC notes that significant challenges were brought about as decisions at board level were made in a highly divisive environment. Moreover, personal and family relationships appear to have played an important role. For instance, one board member was the mother of a staff member which was employed as manager of the EPR which has closed in 2018, presenting a clear conflict of interest which is discouraged by the Code of Conduct.<sup>166</sup> The ISC has been told that within SOS CV Syria many staff are related. It poses a serious concern when relatives are employed in the same programme and/or reporting line. The vagueness of staff roles and responsibilities has contributed to difficulties in implementing the child safeguarding policy. In many programme units, job descriptions are not available, and the scope of work may be entirely unclear to staff, who are tasked on an ad hoc basis.

4.9.25 The ISC notes with satisfaction that in December 2017, following the child safeguarding investigation report which examined among other issues HR, child safeguarding and governance concerns, the IOR MENA and SOS CV Syria made an action plan for the implementation of the recommendations.

4.9.26 At the same time, while the job descriptions for all positions were finalized in 2021, challenges for the staff have persisted as many have highlighted the outstanding need to have clear reporting lines and non-conflicting duties. The ISC stresses that without clearly defined roles and responsibilities for all staff, it will be difficult to provide meaningful service and efficiently and effectively protect the children.

- **Policy, training and monitoring**

4.9.27 There is evidence indicating to the ISC that until 2017 the Code of Conduct was not sufficiently known by staff, and staff members had not signed it. The ISC understands an email was sent in 2016 to all employees requesting they sign the Code of Conduct.

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<sup>166</sup> The ISC did not verify whether the employee has left SOS CV Syria completely.

However, when five different personnel files (including the file of an alleged perpetrator) were checked during an investigation in 2017, only one file included a signed statement about the Code of Conduct. A further request was sent to employees in 2017, suggesting that a year later employees had still not signed the Code of Conduct.

4.9.28 The ISC notes that following the action plan developed after the August 2017 investigations, all staff and board members had signed the Code of Conduct by December 2017. However, an external investigation conducted in 2021 indicated that there was a clear gap in the rollout and dissemination of policies prior to 2021. A new induction system was introduced in 2021, making it mandatory for new staff to receive an orientation on the SOS CV Syria mandate and activities, SOS CV Child Safeguarding Policy and the Code of Conduct. The ISC understands this was not the case in preceding years. Therefore, while staff members were asked to sign the Code of Conduct in 2017, they were not adequately trained to fully understand their obligations under it. The ISC is concerned that although there is significant improvement of awareness and comprehension of the policies, there is still much to be done to ensure that both the longer-serving and more recently serving staff are clearly aware of, understand and follow SOS CV Syria policies.

4.9.29 The ISC notes that some child safeguarding training has been made available to SOS CV Syria staff, though only two of the people interviewed during the 2017 investigation received training on the SOS CV Child Protection Policy. More recently, a 2021 external investigation report stated that the dissemination of child safeguarding policies was inconsistent and inadequate from 2018 to 2020, that gaps persisted in monitoring the outcomes and impact of the dissemination of child safeguarding policies, and there was no evidence of putting in place frameworks to monitor the rollout process. Without clear monitoring to identify the gaps, weaknesses are left unaddressed and increase the risk of abuse and exploitation. The ISC stresses that putting in place a clear and well-documented monitoring process for the dissemination of child safeguarding policies should be a priority for SOS CV Syria as a key prerequisite of policy implementation.

4.9.30 The ISC's assessment shows that another challenge faced in SOS CV Syria was a lack of clarity over staff roles and responsibilities, and that some staff held multiple positions in the National Office and the ERP concluded in 2018. Further, The ERP was independent from the National Office, yet staff worked for both, possibly creating a

conflict of interest. A 2021 investigation report found evidence of serious recruitment-related problems. The ISC's view is that the vagueness of staff roles and responsibilities has contributed to difficulties in implementing the child safeguarding policy. While job descriptions for all positions were finalized in 2021, challenges for staff have persisted. The ISC stresses that without clearly defined roles and responsibilities for all staff, it will be difficult to provide meaningful service efficiently and effectively protecting beneficiaries.

4.9.31 Finally, the compensation of caregivers has been raised as a major issue in SOS CV Syria. The ISC stresses that caregivers are the first and most important support for children, and thus should be treated with the highest priority. The lack of proper training for caregivers with children with disabilities or behavioral issues also raises a concern. The recent civil war led to a severe reduction in providers of specialized care for children and young people with disabilities, and many caregivers work with children with debilitating issues, without any formal training or support. The ISC emphasizes the importance of proper needs-based training and support for caregivers.

## **E. Further Inquiries Advised**

4.9.32 The following further investigations are advised:

- i. A comprehensive assessment and audit of SOS CV Syria should be conducted by an appropriately placed external entity.<sup>167</sup>
- ii. The allegations of survivor silencing, involving alleged bribery in 2014 to make a survivor recant their original statement, should be investigated further by SOS CV Syria. In the event that the survivor consents to interview and sexual abuse allegations are substantiated, action must be taken to assess and meet the survivor's reparative needs.
- iii. SOS CV Syria should conduct an inquiry into the efforts (or lack thereof) to trace and support abuse survivors, including vulnerable individuals who were

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<sup>167</sup> After the conclusion of its Investigation, the ISC has been informed that a Follow up external review on CS was finalised in April 2023. The ISC did not examine the findings of this Follow up review.

not SOS CV Syria beneficiaries but were allegedly victimized by SOS CV Syria staff.

- iv. SOS CV Syria should endeavor to obtain and review the communications dating back to at least 2013, but possibly earlier, including graphic images, exchanged between an employee and the allegedly abused beneficiaries, to establish whether said images constitute child sexual abuse material, which may in turn require that the incident be reported to the national authorities (if criminalized in Syria and if the statute of limitations has not expired).

## **F. Recommendations**

4.9.33 The ISC makes the following recommendations following the SOS CV Syria review:

- i. Referrals of criminal conduct: Allegations of criminal conduct must be consistently, without exceptions, reported to the appropriate national authorities, and rigorously followed up at national and regional level.
- ii. Survivors: Survivors of historical abuses should be given the opportunity to come forward, have their cases investigated, and receive proper support meeting their individual needs.
- iii. Child safeguarding policies:
  - 1. Regular training should be provided to all staff members on SOS CV Child Safeguarding Policies and the SOS CV Code of Conduct. Such training should be mandatory and should form part of the staff personnel file and performance appraisal. The training requirement should extend to board members and senior management.
  - 2. Children and young people should receive regular awareness raising on child safeguarding policies and child rights.
- iv. Human resources policy:
  - 1. A clear safe recruitment procedure should be in place, including rigorous enforcement of the requirement to conduct background checks and involving soliciting references from at least two previous employers, in addition to a police record.

2. To help prevent the arbitrary enforcement of rules and failings of proper conduct, an HR manual should be developed and adopted, and all staff made aware of its provisions, including clarity on what constitutes misconduct.
3. Each staff should have an updated HR file and a clear job description. This requirement should also extend to senior management staff, who should have clearly defined roles and responsibilities. The reporting lines in the organization should be clearly defined.
4. Dismissals should be properly documented with clear reasons stated. Staff members who were previously dismissed for misconduct should not be considered for any position in the organization or recruited in any other programme or as consultants to the organization.
5. Staff recruitment and promotion should be solely merit-based and safeguards should exist to eradicate nepotistic practices.
6. SOS CV Syria should have a clear policy on the admission of children into their programme. They should ensure that staff members working with children have the required expertise to take care of children with special needs, including any disabilities or challenges resulting from prior trauma, before admitting these children. Where children with special needs are admitted, recruitment of specialized staff and external expertise should be sought where the child's needs cannot be met through in-house expertise.
7. A child safeguarding risk assessment should be made quarterly for each programme, to ensure that management is aware of potential risks and takes proper action to handle them.

## **4.10 Compilation Summary of ISC Investigation of Child Safeguarding and Asset Safeguarding Allegations arising from additional Member Associations across SOS Children’s Villages Regions**

### **A. Introduction**

- 4.10.1 In respect to the majority of the MAs referred to in this section 4.10, the ISC contacted the NDs of the MA in or around June 2022 to introduce the ISC and to inform them that it had set up an email address to provide a means for direct, confidential, and secure communication between the ISC and those wishing to report any information and/or knowledge relevant to its work. The ISC invited the relevant NDs to share the dedicated reporting email address within their MA.
- 4.10.2 The ISC wrote to a significant number of MAs in early September 2022, to inform that the ISC had launched its independent reporting channel through which the ISC invited reporting including allegations or concerns relating to the ISC’s mandate. On 16 September 2022, the ISC also posted a letter through SOS CV’s Federation-wide Yammer platform informing MAs of the ISC’s launch of its independent reporting channel (BKMS) through which the ISC welcomed reports from victims, survivors, witnesses and whistleblowers, and any other person(s) who submits a report in good faith with allegations or concerns arising from the work of SOS CV. The ISC invited individuals to visit its dedicated independent reporting channel, providing the direct link, or via the dedicated “Report an Allegation” page on the ISC’s website.
- 4.10.3 To make the most efficient use of the limited time allocated to the ISC for its wide investigation, the ISC prioritized certain allegations and MAs according to the Tier 1 prioritization of allegations and MAs as detailed in earlier in this report. Lack of sufficient time, resources and the prioritization of allegations and investigations in other MAs prevented detailed investigation into the MAs referred to in this section or the production of in-depth MA specific reports. However, the ISC felt obligated to include reference to the issues and allegations raised in these MAs for further action, including investigation, to be considered and undertaken.

## **B. SOS Children's Villages within the LAAM (Latin America and the Caribbean) Region**

- 4.10.4 The ISC is concerned that only one LAAM country was included in either the ICSR or DTA Reports. The ISC's concern is compounded by findings in the DTA Report that 43.9% of all staff perpetrator incidents in 2019/2020 were reported in the LAAM region and by the nature of the historic allegations of child safeguarding failures and inappropriate practices arising out of the ISC's investigation of historical abuses in SOS CV Panama that were also consistent with involving staff perpetrators.
- 4.10.5 During the course of the ISC investigations, both as related to SOS CV Panama and in the course of its wider work, other SOS CV Regions or MAs 'of concern' were raised to the ISC. Specific mention was made both to the LAAM Region and to MAs within the region, including SOS CV Dominican Republic (SOS CV DR), SOS CV Costa Rica, SOS CV Honduras, SOS CV Peru, and SOS CV Guatemala.
- 4.10.6 The ISC was not able to carry out any substantive cooperation meetings with any SOS CV personnel, whistleblower, or survivor from the LAAM Region MAs – other than SOS CV Panama – or to acquire information and supporting material to be considered for any further investigative action.
- 4.10.7 The ISC made efforts to contact individuals from SOS CV DR, SOS CV Guatemala, SOS CV Honduras, SOS CV Costa Rica, and SOS CV Peru. However, due to the prioritization of ISC work and limited time and resources, the ISC was unable to take forward further communications or inquiries from these MAs.
- 4.10.8 In particular, the considerable amount of time and resources allocated to the ISC referral of SOS CV Panama precluded additional inquiries into additional LAAM MAs within the timeline and budget imposed on the ISC.
- 4.10.9 The ISC did not receive any reports to its reporting email or dedicated BKMS system regarding SOS CV Honduras, SOS CV Guatemala, SOS CV Costa Rica, or SOS CV Peru.
- 4.10.10 Nevertheless, the ISC has a reasonable basis of concern that the LAAM Region may be under scrutinized and advises the following:

- i. Initial allegations raised with the ISC in connection with SOS CV DR may have fallen within the ISC mandate and include aspects of its prioritized mandate, and with additional time and resources, the ISC would advise further provisional inquiries in connection with SOS CV DR.
- ii. The ISC would advise further provisional inquiries in connection with SOS CV Honduras.
- iii. Considering the expressions of concern regarding SOS CV Guatemala, SOS CV Costa Rica, and SOS CV Peru that the ISC received in the course of its work, with additional time and resources, the ISC would advise further provisional inquiries in connection with these MAs.

4.10.11 As an alternative to individual MA inquiries, the ISC advises that a LAAM regional independent commission addresses both MA level specific concerns and identifies and investigates trends in LAAM regional failures, both historical and current, as related to child and asset safeguarding failures. The ISC's investigation into SOS CV Panama raised issues and allegations of a historic nature that related to individuals from the regional and international level offices, who had wider access and influence than could be addressed in the SOS CV Panama investigation.

### **C. SOS Children's Villages within the WCNA (Western Central Northern Africa) Region**

4.10.12 SOS CV Benin, and SOS CV Democratic Republic of Congo (SOS CV DRC) were examined and included in the DTA Report. The issues and allegations informed to the ISC regarding these MAs fall within the ISC mandate and include aspects of its prioritized allegations.

4.10.13 During the course of the ISC investigations, both as related to SOS CV Sierra Leone and in the course of its wider work, other SOS CV Regions or MAs 'of concern' were raised to the ISC. Specific mention was made both to the WCNA Region and to MAs within the region, including SOS CV Benin and SOS CV DRC.

4.10.14 The ISC prioritized preliminary investigative efforts directed to these WCNA MAs and wrote to the ND of each MA. Sufficient time, resources and prioritizing of allegations

and investigations prevented an in-depth investigation into SOS CV Benin and SOS CV DRC to produce MA specific reports.

4.10.15 The ISC did not receive any reports to its reporting email or dedicated BKMS system regarding SOS CV Benin or SOS CV DRC. The ISC was not able to carry out an investigation into the historical allegations raised in these countries, although the ISC noted what had been done in terms of investigations and remediation measures and considered what further actions should be taken.

4.10.16 Historical allegations of child safeguarding and asset safeguarding failures had been reported as of 2016 in SOS CV Benin, and SOS CV DRC. In each country, investigations were conducted into the allegations and action plans prepared to address the issues raised from the investigations. Remediation measures included psychosocial support to victims, disciplinary action taken against SOS staff involved as perpetrators, refresher training sessions for all SOS CV staff on key principles and procedures of the SOS CV Child Protection Policy and the SOS CV Code of Conduct, and training to all children and youth in direct SOS CV care on the SOS CV Child Protection Policy and child safeguarding reporting procedures.

4.10.17 While the ISC commends the measures taken by SOS CV Benin and SOS CV DRC in addressing child safeguarding and asset safeguarding allegations, the ISC concludes that there is still a need for improvement in the reporting, documentation, investigations and monitoring of child safeguarding and asset safeguarding related issues in the WCNA Region.

4.10.18 With additional time and resources, the ISC would advise further inquiries in connection with SOS CV Benin and SOS CV DRC.

#### **D. SOS Children's Villages within the CEE/CIS/ME (Central and Eastern Europe/Commonwealth of Independent States/Middle East) Region**

4.10.19 SOS CV Egypt was referenced in the DTA Report regarding historic allegations of serious misconduct including child safeguarding and compliance issues, as well as a related reference from the Leadership Selection Committee (LSC) report to the IS in March 2021. SOS CV Azerbaijan was also referenced in the DTA Report regarding a

then pending child safeguarding case. The issues and allegations informed to the ISC regarding SOS CV Egypt and SOS CV Azerbaijan fall within the ISC mandate and include aspects of its prioritized allegations.

4.10.20 During the course of the ISC investigations, MAs ‘of concern’ were raised to the ISC. Specific mention was made of SOS CV Egypt.

4.10.21 The availability to report to the ISC’s dedicated BKMS whistleblower system was disseminated in SOS CV Egypt, allowing the opportunity for staff and current and former beneficiaries to report on suspected misconduct. The ISC received eight (8) anonymous reports concerning SOS CV Egypt. The reports related to complaints against a senior manager which had led to staff strikes, nepotism, a perceived unbalanced rewards system, and concerns about financial corruption.

4.10.22 Through the postbox on the BKMS system, the ISC was able to invite three of the anonymous reporters to a preliminary Listening Session for the ISC to hear more information about their report. The ISC did not receive replies to its invitations or any further contact regarding SOS CV Egypt.

4.10.23 The ISC did not receive any reports to its reporting email or dedicated BKMS system regarding SOS CV Azerbaijan, although it has reviewed a ‘closing information’ incident report (last updated on 28 October 2021) outlining historic child-to-child and adult-to-child abuse, violation of child safeguarding reporting and responding procedures, corruption, nepotism, and violation of HR and financial procedures by senior staff members. These allegations were investigated, and most were not substantiated, although the investigation observed shortfalls in HR related processes, inconsistencies in procedure and overall information sharing.

4.10.24 The ISC has not been able to conduct fuller or more proactive investigations into SOS CV Egypt or SOS CV Azerbaijan. Sufficient time, resources and prioritizing of allegations and investigations prevented an investigation into SOS CV Egypt and SOS CV Azerbaijan to produce in-depth MA specific reports, especially in the absence of further reports in connection with SOS CV Egypt.

4.10.25 The existence of the eight reports relating to SOS CV Egypt suggests to the ISC that there is clearly a need to proactively investigate the sources of these grievances. A field

mission may encourage direct contact by one or more of the anonymous reporters. The ISC advises that an independent investigation be commissioned.

4.10.26 The ISC notes in connection with SOS CV Azerbaijan that staff related shortfalls were observed, but staff related allegations were found unsubstantiated (and in one instance described as ‘malicious’ by the investigation). This suggests an inconsistency that needs to be reconciled. Thus, there is basis to revisit whether other consistent allegations existed and determine if they have been properly handled, particularly if staff are consistently implicated.

### **E. SOS Children’s Villages within the Asia Region**

4.10.27 SOS CV Bangladesh and SOS CV Philippines were included in the DTA Report. The issues and allegations informed to the ISC fall within the ISC mandate and include aspects of its prioritized allegations.

4.10.28 During the course of the ISC investigations relating to SOS CV Cambodia, SOS CV India and SOS CV Nepal – and in the course of its wider work – other SOS Regions or MAs ‘of concern’ were raised with the ISC. Numerous specific mentions were made both to the Asia Region and to MAs within the region, including SOS CV Bangladesh and SOS CV Philippines.

4.10.29 SOS CV Vietnam was not included in the ICSR or the DTA Reports. However, later in the ISC’s mandated work, issues and allegations informed to the ISC regarding SOS CV Vietnam were assessed to fall within the ISC mandate and include aspects of the ISC’s prioritized allegations.

4.10.30 The allegations in respect of SOS CV Vietnam concerned incidents of governance failure pertaining to former leadership, and asset safeguarding. In light of the competing priorities concerning MA investigations within the IOR Asia, the ISC was unable to commit resources to conduct a full-fledged inquiry into SOS CV Vietnam. However, the ISC was able to carry out a cooperation meeting with a current senior member of SOS CV Vietnam as a preliminary matter to acquire information and supporting material to be considered for any further investigative action as would be recommended by the ISC.

- 4.10.31 The ISC recommends an investigation into SOS CV Vietnam relating to the issues raised to the ISC, including an examination of the use of the MA's budget to ensure that funds earmarked for children and youth of SOS CV Vietnam are used appropriately. The ISC also recommends that the IO extends advisory support to SOS CV Vietnam to assist in resolving operational challenges, including those related to financial self-sufficiency and HR management.
- 4.10.32 The ISC received only one report regarding SOS CV Philippines via its dedicated BKMS system. The nature of the allegations related to serious child safeguarding failures and a general accusation of historical cover-up of wrong doings. The reporter elected to share their name with the ISC and was invited to a preliminary 'listening session' for the ISC to hear about their report. However, the ISC did not receive a reply to its invitation or any further contact regarding SOS CV Philippines.
- 4.10.33 Historic allegations in respect of SOS CV Philippines date back to 2016 and included allegations of financial irregularities and serious allegations of embezzlement/fraud relating to misuse of funds within a retirement fund. A further set of allegations dating from 2020 concerned allegedly unfair and retaliatory HR processes and attempts to cover-up governance failures and corruption.
- 4.10.34 The ISC was unable to pursue the matter further due to time and resource constraints resulting from other high priority investigations within IOR Asia. Due to the frequency of reports and the nature of the allegations raised with the ISC in respect of SOS CV Philippines, the ISC assesses the situation as causing concern, and advises further investigation into the allegations of governance failures, in particular regarding the allegations of unfair and retaliatory HR processes and in respect of alleged cover-up of misconduct.
- 4.10.35 Historic allegations in respect of SOS CV Bangladesh included allegations of child physical abuse, child neglect, child sexual abuse, governance failures and asset safeguarding violations. The ISC engaged with the management team of SOS CV Bangladesh and issued a list of issues that required clarification, including in relation to allegations investigated in the DTA Report.
- 4.10.36 Due to a lack of information in the possession of the MA and an inability to close the evidence gaps pertaining to the allegations investigated in the DTA Report, and being

satisfied that SOS CV Bangladesh has implemented a wide-ranging response to address the recommendations of previous investigations, the ISC found that no further investigation was warranted.

- 4.10.37 The ISC received three reports regarding SOS CV Bangladesh via its dedicated BKMS system relating to the same village and concerning workplace harassment, emotional abuse, and asset safeguarding violations. The ISC conducted ‘listening sessions’ with those who made the reports. In view of the allegations reported, the ISC recommends that the IO conducts a financial and HR audit into SOS CV Bangladesh. It is further advised that the general working condition of staff members is examined, as reports indicate an unhealthy, fearful and highly controlled working environment.

## **F. SOS Children’s Villages within the ESAF (Eastern and Southern Africa) Region**

- 4.10.38 SOS CV Ghana, SOS CV Mozambique, SOS CV Tanzania, SOS CV Uganda, SOS CV Somalia, SOS CV Zambia and SOS CV Zimbabwe were included in the DTA Report, and the issues and allegations informed to the ISC fall within the ISC mandate and include aspects of its prioritized allegations.
- 4.10.39 SOS CV Kenya formed the bases of an in-depth investigation on both child and asset safeguarding allegations, and the ISC prioritized SOS CV Kenya for an in-depth report and field visits within the ESAF Region.
- 4.10.40 During the ISC investigations, as related to child safeguarding and asset safeguarding in its MA specific investigations and in the course of its wider work, other SOS CV Regions and MA’s ‘of concern’ were raised to the ISC. Specific mention was made both to the ESAF Region and MAs within the region including SOS CV Ghana, SOS CV Mozambique, SOS CV Tanzania, SOS CV Uganda, SOS CV Somalia, and SOS CV Zimbabwe.
- 4.10.41 The ISC determined to allocate resources to make preliminary efforts to pursue investigations in these MAs. However, due to limited time and resources, and to the prioritization of ISC work within the ESAF Region to focus on issues arising from SOS CV Kenya, the ISC was not able to carry out in-depth investigations into the historic allegations raised in these countries. The ISC noted what had been done in these

countries in terms of investigations and remediation measures taken by the MAs and considered what further action in its view should be taken.

4.10.42 The ISC observed that in SOS CV Ghana, SOS CV Mozambique, SOS CV Tanzania, SOS CV Uganda, SOS CV Somalia, SOS CV Zambia and SOS CV Zimbabwe, historic allegations of child safeguarding and asset safeguarding were reported, and in each country, investigations were conducted into these allegations. As a result of these investigations, the individual MAs took meaningful steps to address the issues in action plans that followed the investigations. Remediation measures were taken, including psychosocial support to victims, disciplinary action taken against perpetrators, reporting abuses to the authorities, training SOS CV staff on key principles and procedures of the SOS CV Child Protection Policy and the SOS CV Code of Conduct, training children and youth on their rights and on SOS CV Child Protection Policy, recruiting competent staff in procurement and child safeguarding, improving procurement policies, changing board members in the MAs and improving reporting systems within the MAs.

4.10.43 The ISC did not receive any reports to its reporting email or dedicated BKMS system regarding SOS CV Ghana, SOS CV Mozambique, SOS CV Somalia, SOS CV Tanzania, SOS CV Zambia or SOS CV Zimbabwe. The ISC received only one complaint through its BKMS system connected to SOS CV Uganda from an SOS CV beneficiary who requested financial assistance. The ISC obtained further information about this case and found that SOS CV Uganda was providing the reporter with all necessary financial, educational, and mental support.

4.10.44 With additional time and resources, the ISC would have undertaken further inquiries, particularly with regards to child and asset safeguarding, in connection with SOS CV Ghana, SOS CV Mozambique, SOS CV Tanzania, SOS CV Somalia, SOS CV Zimbabwe and SOS CV Uganda. The ISC advises that a proper reporting, documentation and monitoring system be put in place in these MAs, together with the appropriate measures to support victims of any alleged abuses. The ISC does not advise further enquiries in connection with SOS CV Zambia.

4.10.45 In November 2021, a senior national figure of SOS CV Botswana commissioned an investigation into four allegations, three of which related to child sexual abuse

committed by senior staff members, sexual harassment, and child sexual relationships with senior staff members. These allegations were deemed as not substantiated. The last allegation concerned forced terminations, which was found to be substantiated. The ISC advises that SOS CV Botswana considers an external investigation to look again at the four allegations.

## **G. SOS Children’s Villages Promoting and Sponsoring**

### **Associations (PSAs) in the EUNA (Western Europe and North America) Region**

- 4.10.46 There was no assessment of the EUNA Region or the PSAs of SOS CV within either the ICSR or DTA Reports.
- 4.10.47 During the course of the ISC investigations into the allegations and MAs it prioritized from the ICSR and DTA Reports, other MAs emerged as ‘of concern’ or were brought to the attention of the ISC. Specific mention was made of SOS CV Austria, Hermann Gmeiner Fonds Deutschland (HGFD) and several other PSAs within the Federation.
- 4.10.48 The ISC was not able to investigate these issues in detail due to prioritized work, and limited mandated time and resources.
- 4.10.49 As outlined in the MA specific reports concerning SOS CV Nepal and SOS CV India, the ISC recommends that SOS CVI conducts an independent investigation into the matter of international transfers of children and youth in the care of SOS CV to determine the role, if any, of leadership and staff in relation to travel organized for an alleged perpetrator of abuse of children (the deceased donor).<sup>168</sup> The role of SOS CV Austria in providing, or assisting in providing, the special treatment and exceptions afforded to that donor must be determined, to include the extent of the special treatment and assistance provided, the duration, the rationale for that treatment, and the awareness of concerns of inappropriate behavior or other associated misconduct.
- 4.10.50 The ISC has been made aware of the international travel of SOS CV beneficiaries under ‘scholarship’ schemes and/or to undertake apprenticeship-like positions in Austria. At

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<sup>168</sup> See Sections 4.2 (4.2.15 to 4.2.21) and Section 4.3 (4.3.15 to 4.3.16, and 4.3.23) above.

least one instance involves a beneficiary that made serious allegations of sexual and physical abuse while in the care of SOS CV Panama in circumstances where there was no formal scholarship or apprenticeship process and no relevant dedicated funds for this purpose. The apprenticeship was facilitated through personal links of the senior leadership to a Christian foundation based in Austria. The ISC has been informed that HGFD has now, but as of only the past year, established and maintains a centralized management of these scholarship related movements of SOS CV beneficiaries globally, but previously no central databases or record keeping provided details of the movement of these beneficiaries. SOS CV must look at the issue of international travel of SOS CV beneficiaries and the ISC highly recommends that further inquiries be made.

4.10.51 Regarding the SOS CV trademark by SOS CV Austria, the ISC has concerns that the proposed worldwide trademark management approach (having management of all three core processes of application, monitoring, and sanctioning in relation to the use of the SOS CV trademark) by one stakeholder is not in line with essential governance principles being overhauled through Federation-wide implementation. This concern is informed by analogous aspects of the ISC's mandated work concerning the unilateral conduct of MAs resulting in SOS CV-wide implications. This issue was addressed in detail earlier in this Report at Section 2.

4.10.52 During the ISC investigations, several issues regarding or connected to HGFD emerged. As the largest PSA, the HGFD is implicated in several allegations of both child and asset safeguarding in several MAs globally. From the ISC investigations, it has emerged that a considerably high number of international senior executives operating globally were officially employed and their remuneration paid by HGFD. Many of these individuals oversaw regions or countries with a history of alleged serious child or asset safeguarding failures. The ISC is aware that HGFD has retained a law firm to advise them on the legal implications of being a counterparty to the contracts of executives involved in misconduct allegations and the ISC recognizes the need (and recommends) that an independent investigation be carried out. The ISC recommends continued collaboration with HGFD and their counsel by whatever entity takes forward further investigations into these arrangements.

4.10.53 Besides SOS CV Austria and HGFD, the role of other PSAs was raised in different interviews and various critiques were advanced including certain allegations of

safeguarding, governance failures, financial irregularities, nepotism, and more generally regarding the way the PSAs operate in their role as funding partners to MAs in the Global South. Allegations were often made in the context of a ‘double-standard’ theme, the critique being that PSAs require MAs globally to adhere to high standards of governance, accountability, transparency and conduct, and that PSAs continuously initiate investigations and issue threats of withdrawal of funds for lack of compliance, while the PSAs themselves are not held to the same levels of accountability for alleged similar failings. The ISC was unable to allocate resources to address these reports.

## 4.11 CONCLUSIONS ON THE RESULTS OF THE ISC INVESTIGATIONS

- 4.11.1 In addition to specific MA-level issues, the ISC investigation laid bare several Federation-wide gaps and challenges that require consideration at the Federation level. Illustrative connections can be established across the issues, findings, recommendations, further advised investigations, and, of course, the progress identified in each MA specific investigation.<sup>169</sup>
- 4.11.2 Some of these – such as insufficient enforceability coupled with inadequate effort to cascade policies and procedures to MA level – are relevant to the governance framework as a whole and require priority attention. Failing to initiate disciplinary action in cases of serious misconduct – partially engendered by the mentioned loose and arbitrary enforcement of policies and partly due to gaps in the policy framework itself – has likewise been identified as a Federation-wide issue. Indeed, the correlation between safeguarding failures, governance weaknesses, and ineffective accountability is evident across the ISC’s investigations.
- 4.11.3 There exists a pronounced need to strengthen human resources frameworks, in particular regarding strengthening safe recruitment procedures and reinforcing safeguards against workplace harassment and retaliatory dismissals. A safer workplace for employees is expected to contribute to better protection of children and youth cared for and protected by SOS CV, who in turn need to be empowered through awareness raising of their rights, safe reporting channels and promotion of healthy lifestyles.
- 4.11.4 Concerted resources should also be invested in strengthening the Federation-wide asset safeguarding framework, and to resolve asset safeguarding exceptions highlighted in this report. The ISC’s investigations have highlighted instances where historically tightly controlled power and governance structure at Regional and National levels resulted in minimal transparency, accountability, and routine override of internal control systems, especially with respect to the acquisition and/or construction of high

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<sup>169</sup> All references to Country Reports are from the ISC’s confidential investigative reports into specific Member Associations.

value assets, weakening the governance and asset safeguarding framework.

4.11.5 Recommendations resulting from the ISC's investigations are based on the information available to the ISC at the time of preparing its final reporting as informed by the investigative work undertaken to date. The recommendations from the confidential investigative reports address the following areas: accountability; code of conduct relating to misconduct and criminal issues; conflict of interest; internal investigative processes; child safeguarding policy training; risk assessment; child well-being; survivor support; human resources; conflict resolution; and reconciliation and listening processes. However, the information set out below should not be read as all-encompassing or a complete check-list for actioning these recommendations, and will not address all the issues that SOS CV faces. ISC sees these recommendations as SOS CV's first significant steps towards continued improvement.

#### **A. Governance and Accountability Impact on Safeguarding**

4.11.6 No other single theme has been as consistently raised with the ISC as the perceived lack of accountability, particularly for individuals in leadership roles. The ISC investigations of the historical allegations of child and asset safeguarding failures in the MAs and Regions that emerged as our focus, evidenced a connection between safeguarding failures, governance weaknesses, and ineffective accountability.

4.11.7 In Nepal, the ISC's primary focus was on two cases involving multiple allegations of serious sexual abuse, which occurred between 1996 and circa 2019 and implicated several individuals and villages in SOS CV Nepal. While each case is distinct and implicates different individuals and perpetrators, the cases share a pattern of child safeguarding failings, which have contributed to the delay in properly investigating the incidents. The ISC substantiated the allegations of abuse of children regarding these incidents, including serious sexual abuse committed by a donor that contributed a significant amount of money to the construction of a village. There is evidence of inappropriate special treatment afforded to that donor, which included assistance provided by senior international figures, and senior leaders and staff at SOS CVs in both Nepal and Austria. This special treatment was able to be directed and condoned, and went unquestioned for years, in large part because of the ambiguity in the governance and responsibility matrix that ultimately morphed into a governance culture

that depended on a few key powerful individuals, with extensive unchecked discretion.

4.11.8 During that same period, the ISC determined that the establishment, growth and strategic direction of IOR Asia, and SOS CV India and SOS CV Nepal were tightly managed and controlled by key powerful leadership figures. Under the key leadership there were several instances of failures of governance and financial control irregularities, such as improper donor management. The ISC also found that during the period under review, there were non-existent or largely unclear donor onboarding and management protocols. As such, there was no evidence that any active due diligence procedures were undertaken on onboarding donors, including rigorous KYC procedures of the source of funds/individual donor profile. The donor relationship was managed directly by, or at the direction of, senior figures.

4.11.9 Similarly in Cambodia, the allegations of safeguarding failures reviewed by the ISC included SOS CV Cambodia staff and associates engaging in inappropriate behavior regarding explicit and inappropriate photos and videos, including regarding a senior manager of SOS CV Cambodia managing the pornographic content of the inappropriate social media group, and the use of SOS CV facilities for inappropriate conduct.

4.11.10 Based on prior investigations reviewed and substantiated by the ISC's investigation, it is evident to the ISC that the senior figures at IOR Asia and at the National Association were aware of the misconduct and failed to take adequate action. The failure to take appropriate disciplinary measures or otherwise appropriate respond to the misconduct is again reflective of an ambiguity in governance and leading to a culture of impunity. The failure to sanction those found responsible for misconduct and violations of the Code of Conduct, undermines the entire disciplinary process.

4.11.11 As with SOS CV Nepal, the ISC raised concern about the concentration of responsibility and power in SOS CV Cambodia having been in few individuals, in particular one individual who also held multiple leadership positions concurrently. The ISC also stresses the need for a system of checks and balances, at the MA and IOR level to ensure that no staff member has absolute control over the decision-making process, but also that no one can evade responsibility by invoking non-involvement. It must be acknowledged that the unique set of governance issues in SOS CV Cambodia contributed to challenges in establishing a system of checks and balances, and that the

situation in SOS CV Cambodia was complicated by the role of the IOR Asia and the IO. There was a clear lack of communication and coordination and blurred reporting lines, and the matters investigated by the ISC regarding SOS CV Cambodia evidences a systemic governance failure at different levels of the Federation and the MA. Against this backdrop, the safeguarding failures were sadly inevitable.

4.11.12 Accordingly, the ISC's investigation specific recommendations for SOS CV Nepal and SOS CV Cambodia within the IOR Asia establish focus on strong governance structures, with appropriate checks and balances to avoid monopoly by a small number of individuals in leadership roles; enhance accountability; and mitigate safeguarding failures. Specifically, the donor governance framework requires strengthening to prevent abuses, including controls around the management of donor relationships and strict due diligence. Relatedly, for SOS CV Cambodia, the role, functions, and responsibilities of the Committee should be clearly defined, and its involvement in the governance of the SOS CV Cambodia promoted. Committee members should receive orientation on key organizational policies, procedure, and processes.

4.11.13 Improved governance and accountability will contribute to deter safeguarding failures but must similarly be bolstered by improved safeguarding procedure development and adherence. The ISC has recommended introducing formal standardized risk assessment and safety planning procedure for serious child safeguarding allegations and develop protocols to safeguard children during visits outside the SOS CV village premises, on trips where the child is invited by an individual in a position of power or authority, such as a donor.

4.11.14 At grassroots level, and with such a large global organization, it is strongly recommended to adopt a case management system, as recommended to SOS CV Kenya, as the base for accountability. There, the ISC has addressed historical allegations pertaining to two cases of serious child sexual abuse, which were mishandled. The ISC found that the initial response, resurfacing in 2021, and subsequent search for information, was mishandled, and accountability evaded. A strong centralized incident management system will help on a practical level to address failures of accountability. The existence of a well-functioning and monitored centralized incident management system will also act as a deterrent against misconduct, at all levels. Such a centralization of incident management was recommended in the ISC IR, Recommendation 6. The ISC

highly recommends that a centralized incident management system should be used by all the MAs, and they should be required to report serious incidents via this centralized system or by other standardized interface systems.

4.11.15 The safeguarding implications from the absence of governance and accountability was further brought into view by the SOS CV Panama report findings and recommendations. The allegations concerned child mistreatment and serious sexual abuse offences. The ISC concluded there was a reasonable basis to find that the underlying historic allegations referenced in the ISC's investigative report occurred as described based on the direct and related evidence considered by the ISC, including ISC members listening to survivors during face-to-face meetings, and a reasonable basis to find that former SOS CV Panama leadership had knowledge of the alleged historical abuses as described, and failed to act at the time. The ISC recommended launching an independent, focused investigation into past cases of abuse, with the goal of holding those responsible accountable.

4.11.16 Accountability should very much be read as a subsection of '*Code of conduct and addressing criminal issues*' to be read and considered together.

## **B. Code of Conduct where misconduct occurs**

4.11.17 There was a strong recommendation for SOS CV Syria and SOS CV Kenya to ensure criminal conduct be consistently reported to the authorities. The wording '*without exception*' was used for SOS CV Syria, as none of the cases the ISC investigated had been reported to the national authorities. The justification of treating cases as '*internal matters*' can no longer be allowed to occur. This recommendation should be read as an important part of this section.

4.11.18 There is a recommendation to hold staff members found to have violated the SOS CV Code of Conduct, rules and procedures responsible for their actions, either through disciplinary measures or legal actions by the Federation. This is supported by evidence from SOS CV Cambodia, for example, that staff members were found to have violated the code of conduct, rules and procedures and committed actions potentially criminal in nature.

4.11.19 The ISC recommends that MAs adopt strict requirements for adhering with HR rules,

procedures and policies. In SOS CV Cambodia, hiring and terminations processes were often arbitrary in nature and without the necessary performance assessments.

- 4.11.20 Staff members, no matter their position, found to have violated the Code of Conduct, rules and procedures of the Federation and committed actions that could be potentially criminal in nature, must be held responsible for their actions, at least through SOS CV administrative or disciplinary sanctions.

### **C. Conflict of Interest**

- 4.11.21 Internal control systems should be enhanced to mitigate conflicts of interest across the Federation. The issues of understanding and preventing conflicts of interest are a recurring theme throughout many of the investigations. This area is tackled by SOS CV Kenya asset safeguarding report in its recommendation that internal control systems should be enhanced to mitigate conflicts of interest at the senate level. This should, of course, be applied to all levels of SOS CV, whether management or not.
- 4.11.22 This theme is likewise prevalent across several of the ISC asset safeguarding allegations investigations. Regarding SOS CV Cambodia, the ISC notes conflict of interest relating to the award of construction projects, which appears to have been known and accepted by SOS CV leadership at the time. There, the ISC similarly recommended improved controls such as construction projects should be awarded in strict adherence to the relevant policies, and under no circumstances should be awarded to individuals affiliated with SOS CV, and that thorough inventories of projects and properties be developed and maintained.
- 4.11.23 The theme of conflict of interest also arose related to the SOS CV Panama investigation, but as related to the provision of services. Allegations concerned contractual irregularities and conflict of interest with the telemarketing services owned by a member of the SOS CV Panama Board providing services to SOS CV Panama. However, in this instance the ISC established that further information regarding that procurement process was required and recommended further investigation, including on SOS CV Panama's accounting books and bank accounts.

## **D. Internal Investigative Process**

- 4.11.24 The ISC is aware from the policy review and evaluation discussed in Section 3 above, that over the past several years in particular there has been a reliance on the use of external investigators and internal staff, temporarily wearing the hat of an investigator. Issues with the investigative processes appear to be a common thread throughout many MAs, with varying levels of success. This extends from grassroots-level investigation planning, for example as we see in SOS CV Cambodia, where the basic structure of an investigative TOR was an issue. It is again highlighted in SOS CV Kenya asset safeguarding report, which recommends, that TORs should be complete, accurate, specific and contain performance standards. The SOS CV Kenya child safeguarding report recommends correct training for staff who conduct investigations.
- 4.11.25 Before the investigative process, there must be in place confidential reporting channels for children and staff, as recommended to Nepal. These channels must be age-appropriate, user-friendly and consider reporter safety and security.
- 4.11.26 The first recommendation in SOS CV Kenya asset safeguarding report, is to conduct a follow-up of all historic allegations. This is a mammoth but necessary task, that will require a stock take of all allegations of fraud and corruption since 2012. Similar circumstances are reflected in the Kenya child safeguarding report, where several previous investigations have taken place. In these circumstances, the ISC does not recommend that another investigation is launched, but that a comprehensive review of the previous reports is conducted, to extract and implement the recommendations, many of which were very good, effective, and relevant to the situation.
- 4.11.27 Further into the Kenya asset safeguarding report, there is mention of an independent committee to oversee investigations; this is important to consider if SOS CV continues to conduct internal investigations. There is a need for SOS CV to develop robust anti-fraud and anti-corruption programmes across the Federation.
- 4.11.28 The issue of how investigation results are shared and managed is highlighted in the case of SOS CV Cambodia. The investigation report mentions that findings should have been shared with the MA. The SOS CV Kenya child safeguarding report recommends openly and honestly showing the evolution of a document through dates, version

numbers, and adopting a uniform classification system. Language used in child safeguarding reports is addressed in the Kenya report, with a recommendation to modernize wording to eliminate the potential for discrimination and to ensure dignity of survivors.

4.11.29 The investigation recommendations are not stand-alone measures, as with the SOS CV Cambodia case, the ISC recommends that actions plans be developed with the MA, to ensure they are involved in implementing solutions.

4.11.30 In SOS CV Cambodia, it was recommended that investigators have the capacity and insight to recognize and act on other offences discovered during their investigations, even if outside their original TOR. This is a basic requirement of an investigation, especially an internal one, where there is a disproportionate draw on organizational resources, committing staff members to conduct investigations. If SOS CV continues with the internal investigation system currently in operation, then as recommended in the Kenya child safeguarding report, staff must be better instructed on effective report writing.

4.11.31 With SOS CV Cambodia, it was recommended the Federation should categorically state how a subject of an investigation should be treated and what rights they have, within its policy manuals. The SOS CV Cambodia report went into details regarding treatment of interviewees: they should be informed of their right to accept or refuse to have their interview recorded and to request a copy of the recording, and, the right to have a third-party or representative present.

4.11.32 With Nepal and Sierra Leone, the ISC found an issue with delays, with SOS CV Sierra Leone being described as showing a '*significant time gap*' between incident reporting and the SOS CV investigation. In the case of SOS CV Nepal, this delay undermined the success of criminal prosecutions and prevented criminal investigations (due to the elapsed statutes of limitations).

4.11.33 The ISC recommended further investigation, especially for SOS CVs Nepal, Sierra Leone and Syria, concerning emerging allegations. This is most strongly put in the Nepal report, which recommends the opening of an investigation into suspected instances of '*perpetrator organized travel*,' to determine if they meet the definition of human trafficking.

- 4.11.34 There were further recommendations to provide further investigative support in the form of external expertise, both for SOS CV Sierra Leone and SOS CV Panama. The SOS CV Sierra Leone recommendation went deeper by mentioning the further need to assess the progress of survivor compensation, identify outstanding gaps and unresolved issues, and identify those who qualify for further support. This (Sierra Leone) recommendation brings about the point of connecting investigations with the human element of survivor needs. In the case of SOS CV Panama, an external investigation was recommended because the situation had become so ‘*out of hand*’ the only just voice would have come from outside SOS CV. The SOS CV Nepal ISC investigation recommendation called for regular internal and external audits of the implementation of applicable policies and procedures.
- 4.11.35 Audits are recommended as an essential feature of a proactive, prevention-oriented approach, which is better placed to reduce harm to children than the current reactive, mitigation-based approach. This is made clearer with SOS CV Sierra Leone, where it was alleged that some investigations ‘*subverted the course of justice*’ because of the involvement of SOS CVI’s top-level and regional executives, and communication and statements that showed a lack of support for the investigations, to the point of attempting to downplay the allegations and denigrate the whistleblowers.
- 4.11.36 This point is further emphasized in the SOS CV Cambodia report, which, instead of calling for an investigation, recommends several audits into the role of senior leadership. In these circumstances the ISC makes a general recommendation to move away from internal investigations in the direction of external audits. The SOS CV Kenya asset safeguarding investigation report also recommends using the skills of an experienced forensic auditor to work closely with the IOR and MA, at least to develop effective investigation TORs.
- 4.11.37 Conducting an investigation has the endpoint of determining if misconduct has taken place. As with the SOS CV Kenya asset safeguarding report, it recommends those responsible for misconduct must be held accountable. This is perhaps a recommendation SOS CV could apply to the very fabric of investigative culture throughout the organization. As mentioned in the SOS CV Kenya asset safeguarding report, and others including SOS CV Nepal and SOS CV Panama, the ISC found a culture of ‘*inaction*’ within SOS CV.

## E. Child Safeguarding Policy Training

- 4.11.38 Child Safeguarding Policy training should be mandatory and should form part of human resource personnel files and performance appraisal. The training requirement should extend to board members of National Associations and senior management, at all levels and offices. The SOS CV Syria report recommended providing regular training to all staff members on child safeguarding policies and on the code of conduct. Meanwhile the Nepal report recommended awareness training be given to children to ensure they understand their rights and are certain they can report suspicions.
- 4.11.39 Common themes across the ISC investigations were both a lack of understanding of safeguarding policy or a non-adherence to them. The SOS CV Sierra Leone report recommends continuous staff capacity building, in particular induction of new staff, on child safeguarding issues. This is reflected in the SOS CV Nepal recommendation to promote a uniform understanding of child safeguarding policies and procedures through training. The recommendation *'to ensure that reports made through informal channels are taken seriously, and that stereotypes do not affect the handling of the report'* is and should be applied across SOS CV and ingrained in its policies. Relatedly, regarding SOS CV Cambodia where the ISC recommends that child safeguarding officers should receive thorough training prior to assuming their responsibilities. It is also important that they are not tasked with unrelated functions but are employed exclusively as child safeguarding officers. Similarly, and in light of the mishandling of investigations of child safeguarding failures, the ISC recommended better and dedicated whistleblowing handling training for SOS CV Kenya, emphasizing that this is a vital skill for child safeguarding professionals to have, especially in the context of SOS CV Kenya where it appears to the ISC that the number of whistleblower accounts is rather extensive.
- 4.11.40 The Syrian report recommends training for board members and senior management, and the Kenya reports recommend Board members should receive specialized training on child safeguarding, financial management, conflicts of interest, anti-fraud and anti-corruption, integrity and ethics, among other topics. This same point is highlighted in the SOS CV Sierra Leone report, which recommends conducting awareness training, for children and young people in SOS CV's care to ensure that they understand their rights and the concept of child abuse. The final part of the recommendation, that

*'[children] are empowered to report their suspicions'*, should be applied across SOS CV and ingrained in its policies.

- 4.11.41 In light of the cases involving multiple allegations of serious sexual abuse, which occurred between 1996 and circa 2019, and implicated several individuals and villages in SOS CV Nepal, prevention and awareness raising are linked to a child safeguarding policy, and the ISC made several recommendations on this subject. This involves an increased budgetary allocation to the training centre. There is a need to develop training content on recognizing child sexual exploitation and abuse, and mainstream this into induction and refresher training for house parents.

## **F. Risk Assessment**

- 4.11.42 The SOS CV Syria report recommended producing a quarterly child safeguarding risk assessment for each of their programmes. This is to ensure management is made aware of potential risks and able to take proper action. This recommendation is mirrored in the SOS CV Nepal report, which calls for a formal standardized risk assessment and safety planning procedure for serious child safeguarding allegations. Again, this recommendation, especially *'including a protocol for scenarios where the alleged perpetrator is a house parent'* is relevant to all MAs.
- 4.11.43 The SOS CV Nepal report recommended introducing a uniform risk assessment and safety planning procedure concerning child safeguarding allegations, covering not just alleged victims but also other children in the organizations' care. It further recommended developing and adopting child safeguarding protocols for child visits outside Village premises.

## **G. Child Well-Being**

- 4.11.44 MAs, with support from SOS CVI, should introduce and implement mechanisms to monitor the physical, mental and emotional well-being of children in their care. This was recommended specifically to SOS CV Nepal, but applies to all MAs.
- 4.11.45 A recommendation in the SOS CV Sierra Leone report to improve working conditions for care practitioners, will have a knock on effect of improving child well-being. This is another recommendation that should be considered by all, and within SOS CV policy.

## H. Survivor Support

- 4.11.46 An example of a recommendation to be applied to all SOS CV facilities is that made for SOS CV Sierra Leone to support efforts to provide assistance to survivors of historical abuses. The recommendation is *'[to] launch a dialogue, possibly in the form of a truth commission, to ensure that survivors have a voice and are heard regardless of the nature of their allegations. This, in particular, should involve the youth who feel victimized by what they see as inadequate allowances.'*
- 4.11.47 It is important that survivors of historical abuses be given an opportunity to come forward, their cases investigated, and support made available to them. The SOS CV Syria report called for post-investigation support for victims. The SOS CV Kenya child safeguarding report recommended the MA learn from past cases and statements made by victims and local staff, for example about their experiences of sexually-transmitted infections, drug use, and teenage pregnancies. The MA is advised to acknowledge these experiences, and learn from them to implement child-centric mechanisms to support victims.
- 4.11.48 This is also reflected in the Panama report, which recommends planning meaningful dialogue between the MA and IOR (and any relevant stakeholders in each operation, as SOS CV deems relevant), to accommodate victims, no matter how long ago the abuse occurred, and offer them meaningful support.

## H. Human Resources and Safe Recruitment

- 4.11.49 There exists a pronounced need to strengthen human resources frameworks, in particular in regard to strengthening safe recruitment procedures and reinforcing safeguards against workplace harassment and retaliatory dismissals. A safer workplace for employees is expected to contribute to a better protection of children and youths cared for and supported by SOS CV, who in turn need to be empowered through awareness raising of their rights, safe reporting channels and promotion of healthy lifestyles. Although there may not be one overarching, clear and unified recommendation regarding HR. Recommendations are specific to the countries investigated by the ISC, as they face many challenges, which must be considered individually.

- 4.11.50 The ISC observed that in the Cambodian MA, several individuals held more than one leadership position. The ISC strongly recommends that no staff should hold more than one position at any given time.
- 4.11.51 In the SOS CVs Nepal, Sierra Leone, and Syria reports, clear and safe recruitment procedures are recommended, including rigorous background checks, references, and police record checks. This is not a list that MAs can '*pick and choose*' from, but all steps must be followed completely. The recommendation for SOS CV Sierra Leone, was to develop a safe recruitment framework. The SOS CV Syria recommendation is that any staff member who had previously been dismissed for misconduct must not to be considered for any position within the organization, including as a consultant. The SOS CV Kenya asset safeguarding report called for rigorous due diligence, in the form of vetting before selecting Board members. The SOS CVs Nepal, Sierra Leone, and Syria reports call for governance-related checks, including pending fraud or corruption allegations. The ISC recommends that all MAs adapt and apply these recommendations to their own situation.
- 4.11.52 SOS CV Sierra Leone's new leadership has prioritized safe recruitment and performance management, however, their review of staff files has faced barriers due to missing information from old, paper-based files. The MA stated that it lacks resources to address this. However, the need for effective HR practices is essential for any organization caring for children, and support for to develop and improve policy and procedural frameworks for safer recruitment is a priority for Sierra Leone, and indeed should be for every MA within SOS CV.
- 4.11.53 A recommendation made for the Syrian MA was to develop and adopt an HR manual and for all staff to be made aware of its provisions. This recommendation could very well be adopted by Sierra Leone, who could perhaps seek guidance from SOS CV Nepal, where internal rules and regulations have been developed. The recommendation in the Nepal report for induction of new staff and continuous capacity building on child safeguarding issues should equally be adopted by SOS CVs Sierra Leone and Syria.
- 4.11.54 There absence of staff files makes the SOS CV vulnerable to retaliation by aggrieved former staff members who were dismissed for gross misconduct. It was recommended that the organization strengthen safeguards through the addition of a regional advisor

to mitigate vulnerability to any potential external pressures and improve the performance appraisal process, to improve both fairness and the external perception of fairness. The Syria report recommended that any dismissals be properly documented, that obligatory performance appraisals be carried out, and that recruitment be based solely on merit and not nepotism.

4.11.55 The SOS CV Sierra Leone report recommended that child safeguarding is mainstreamed into promotion criteria. This is echoed by a recommendation to SOS CV Syria, to ensure staff members working with children have the specific expertise to take care of children with special needs, including disabilities or challenges resulting from prior trauma, before admitting these children. This point is also put to SOS CV Nepal, recommending mechanisms to monitor the physical, mental and emotional well-being of children. The SOS CV Nepal report also recommended regular employee psychological evaluations.

## **J. Conflict Resolution**

4.11.56 Forms of mediation, reconciliation and conflict resolution should be used to promote more effective resolution of issues ranging from peer conflict to conflict between former staff and current management. SOS CV Sierra Leone was recommended to introduce a mediator to promote more effective resolution of child-to-child and staff-to-staff conflict as well as conflict between former staff and the current management. This recommendation is also made in the case of SOS CV Panama. There is a genuine and essential need for reconciliation and conflict resolution measures, to address conflict between the MA and IOR LAAM, to avoid serious, and perhaps irreparable escalation. The capacity for a component of the SOS CV to act as mediator in GSC/MA disputes could form part of the capacities of the incoming Global Ombudsperson.

## **5 SECTION FIVE: Conclusions of the Independent Special Commission**

### **5.1 Concluding Points and Themes of the ISC's work**

- 5.1.1 Part One of the ISC's Final Report offers an in-depth analysis of the numerous pervasive and intrinsic governance, leadership, accountability, transparency, and related concerns within the Federation, which lie at the core of and are the root causes of the various serious failings faced by the Federation.
- 5.1.2 Beyond the extensive investigations and examination of specific serious incidents and allegations into child safeguarding and asset safeguarding, summarized details of which is provided in Section IV of this Part One Final Report, these root causes had to be thoroughly addressed, to ensure that implementation of relevant recommendations, proposed further inquiries emerging from the work of the ISC, and any past and future change driven initiatives are implemented through a combination of ground up and top down approaches, as necessitated by the specific circumstances and requirements of the Federation.
- 5.1.3 The ISC commends the International Senate, led by the President for its dedication to the Federation's mission and its discerning decision to Mandate the ISC - an independent commission - for conducting comprehensive inquiries and investigations into the Federation. With the Mandate, the International Senate has enabled the ISC to dig deep into the organization's operations and staff practices, thus demonstrating its commitment to transparency, accountability, and continuous improvement.
- 5.1.4 The ISC's investigations and evaluation work, has identified other more general and overarching themes, distilled from the investigations, findings, recommendations, and advised further investigations of the ISC. The most prevalent of those themes are considered in more details below.

#### **A. Leadership and Accountability**

- 5.1.5 The ISC has examined the structure of the Federation leadership and concludes that "Leadership" in the Federation starts from the grassroots of the Federation to Innsbruck

the seat of the IO. It comprises of MAs, Regional, and international offices, with their respective directors, MA boards/committees, GSC, EB comprised of the CEO, CPO and COO, PSAs, the, General Assembly, International Senate led by President, and Vice-President, and the relevant Senate Committees. The chain of leadership from the grassroots to Innsbruck has not been seamless, focused, collective, accountable, or transparent.

- 5.1.6 The evaluation of leadership within this report was principally examined within the context of historical allegations and is primarily a reflection of previous senior and international leadership. The ISC acknowledges the changes to the IS - including the appointment of a new President and Vice President - and the new EB composition, as well as a comprehensive reconfiguration of the governance policies and procedures. However, despite these steps toward reform, the ISC has observed elements of the “cultures” and “norms” from the old leadership structure and “system” that persist as sources of potential and actual divisive that could hinder the work of the new leadership.
- 5.1.7 Therefore, it is no wonder that the ISC finds, despite efforts for improvement, this leadership is still fraught with interests, factions, tensions between the Global South and Global North, intra-MA conflicts and tensions, and ultimately lacks a culture that staunchly reflects the unique niche of the cause the Federation was set up to serve.
- 5.1.8 The ISC in its interviews with two former Presidents, the current President, a former CEO, and former director, and multiple other executives and directors at national and international level, compelled the ISC to approach the evaluation of evidence received, with prudence and caution. Individualizing failures of the leadership and structures has its limitations. Embracing a collective sense of responsibility within the Federation would signify a remarkable social transformation, reflecting a commitment to accountability and shared ownership of governance and leadership failures.
- 5.1.9 In just over two years, three reports, namely, DTA, ICSR, and in part ICC, have been critical of the leadership and governance of the Federation.

## **B. Commitment to Reform, Governance, and Intra-Federation Cooperation**

- 5.1.10 The Federation should engage in social reforms guided by objectives of transformation and meaningful progress. There must be clear auditing of governance and leadership of the Federation including vigilant and objective monitoring of performance at the international leadership level. Centres of power and influence within international leadership should include checks and balances to encourage input and diffuse tensions, and duplicated tasks. The ISC urges a unified and cohesive framework within which the different power and influence centers within the organization can collaborate effectively and harmoniously.
- 5.1.11 For example, it is clear that the SOS CV trademark, owned by SOS CV Austria acts as a fetter on the growth and development of a great global solidarity in the interests of the fundamental rights, interests, and welfare of the global children and young persons under the care of the Federation.
- 5.1.12 It is essential that the factionalizing within the Federation that regrettably appeared to be a hallmark of its internal operations must be extinguished in tandem with the implementation of the recommended policy, procedures, and governance reforms. Of course, no organization is insulated from internal politics, however it is the personal responsibility of senior leaders and management to work towards the furtherance of organizational goals, not personal motivations, and those who cannot, must step aside.

## **C. Grassroots Focus and Reform**

- 5.1.13 In its investigations, the ISC has identified a general lack of comprehensive dissemination of reform initiatives, encompassing the development of new policies, rules, procedures, process, and changes proposed. As a result, the required changes are either not implemented entirely, or not effectively implemented at grassroots level. A comprehensive reform process involving participation from grassroots level up, remains minimal.
- 5.1.14 From its investigations on the ground, the ISC concludes the following:

- i. The ISC has identified that there is definitely a vast disparity in the living standards of children cared for and supported by SOS CV and the child and youth CPs in the Federation, certainly among regions, but presumably also among countries.
- ii. After visiting the 10 villages by the investigators and support team members, the ISC conclude that there are high incidents of pregnancies and substance abuse within SOS villages across the Federation.
- iii. Child and youth CPs are a great pillar and anchor for the cause and mission of the Federation. The wellbeing of the children depends on the wellbeing of the child and youth CPs The collective wellbeing of both must be integrated when social reforms are undertaken.
- iv. Improving child and youth CPs remuneration and ensuring that their value to the Federation is reinforced and supported by national and regional leadership is a priority and integral to safeguarding as a means of aiding prevention.
- v. The integration of education of the children and youth cared for and supported by SOS CV and the children in the communities where the villages are should be glorified and continued.
- vi. The movement of potentially hundreds of children (according to credible direct accounts received by the ISC, hundreds of children were awarded scholarships) must be comprehensibly monitored and centrally managed by SOS CVI.

#### **D. Implementation of the ISC Recommendations by SOS CVI**

5.1.15 The ISC notwithstanding the above concerns, is pleased to report and conclude that, SOS CVI has made significant progress in the implementation process of the ISC's Recommendation from its Interim Report.

5.1.16 In the course of March 2023, the ISC proactively initiated a follow up process with

pertinent CVI departments, to assess the progress of implementing the Nine ISC Recommendations, demonstrating a commitment to ensuring the successful implementation of the proposed changes. The ISC has observed that considerable efforts are being made to rapidly establish and commence the operation of the Ombuds Office, and that required funding for the next five years has been secured.

5.1.17 The Recommendation of setting up independent investigative and auditing capacities, are also considerably advanced. During the relevant briefing in this respect, the ISC has learnt of the new structure being conceived, and the relevant action plans for its successful, and fast set up.

5.1.18 In both instances, it was conveyed to the ISC that recruitment efforts are in progress to hire required staff members, to ensure that operation can start at the earliest opportunity.

5.1.19 In regards, to asset safeguarding, human resource management, anti-money laundering, and other significant policy recommendations, SOS CVI, has engaged the professional advice and assistance of external experts. This aims to develop policies and procedures that align with pertinent industry requirements and adhere to, international standards and best practices, ensuring a robust and compliant framework for the organization.

5.1.20 This noteworthy advancement reflects the organization's commitment to addressing the significant and serious failings identified within the Federation.

## **5.2 The ISC's MA and Region-Specific investigations**

5.2.1 The ISC has conducted extensive investigations and examination of specific serious incidents and allegations into child safeguarding and asset safeguarding, summarized details of which is provided in Section IV of this Part One Final Report. The investigations team have provided their detailed findings, with respective recommendations and proposed further lines of inquiry. Based on these findings, some of the important - non exhaustive - recommendations and conclusions, both relevant to specific investigations and with general applicability, of the ISC are:

### **General**

- i. As it pertains to whistleblowing system and process, there should be: 1. Dedicated training for children, child and youth CPs including child safeguarding focal

- persons, on making a reporting and handling a reporting system; and 2. A robust whistleblowing processes and procedures to facilitate reporting, safely and anonymously, is required across board.
- ii. Governance structures that need to be enhanced include vetting the Board of Trustees or Committee Members around the Federation, before their appointment to the International Senate.
  - iii. Board or Committee members should receive specialized trainings, at least once a year on governance, asset and child safeguarding, financial management, conflicts of interest, anti-fraud and corruption, integrity and ethics, among others. This will enhance their understanding of their role, and how they can add value to the governance of their respective MA.
  - iv. Articles of constitution and or Statutes of MAs, should be strengthened to ensure that any Board or Committee members who serves the stipulated maximum service term is retired without exception, including without retention as honorary members.

## **Asset Safeguarding**

- i. Strengthen internal controls and governance systems, including: Mitigate conflicts of interest between PSAs and MAs in country; Actively mitigate conflicts of interest involving individuals in leadership roles.
- ii. Create robust anti-fraud and anticorruption structures at regional, national, and international levels.
- iii. All incidents of corruption and fraud should be duly logged into a case management system, and given a unique identifier, for management and handling the cases.
- iv. Introduce Value for Money (VFM) Audits in respect of construction projects implemented by SOS CV India and SOS CV Nepal to identify potential financial irregularities.
- v. In addition to VFM audits, an asset safeguarding project to take stock of the purchase, construction, registration, recording, valuation, usage of all assets at Regional and MA levels should be done. Any discrepancies, and irregularities identified e.g. properties in the names of individuals or direct usage/control should be expediently resolved.

## Child Safeguarding

- i. All child sexual abuse cases (regardless of the alleged offender's relationship with the organization) must be immediately reported for higher administrative oversight. The investigation and follow-up can remain at the local level, if no member of staff is involved, however independent oversight is necessary.
- ii. There is need to support the ongoing efforts to provide assistance to survivors of historical abuses, including financial support, medical and psychological treatment, rehabilitation and security.
- iii. Introduce a formal standardized risk assessment and safety planning procedure for serious child safeguarding allegations.
- iv. Introduce and implement mechanisms to monitor the physical, mental and emotional well-being of children in SOS CV.
- v. Develop more in-depth training content on recognizing child sexual exploitation and abuse, and mainstream it in the induction and refresher training for child and youth CPs.
- vi. Child safeguarding investigations should be based on clear Terms of Reference and involve adopting clear investigation plans.
- vii. Child safeguarding officers should receive thorough training prior to assuming their responsibilities, and refresher training during their employment. It is also important that they are not tasked with unrelated functions but are employed exclusively as child safeguarding officers.
- viii. Children and youth should receive education and awareness raising to recognize and report instances of sexual exploitation and abuse, to prevent harmful sexual behaviors and to promote resilience to other harmful lifestyle choices such as the use of alcohol and psychoactive substances.
- ix. Policies should be developed and adoptive on handling incidents of child/youth pregnancy and substance abuse.
- x. Staff members found to have violated the Code of Conduct, rules and procedures of the Federation and committed actions that could be potentially criminal in nature, should be held responsible for their actions, either through administrative sanctions, criminal actions and/or their actions must be denounced by the Federation.
- xi. Allegations of criminal conduct must be consistently, without exceptions, reported to the appropriate national authorities, and rigorously followed up.

## **6 SECTION SIX: Lessons Learned from Establishing the Independent ISC: Infrastructure, Recruitment, Delays, and Challenges**

### **6.1 Appointment of ISC Commissioners**

- 6.1.1 When Justice Willy Mutunga was asked to serve as Chair of the ISC in late April 2021, the ISC was initially conceived to be comprised of six Commissioners, including then sitting Senators from the IS. One potential Commissioner declined the appointment upfront. Two of the proposed Commissioners, a former President and current chairperson of a board of an MA in EUNA Region, and a current board president of an MA in IOR LAAM were sitting members of the IS (although by 1 July 2021 they were no longer part of the IS). The other two were a former senior judge, and a respected senior consultant in child rights and human rights from Austria and Sri Lanka, respectively.
- 6.1.2 On 26 and 28 May 2021, Chairperson Justice Mutunga received emails first from ten managing directors and chairs of SOS CV MAs and PSAs<sup>170</sup> and a further email came from the Chairman and Board of Directors of another SOS CV. The 11 MAs and PSAs opposed the appointment of the two members of the IS on the grounds of lack of transparency of selection process, accountability and conflict of interest, foreshadowing themes and issues the ISC would encounter during the course of its work. Justice Mutunga brought these concerns to the attention of the then ISC Commissioners. Three of the Commissioners clearly agreed with these concerns, but the Senators in question did not see any issues with their appointment to the ISC; they cited long service as a Senator as a benefit and helpful in getting the ISC the necessary documentation required by the Commissioners. The three Commissioners made their concerns and position known to the newly elected President of SOS CV and the newly formed International Senate, following which the two Senators were removed from the ISC.
- 6.1.3 This early history of the ISC is important as it evidences Federation divisions even when related to the establishing of the ISC and seemingly reflects a lack of unanimity

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<sup>170</sup> The 10 MAs and PSAs are: SOS CV Belgium, SOS CV Canada, SOS CV Finland, SOS CV Iceland, SOS CV India, SOS CV Mongolia, SOS CV Netherlands, SOS CV Norway, SOS CV Poland, and SOS CV Sweden.

within the Federation in dealing with the problems affecting SOS CV more generally, which, in the case of the ISC and other components of the Safeguarding Action Plan should have transcended such divisions. The ISC references these issues here, in part, because they were also discussed in the DTA, which in relevant parts states that trust within the Federation can only be restored with a new and independent management, suggesting that those associated with the previous leadership are part of the problem<sup>171</sup>, and that the problem persists because the root cause is not addressed. However, the ISC has identified that beyond individuals, a specific culture and norm persists.

6.1.4 The words '*past failings or governance inaction*' were repeated constantly in conversations among these initial Commissioners. Given the difficult interactions at this early stage, the ISC was right in flagging factions within the Federation and understood the challenges its independence and faced going forward. Such an approach was owed to both those affected by the allegations the ISC was to investigate, and the legions of dedicated staff within the Federation that would be affected by the ISC's work.

6.1.5 Immediately after the removal of the Senators, both the senator and the consultant in child and human rights also resigned. The reason for their resignation remains unknown, as they did not discuss it with the Chairperson nor with other colleagues, however, both of them had been clear that to ensure the independence of the ISC, the two Senators were not suitable candidates to be Commissioners. The IS had to go back to the drawing board and it is against this background that Commissioners Mittal, Vamos-Goldman and Khalil were appointed. The IS considered appointing a fifth Commissioner but this was not pursued. As a consequence of the above, the ISC was only able to start its work on 1 October 2021, approximately 18 months prior to the submission of this final reporting to the IS.

## **6.2 ISC Mandate, Relationship with SOS CVI, GSC and Beyond**

6.2.1 The ISC's Mandate is broad in substance and open regarding time. The ISC was designated a set budget of 1 million Euro and an initial timeframe of six months. The

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<sup>171</sup> The ISC was not able to reproduce the direct quote from the DTA report due to a confidentiality undertaking, which restricts the disclosure of confidential information.

Mandate, budget, and deadline appear to have been arrived at with little consultation or comprehension of the scope and nature of the significant investigative work being commissioned. As a result, there was an unrealistic expectation, even by the ISC Commissioners, that it would be capable of completing its Mandate, and conduct broad comprehensive investigations, in six months. This miscomprehension was rectified when further experts in the field of large-scale investigations were included in the ISC, and they expressed their views – which reinforced the position of some of the existing ISC members. The timeline to complete the ISC’s Mandate was reassessed. Although this assessment was necessary, the decision to review and extend the Mandate at three-month intervals created administrative and time pressures that could have been avoided by a single, longer, extension.

6.2.2 It is worth noting that the ISC and the IS did not have a consultation process to analyze and identify the magnitude of the work mandated of the ISC, and issues such as: a clear objective and an expected outcome, the necessary resources and budgetary consideration needed both to conduct the actual investigations and the ensuing report writing, but also to set up the ad hoc and independent structure of the ISC Commission, and a realistic timeframe to carry out the Mandate, were not discussed. These aspects are discussed at points within this Report in more details, however, the ISC would like to strongly emphasize the importance of a consultation phase for future commissions or independent mandated bodies, and to establish a budget that has a correlation to an assessment of the actual work commissioned and realistic timeline for its completion.

6.2.3 In some of its administrative operations, the ISC, SOS CVI, and GSC, were necessarily bound together and the relations between the two had to involve robust transparency, accountability, collective decision-making on the part of the ISC and its support team, and most importantly delineating clear lines of independence and impartiality of the ISC. This process of establishing an arms-length relationship was not without its difficulties. From the start, the ISC had to tread very carefully to avoid being drawn into Federation-wide divisions and to avoid being influenced by one or another faction.

6.2.4 Despite what the ISC perceived at times as attempts to influence its work and Mandate, others questioned the independence and impartiality of the ISC from the influence of the EB, justified or not. On some occasions, the ISC was asked to conduct certain tasks

and attempts were made to redirect the focus of its work.<sup>172</sup> The ISC has never done the bidding of any specific interests within SOS CV and instituted measures to develop a consistent approach towards all parties within the Federation. A considerable amount of time and effort was spent in building trust and establishing the independence, actual and perceived, and impartiality of the ISC, by carefully steering clear of any attempts to influence the direction of its work. Now established, that trust must be valued and carefully preserved.

6.2.5 The ISC observed on-going tensions between the PSAs and senior leadership of the Federation. On one hand, the ISC noted that PSAs actively challenged, and in some instances, openly defied, decisions and positions of the Federation leadership at all levels. On the other hand, individuals in leadership roles within the Federation advised the ISC to exercise caution when dealing with the PSAs. The PSAs may have erroneously understood that the ISC was their ‘ally’ in their quest to bring transparency and accountability into the Federation. However, the ISC is and has been independent and impartial, motivated only to fulfill its Mandate for the good of the beneficiaries and mission of SOS CV.

6.2.6 The importance of independence applies equally to the ISC’s engagement with the IS, the MAs and PSAs, SOS CVI staff and field personnel, and other stakeholders and third parties. The independence and the integrity of the ISC, the support team, and investigators is defined in the SOP. The ISC has maintained a careful distance from SOS CVI as well as MAs and PSAs in discharging its Mandate, which should serve as a helpful lesson learned for other independently mandated components within the Federation, such as the Global Ombudsperson system, as its functions evolve.

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<sup>172</sup> For instance, in respect of the ICC, several individuals within the IS and SOS CVI were of the opinion that there should be only one commission – mandated by the IS – to carry out an investigation, and that the presence of two commissions whose Mandate period and substantive work overlapped, was creating confusion and in general was counterproductive. It was suggested that the ISC make efforts to convince the ICC to withdraw from its Mandate. This was rejected outright by the ISC. Furthermore, requests were made of the ISC to additionally focus its investigations on certain former senior executive and director level individuals at SOS CVI, in parallel with its prioritized investigations as opposed to individuals implicated arising in the course of the investigations themselves. These requests were made, in part, during direct conversations with members of the ISC, which led to the ISC limiting its communication and connection with SOS CVI to only formal, working interaction, to ensure the perceived independence of the ISC is not questioned.

### **6.3 ISC's Standard Operating Procedures**

- 6.3.1 On the basis of its Mandate and its TOR, the Commission prepared internal SOPs to (1) provide clear and specific instructions and other guidance on the conduct of its work, including its administration, investigations, analysis, reporting and recommendations; and (2) ensure objectivity, consistency and compliance with the relevant international standards and best practices. The SOPs are an internal document to support the Commissioners, the support team and other support staff in the conduct of their functions to investigate, analyze, report and recommend.
- 6.3.2 The SOPs and Strategic Investigation Plan were conceived and prepared within the first period of the ISC's Mandate and considered and treated as 'living documents'. They have evolved to reflect the actual and practical processes adopted by the ISC and reviewed to reflect the changing circumstances, lessons learned from those that ultimately undertook the ISC's work, and alignment with the Strategic Investigation Plan (see subsection 1.1 above). The SOPs contain detailed rules on the organizational structure of the ISC and its administration, including its interaction with the different SOS CV departments, individuals, and relevant stakeholders, regarding budget and procurement, recruitment of staff, data protection and confidentiality. The SOPs contain procedures on Investigation and Analysis, which address legal frameworks, evidentiary and investigation standards, and the investigative process, including procedural provisions on the categorization and prioritization of the investigation activities. Considering the importance and sensitivity surrounding the interaction with and protection of whistleblowers, the SOPs include mechanisms on the confidentiality and protection of whistleblowers.

### **6.4 ISC Infrastructure and Recruitment**

- 6.4.1 To uphold its core principles of independence, confidentiality, fairness, and due process, the ISC made the decision and took active measures to insulate itself as much as possible from its mandating organization. This required *inter alia* setting up its own infrastructure and conducting its own recruitment process of investigators and other support staff.
- 6.4.2 Due to the nature of the ISC – a Commission without a legal status, mandated by the

IS of the organization it was investigating, with its own independence in carrying out its mandated work – it was necessarily contractually and budgetary bound to SOS CVI. Therefore, during the initial set up phase, the ISC had to depend on SOS CVI for assistance with certain aspects of its organizational and infrastructure set up. Most importantly, the ISC relied exclusively on the mandating organization for its working expenses.

6.4.3 The ISC had been allocated an apportioned segment of the SOS CVI budget – from a large apportionment for the Safeguarding Action Plan – for the period concurrent with its Mandate, from which it has been covering the costs of its operations. This includes expenses for:

- a. Salaries of the ISC consultant personnel;
- b. Infrastructure needs including setting up its own emails and Case Management;
- c. Evidence and Data Management System, Zoom conference account, recruitment platform, website, phones, laptops, and its own reporting and whistleblowing platform;
- d. Approved travel expenses including accommodation, transportation and meals, paid either directly by SOS CV, via ISC's credit card, or out-of-pocket expenditures reimbursed by SOS CV when supported by receipts and proof of pre-approval.<sup>173</sup>

6.4.4 The various preparatory tasks, from setting up the ISC's independent infrastructure, such as emails, website, electronic document and evidence management system, to setting up its own secure reporting email and secure whistleblowing platform, recruitment of its support team and team of investigators, were carried out simultaneously with its initial investigative work, and required extended time to finalize. This delay was inherent in the ad hoc nature of the ISC, which had to put in place an organizational framework to hire the team of experts required to perform its functions before it could start fulfilling its Mandate. The objective and composition of the ISC is therefore vastly different from that of previous companies or organizations which were commissioned to produce the prior reports.

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<sup>173</sup> As of the date of reporting, the ISC is unaware of any outstanding issues relating to its invoices and expenses.

- 6.4.5 After exploring the option of using an external recruitment company, the ISC decided to take a more cost conscious and expedited approach by carrying out its own recruitment process, in part because of the specialist nature of the qualifications required for its investigation. Between January 2022 and March 2022, the ISC carried out the recruitment process for five investigators. Two rounds of job postings were made using an international recruitment platform. Numerous highly qualified, experienced, dedicated and personable investigators applied. Suitable candidates underwent pre-selection and selection processes, and finalists were interviewed twice. The successful applicants were offered a consultancy contract to the ISC, with SOS CVI as the contracting party.
- 6.4.6 The decision to carry out its own recruitment and selection of personnel was met with several challenges including SOS CV's requirement to use investigations service providers to set up and coordinate investigations. This was an obvious challenge to the ISC's independence and its ability to control the pace and quality of its work, and it contravened its TOR. Aside from the need to ensure ownership and independence of the process, budgetary implications also played a pivotal role in the final decision.
- 6.4.7 SOS CVI was necessarily involved during the final stage of the on-boarding process of ISC staff and consultants. This involvement was limited to administrative assistance, including: necessary background checks, which were carried out by Integrity, Compliance and Legal (ICL) and the International Corporate Partnership and Philanthropy departments; drawing up and finalizing the agreements was carried out by both the ISC and ICL in line with SOS CV recruitment process; the Human Resource and Organizational Development (HROD) was involved in managing relevant insurance policies; while the Finance department was involved in matters of remuneration. All the SOS CVI internal efforts were efficiently coordinated and managed from the office of the CEO. The on-boarding process was lengthy and posed real challenge and delay to the work of the ISC, and it took overall several weeks to on-board all the investigators. At no point did this administrative involvement with SOS CVI affect the investigations or substantive work of the ISC.
- 6.4.8 Simultaneously, the ISC was engaged in setting up its infrastructure needs, the implementation of which required the ISC to enter into contractual agreements with various companies and service providers. By way of its legal and budgetary relations

with the mandating organization, the ISC was required to adhere to the SOS CVI Procurement Instructions effective 2021 – Version 1.02, that enshrine a responsibility to be ethical and transparent, to receive the best value for money spent and to avoid conflict of interest.

6.4.9 The ISC procurement process adhered to the five threshold levels approach, which requires a stricter procurement process the higher the threshold level.

Threshold level	Level 1	Level 2	Level 3	Level 4	Level 5
IO (GSC AT)	< € 10.000,-	< € 25.000,-	< € 50.000,-	< € 200.000,-	> € 200.000,-
IOR ASIA	< € 10.000,-	< € 25.000,-	< € 50.000,-	< € 200.000,-	> € 200.000,-
IOR ESAF	< € 10.000,-	< € 25.000,-	< € 50.000,-	< € 200.000,-	> € 200.000,-
IOR EUCM	< € 10.000,-	< € 25.000,-	< € 50.000,-	< € 200.000,-	> € 200.000,-
IOR LAAM	< € 10.000,-	< € 25.000,-	< € 50.000,-	< € 200.000,-	> € 200.000,-
IOR WCNA	< € 10.000,-	< € 25.000,-	< € 50.000,-	< € 200.000,-	> € 200.000,-

Table 4: SOS CV Procurement Threshold Levels

6.4.10 The ISC procurement process adhered to the structured five-step approach starting from the planning and initiation of a purchase initiative and ending at the documentation of the initiative and storing all relevant documents (Table 2).



Table 5: SOS CV Procurement Process

6.4.11 The procurement and contractual process was straightforward. However, the necessity of SOS CVI being the contractual party on behalf of the ISC made the process lengthy due to internal procedures and administrative processes of SOS CV and CVI, including

the involvement of the legal department to approve the agreements, to ensure they are in line with SOS CV's requirements, data protection requirements including GDPR (in respect of which there were varied understandings), approval from the heads of different relevant departments, and finally signing off by the CEO and, or Chief Financial Officer and the Executive Board. The shortage of staff in the ICL department resulted in the ISC staff having to negotiate, draft, internally justify, and marshal the execution of contracts with vendors, which was time consuming and detracted attention and resources from the primary work of the ISC as an investigative and reporting body.<sup>174</sup>

6.4.12 The process was resultantly lengthy, cumbersome and bureaucratic. The ISC faced considerable delays and challenges as it was subjected to the administrative and procedural timeframe of SOS CVI. Given the relatively short tenure of the ISC's Mandate, these caused severe disruptions to the conduct of its substantive work, as well as stresses on the members of the ISC. While the delays and challenges were significant and had a major impact on the timeframe given to the ISC to carry out its Mandate, it appears that the mandating organization did not anticipate them when initially conceiving the idea of an independent commission and setting the timeline it did.

6.4.13 SOS CV should take into consideration these different aspects, complexities and default administrative processes for its future if setting up independent bodies—including but not limited to those which the ISC has recommended: such as an independent international Ombudsperson system, and internal investigative and audit capacity (ISC Interim Report Recommendations 4 and 5 respectively). This is important also in light of budgetary, resources and time considerations necessary for an effective and efficient functioning of future independent bodies.

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<sup>174</sup> For example, in contracting for its electronic document management system, ISC support staff were required to review, edit, explain, and reflect in internal memoranda the data processing agreements which - in any event - only reflected standard terms.

## **7 SECTION SEVEN: Concluding Message and Acknowledgements**

### **7.1 Concluding Message of the ISC**

- 7.1.1 From the outset of the ISC’s mandate, it became apparent to the members of the ISC that considerable expectations surrounded our work, with the anticipation that our work would ultimately contribute to significant and meaningful reform within the Federation. These great expectations were expressed in varying forms, from the direct messaging of senior leadership and the International Senate, to the suggestive from National Directors and on the ground care professionals; and from the spectrum of those dedicated to the SOS CV missions, from the President of the Federation to child and youth CPs breaking for lunch during a training session. But where these individuals have looked to the ISC for solutions, they had need only to have looked to themselves for the source of dedication, progress, and commitment that will ensure meaningful reform throughout SOS CV for the good of its beneficiaries and members.
- 7.1.2 The work of the ISC as mandated by the International Senate, and thus by the entire Federation - a responsibility that the ISC has always upheld with the utmost respect, both to the process and the Organization – that began in October 2021 has now come to an end.
- 7.1.3 The final objective of the ISC, as mandated by the Federation, is to provide a report and propose recommendations. However, the implementation of those recommendations, which will be the real enduring legacy of the ISC, is a task entrusted in the hands of each member of the SOS CV organization. Each of the core values of SOS CV organization will be required to see through the implementation of the ISC’s recommendations, to realize the investment made into the work of the ISC, and to continue the evolution of this organization into a modern and efficient international non-governmental organization dedicated to the care and wellbeing of children.
- 7.1.4 Courage to act whether it be by the invaluable child and youth care practitioners on the front line of safeguarding reporting concerns for a child, all the way to individual Senate and General Assembly members letting go of political vestiges from bygone eras of the Federation, must be manifested. Commitment to the cause of the Federation, to reform its operations, and to its promise to its beneficiaries, and those of the Promoting and

Sponsoring Associations to direct the necessary financial commitment required to see through to conclusion, to solidify the current organizational reforms. Trust in its members, its renewed procedures and policies, and the intentions of its actions as an organization. And, of course, to ensure that each member is held accountable to every other member, beneficiary, and donor contributing to the common goals of the organization – and that any member be held accountable for any failures of conduct no matter their position or connection. Thus, fulfilling those great expectations of the ISC are already placed in the best hands, those of thousands of individuals dedicated to the noble mission of SOS CV to build families for children in need, help them shape their own futures, and share in the development of their communities.

7.1.5 The Federation’s great mission and cause must continue, and the ISC can conclude that positive changes are being made overall, and constantly evolve, but the pressure to reform the organization overall, must persist.

## **7.2 Acknowledgments**

7.2.1 The successful completion of our work owes its realization to the invaluable contributions of numerous individuals who have played diverse roles throughout our mandated work. Without the dedicated efforts of countless individuals, our work would not have been possible. This African proverb perfectly capture our sentiment: “When spider webs unite, they can tie up a lion”.

7.2.2 The ISC Team wishes to express its gratitude and appreciation for the invaluable support and contributions provided throughout our Mandated work and would like to acknowledge with great pleasure those who have played a vital role in the successful completion of the ISC work and productions of this Final Report.

7.2.3 We would like to extend our deepest gratitude to the team at Innovo Law Ltd. in London, Mr Brian Stanton, Ms Deirdre Domingo, Mr Sam Green, Ms Eleanor Clotworthy, and Mr Mike Moore, whose expertise, advice, professionalism and availability have been indispensable to the particular work of the ISC.

7.2.4 We are most grateful to Advocate Seema Dhami and Advocate Laxmi Pokharel in Kathmandu, Nepal, for their invaluable advice and assistance, and their contribution in facilitating our work in Nepal.

- 7.2.5 We are most grateful for the language and translation support provided by individuals and companies in different countries: staff at First Class Phnom Penh Cambodia, and interpreter Mr Panha York; staff at LC Panama, Mr Jesús Armenteros, and interpreters Ms Liza Gonzales, and Ms Verushka James Dougla; for their professionalism, flexibility in accommodating our schedules and requirements, and for their linguistic proficiency which played a crucial role in overcoming communication barriers and facilitating open dialogue.
- 7.2.6 The ISC would like to extend its gratitude and appreciation to the International Senate, ISC Senate Working Group, the President, and CEO for their commitment to the improvement of the Federation and addressing serious issues within SOS CV and supporting our work.
- 7.2.7 Special heartfelt gratitude to all the SOS CV staff, without whom the work of the ISC would not have been possible, who provided continuous and generous support, for their professionalism, invaluable knowledge, and expertise, and most importantly to their commitment to the core principles and values of SOS CV that provided immense inspiration to the members of the ISC. Special thanks to the people at the office of the CEO, with whom we had ongoing working relations and from whom they have supported the ISC every step of the way with full respect for our independence.
- 7.2.8 Equally, we would like to extend our deepest gratitude to all individuals at CVI, who have supported and assisted our work: Child safeguarding team, the ICL team, the Programmes teams, the communications, HROD, Global Security and Safety, Ombuds team, including from Proteknon, and those who have provided administrative support related to travel arrangements and security.
- 7.2.9 We would like to acknowledge and extend our gratitude to all other individuals, including those at PSAs, MAs, IORs, and the countless ND's we have engaged with, and stakeholders who have contributed to this investigation but may not have been specifically mentioned. Your support, whether big or small, candor and commitment to the ISC's mandate has been crucial in our work.
- 7.2.10 Finally, special recognition, gratitude and immense admiration must be expressed to the brave and courageous survivors and whistleblowers. Through their courageous act of sharing their experiences, reporting serious incidents, and their commitment to

exposing wrongdoings and failures, have served as a catalyst for change, and your contribution is deeply appreciated.

*06 June 2023*

***Justice Willy Mutunga, Chairperson  
Justice Gita Mittal, Commissioner***

***Members of the ISC Support Team***

*Thomas Foley, Coordinator to the Commission*

*Million Berhe, Secretary to the Commission*

*Arbenita Rrmoku, Legal and General Consultant*

***Members of the ISC Investigations Team***

*Louisa Songwe, Chief of Investigations to the Commission*

*Timothy Bacwa, Financial Investigator*

*Ingrid Fontenla, Financial Investigator*

*Jason Howard, Child Abuse, SGBV and SEA Investigator*

*Irina Urumova, Safeguarding Compliance Investigator*

## 8 Annexes

### 8.1 ANNEX 1: SOS CV Organizational Structure – Federation Education

8.1.1 As early as mid-December 2021, and the second week of January 2022, the ISC started its substantive work by engaging with different departments of the SOS CVI and GSC. The ISC held numerous virtual briefings with key individuals from the International Office (IO) in Innsbruck and Vienna, including with the Child Safeguarding team; Integrity, Compliance and Legal (ICL); Human Resources (HR); and Global Security and Safety. Subsequently, on-going working-level meetings between ISC’s support team and members of these key teams were held (see Annex 2).

8.1.2 SOS Kinderdorf-International (SOS KDI, also SOS CVI)<sup>175</sup> commonly referred to as ‘the Federation’, is the umbrella organization of the national SOS Children’s Villages associations, comprised of 121 ordinary members, with independent legal status, while 18 more are run by the GSC, and have dependent legal status. SOS CVI is an association registered in the Register of Associations in the Federal Police Headquarters in Innsbruck, Austria, in accordance with Austrian Law.<sup>176</sup> The first SOS CV was founded by Dr Hermann Gmeiner in 1949 in Austria to help children who had lost their home, security and families following the Second World War. The concept of SOS CV is based on four principles:

- The mother – each child has a caring parent;
- Brothers and sisters – family ties grow naturally;
- The house – each family creates its own home;

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<sup>175</sup> The Federation’s legal registered name is in German language, registered as SOS Kinderdorf-International (SOS KDI); its English translation is SOS Children’s Villages International (SOS CVI).

<sup>176</sup> Art 1.1 of the Statutes of the SOS Children’s Villages International, the English version of the original German version. Art 9 of the same requires the Federation to make the Statute available to its members in translated versions in English, French and Spanish. It further stipulates that in the event of disputes regarding interpretation of the Statute and its translated contents, the original German version shall prevail. Version 10 of the Statute was approved by the General Assembly on 23 June 202, and is available at: [https://www.sos-childrensvillages.org/getmedia/f87e3882-3ea0-4ecb-b38c-117cddb2caa8/Statutes\\_Jun-2022-EN.pdf](https://www.sos-childrensvillages.org/getmedia/f87e3882-3ea0-4ecb-b38c-117cddb2caa8/Statutes_Jun-2022-EN.pdf)

N.B The Statute is currently under revision and version 11, will be available after the 2023 General Assembly.

- The village – the SOS family is part of the community.

## The General Assembly

8.1.3 The General Assembly (GA) is the Federation’s highest decision-making body; it convenes every two years and consists of all ordinary and honorary members.<sup>177</sup> The GA’s functions include the election of the President, Vice-President and other members of the IS,<sup>178</sup> and the approval of the Federation’s foundations and policies.<sup>179</sup> Its sphere of activity is worldwide.<sup>180</sup>

## The International Senate

8.1.4 The IS is the overriding policy-making and supervisory body of the Federation; it also provides direction to the GA in relation to foundations and policies.<sup>181</sup> The IS consists of the President and Vice President, representatives of 20 ordinary members, and EB members as ex-officio non-voting members.<sup>182</sup> The IS and the President of the Federation are each elected for a term of up to four years. The IS meets at least twice a year,<sup>183</sup> and its functions include:<sup>184</sup>

- i. Approving the SOS CVI annual budget and audited annual financial statements;
- ii. Selecting, appointing and dismissing members of the Management Council and the EB, at the proposal of the President of the Federation, supported by a designated Senate committee;
- iii. Taking decisions relating to applications for membership and the resignation or expulsion of members.

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<sup>177</sup> SOS CV Statute, Art 5.2 and 5.3.1

<sup>178</sup> <https://www.sos-childrensvillages.org/organisation>. SOS CV Statute, Art 5. 3.1.2

<sup>179</sup> SOS CV Statute, Art 5.3.1.1. and Art 5.5.2.5

<sup>180</sup> SOS CV Statute, Art 1.1

<sup>181</sup> SOS CV Statute, Art 5.5

<sup>182</sup> SOS CV Statute, Art 5.4.3.

<sup>183</sup> <https://www.sos-childrensvillages.org/organisation>. SOS CV Statute, Art 5.4.2.

<sup>184</sup> SOS CV Statute Art 5.5 “Functions of the International Senate”, a total of 15 specific functions are assigned to the IS.

## The Executive Board

8.1.5 The Executive Board (EB) of the General Secretariat (GSC) is the executive body of the Federation and consists of the Chief Executive Officer (CEO), the Chief Programme Officer (previously the Chief Operating Officer and the Chief Financial Officer (CFO), under the leadership of the CEO, although it is technically not a hierarchically structured board, with the CFO and COO reporting directly to the IS and the President. The members of the Executive Board are paid employees of the Federation and are the supervisors of all its employees. The Executive Board is appointed and dismissed by the IS; it is therefore appointed until further notice.<sup>185</sup> The EB is responsible for implementing the decisions taken by the General Assembly and the IS and handling the Federation's day-to-day business and management requirements. The EB leads the GSC, which provides support and services to the MAs.<sup>186</sup> The EB sets up and operates a General Secretariat to run the Federation's daily business, to implement and monitor the implementation of the decisions of the Federation's legal bodies, and to provide support and services to and facilitate cooperation among member associations.<sup>187</sup>

## General Secretariat

8.1.6 The GSC, comprising the SOS CV International Office in Austria and the Regional Offices, is led by the EB. Its responsibilities include overseeing the Regional Office for each region. The Regional Offices are led by respective International Director Region (IDR), however staffing and structure varies across regions. The regions are: (i) IOR Asia; (ii) IOR EUCM which includes Central and Eastern Europe, the Commonwealth of Independent States and the Middle East; (iii) IOR Eastern and Southern Africa (ESAF); (iv) IOR Latin America and the Caribbean (LAAM); and (v) IOR West, Central and North Africa (WCNA). The GSC also runs operations in 18 MAs globally.<sup>188</sup>

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<sup>185</sup> SOS CV Statute Art. 5.5.2.7, 5.8.1

<sup>186</sup> SOS CV Statutes Art 5.8.2

<sup>187</sup> SOS CV Statute Art 5.8.3

<sup>188</sup> The GSC runs operations in eighteen SOS CVs: six in IOR WCNA, eight in IOR ESAF, three in EUCM, and one in IOR Asia.

## Member Associations

8.1.7 Member Associations (MAs) or National Member Associations (NMAs), are distinct legal entities that are established in accordance with their respective national laws.<sup>189</sup> As ordinary members of SOS CVI, they have certain rights, such the right to participate and to vote in the GA, as well as obligations.<sup>190</sup> Additionally, they have other legal relationships arising from financial agreements with PSA(s) and the brand license agreements through SOS CV Austria that authorize them to use the SOS CV brand.

## Promoting and Supporting Associations

8.1.8 The Promoting and Supporting Associations (PSA(s)) are independent national associations and members of the SOS CV Federation. They are the major contributors of the funding of SOS CV's activities all over the world. They provide financial resources where the MAs are not able to meet the total funding requirements locally. Several PSAs run their own SOS CV programs and facilities in their countries.<sup>191</sup> The SOS CV Statutes stipulate that eight seats at the IS are allocated to ordinary members (PSAs) who have made the largest financial contribution to the Federation's international activities.<sup>192</sup>

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<sup>189</sup> SOS CV Statute Art 4.1.1

<sup>190</sup> SOS CV Statute Art 4.4.5

<sup>191</sup> What are SOS Promoting and Supporting Associations, Frequently asked questions: (Available at: <https://www.sos-childrensvillages.org/who-we-are/transparency/faqs>).

<sup>192</sup> SOS CV Statute Art 5.4.3.3

## 8.2 ANNEX 2: Table 6 Briefings between ISC and SOS CVI staff

Subject	Date	Person(s)
Briefing on SOS CV programme development and child safeguarding	21 December 2021	<ul style="list-style-type: none"> <li>• International Director Programme Development</li> <li>• Team Leader Strategic Programme</li> <li>• Former head of CS</li> </ul>
Briefings with SOS CV Safeguarding Team	6 January 2022	Safeguarding Manager
Briefing on Federation legal structure, whistleblowing concept and mechanism and corruption incident management	7 January 2022	Former International Director ICL
Initial briefing with SOS CV CEO	13 January 2022	CEO
Briefing on Security and Safety	14 January 2022	Global Head of Security and Safety
Briefing on Human Resources	14 January 2022	<ul style="list-style-type: none"> <li>• International Director, HROD</li> <li>• Deputy Director, HROD</li> <li>• Head of Compensation and Benefits</li> </ul>
Briefing on Ombudsperson System	24 January 2022	Advisors from Proteknon <sup>193</sup>
Briefing with Wiersholm Law Firm	25 January 2022	Two lawyers involved in the DTA investigation

<sup>193</sup> Proteknon is a child protection consulting company based in Canada, hired by SOS CV to advise them on the set-up of the Ombudsperson system.

### 8.3 ANNEX 3: Table 7 Meetings conducted during visit to Austria in April 2022

Subject / Role	Date	Attendee(s)
Former COO <i>Vienna office</i>	6 April 2022	former COO
CVI CS team <i>Vienna office</i> <i>Virtually</i>	7 April 2022	-CS Manager -CS Advisor -CS Project Manager -Child and Youth Care Advisor
GSC-ISC Incident Management <i>Vienna office</i>	8 April 2022	-former ICL Int. Director -CS Manager
ICL team <i>Vienna Office</i>	8 April 2022	-former ICL ID -Legal Advisor Federation, MAs and on Governance
Child Care and Child Safeguarding <i>Innsbruck office</i>	11 April 2022	former head of CS
CEO <i>Innsbruck office</i>	12 April 2022	CEO
Learning & Development <i>Innsbruck office and</i> <i>Virtually</i>	12 April 2022	Learning & Development Advisor
ICL team <i>Innsbruck office and</i> <i>Virtually</i>	13 April 2022	-former ICL Int. Director -Legal advisor Federation, MAs and on governance.
ICL team member <i>Innsbruck office</i>	13 April 2022	former legal advisor
HR Department on HR matters <i>Innsbruck office</i>	14 April 2022	-International Director HROD -Deputy Director HROD
Meeting on Programme Direction and Development <i>Innsbruck office</i>	14 April 2022	-Director Prog. Development -Team Leader Strategic Prog.
Mental Health and Social Support <i>Virtually from Innsbruck office</i>	14 April 2022	Mental Health and Social Support Advisor

**8.4 ANNEX 4: Table 8 Virtual meetings with Regional IDRs in April 2022**

Meeting Subject	Date	Attendee(s)
SOS CV IOR Asia	19 April 2022	-Interim IDR -SOS CVI Representative
SOS CV IOR EUMC	19 April 2022	-IDR EUMC -Deputy COO of CVI -Deputy IDR -SOS CVI Representative for Jordan, Syria, and Poland -CS Advisor
SOS CV IOR LAAM	20 April 2022	-IDR -SOS CVI Representative for Argentina, Brazil, Paraguay, Bolivia, and Colombia -SOS CVI Representative for Honduras, Jamaica, and Peru
SOS CV IOR ESAF	21 April 2022	-IDR -SOS CVI Representative -Internal Audit and Compliance
SOS CV EUNA	26 April 2022	-CS focal person
SOS CV IOR WCAF	27 April 2022	-IDR -Programme Development Director -Fund Development (FDC) Director